

Oklahoma State University

Independent Auditor's Reports and Financial Statements

June 30, 2019 and 2018

Oklahoma State University
June 30, 2019 and 2018

Contents

Independent Auditor's Report.....	1
Management's Discussion and Analysis	3
Financial Statements	
<i>Oklahoma State University</i>	
Statements of Net Position	12
Statements of Revenues, Expenses and Changes in Net Position	13
Statements of Cash Flows	15
<i>Oklahoma State University Foundation (A component unit of Oklahoma State University)</i>	
Consolidated Statements of Financial Position	18
Consolidated Statements of Activities.....	19
Consolidated Statements of Cash Flows	21
Notes to Financial Statements	23
Required Supplementary Information	
Schedule of the University's Proportionate Share of the Net Pension Liability	100
Schedule of University Contributions	101
Supplementary Information	
Revenue Bond Systems Outstanding - Schedule of Revenues, Expenditures and Changes in Fund Balance	102
Combining Schedule of Net Position by Campus	103
Combining Schedule of Revenues, Expenses and Changes in Net Position by Campus	105
Summary Schedule of Expenditures of Federal Awards.....	106
Notes to Summary Schedule of Expenditures of Federal Awards.....	109

Oklahoma State University

June 30, 2019 and 2018

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards* –
Independent Auditor’s Report..... 114**

**Report on Compliance for Each Major Federal Program and
Report on Internal Control Over Compliance – Independent Auditor’s Report..... 116**

Schedule of Findings and Questioned Costs 118

Summary Schedule of Prior Audit Findings 122

Oklahoma State University Detailed Schedule of Expenditures of Federal Awards

General UniversityAppendix A

Oklahoma State University Research Foundation, Inc.Appendix B

Independent Auditor's Report

Board of Regents for the
Oklahoma Agricultural and Mechanical Colleges
Oklahoma State University
Oklahoma City, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of Oklahoma State University (the "University") as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise Oklahoma State University's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We did not audit the financial statements of Oklahoma State University Foundation (OSU Foundation), the discretely presented component unit. Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinion insofar as it relates to the amounts included for the OSU Foundation, is based solely on the report of the other auditors. We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of OSU Foundation, the component unit, were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audits and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of Oklahoma State University as of June 30, 2019 and 2018, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the basic financial statements as a whole. The Revenue Bond Systems Outstanding – Schedule of Revenues, Expenditures and Changes in Fund Balance, Combining Schedules by Campus, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2019 on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the University's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the University's internal control over financial reporting and compliance.

BKD, LLP

Oklahoma State University

Management's Discussion and Analysis

Years Ended June 30, 2019 and 2018

Overview of Financial Statements and Financial Analysis

Oklahoma State University proudly presents its financial statements for fiscal years 2019 and 2018, with comparative data presented for fiscal year 2017. The emphasis of discussions concerning these statements will be for the current year. There are three financial statements presented: the Statements of Net Position; the Statements of Revenues, Expenses and Changes in Net Position; and the Statements of Cash Flows. All dollar amounts in this discussion are presented in thousands of dollars. This discussion and analysis of the University's financial statements provides an overview of its financial activities for the year.

Statements of Net Position

The Statements of Net Position present the assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), deferred inflows of resources and net position (assets plus deferred outflows minus liabilities minus deferred inflows) as of the end of the fiscal year. The purpose of the Statements of Net Position is to present to the readers of the financial statements a fiscal snapshot of Oklahoma State University. The difference between current and noncurrent assets is discussed in the footnotes to the financial statements.

From the data presented, readers of the Statements of Net Position are able to determine the assets available to continue the operations of the institution. They are also able to determine cost of unamortized debt, and determine how much the institution owes vendors, investors and lending institutions.

Net position is divided into three major categories. The first category, net investment in capital assets, provides the institution's equity in property, plant and equipment owned by the institution. The next category, restricted is divided into two categories, nonexpendable and expendable. The nonexpendable restricted resources are only available for investment purposes. Expendable restricted resources are available for expenditure by the institution, but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted. Unrestricted resources are available to the institution for any lawful purpose of the institution. The following chart is a summary of the Statements of Net Position over the last three fiscal years:

	2019	2018	2017
	(In Thousands)		
Assets			
Current assets	\$ 378,429	\$ 327,898	\$ 315,365
Capital assets, net of accumulated depreciation	1,857,098	1,791,664	1,748,449
Other assets	<u>127,362</u>	<u>151,452</u>	<u>197,401</u>
Total assets	2,362,889	2,271,014	2,261,215
Deferred Outflows of Resources			
	<u>104,084</u>	<u>105,639</u>	<u>168,114</u>
Total Assets and Deferred Outflows of Resources			
	<u>2,466,973</u>	<u>2,376,653</u>	<u>2,429,329</u>
Liabilities			
Current liabilities	138,826	134,923	126,793
Noncurrent liabilities	<u>1,290,098</u>	<u>1,301,997</u>	<u>1,410,002</u>
Total liabilities	<u>1,428,924</u>	<u>1,436,920</u>	<u>1,536,795</u>
Deferred Inflows of Resources			
	<u>56,786</u>	<u>54,433</u>	<u>16,194</u>
Net Position			
Net investment in capital assets	1,005,640	966,224	984,785
Restricted - expendable	65,817	53,120	22,532
Restricted - unexpendable	665	558	537
Unrestricted	<u>(90,859)</u>	<u>(134,602)</u>	<u>(131,514)</u>
Total Net Position	<u>\$ 981,263</u>	<u>\$ 885,300</u>	<u>\$ 876,340</u>

In fiscal year 2019, total assets of the institution increased by \$91,875 or 4.05 percent over fiscal year 2018. A review of the Statements of Net Position will reveal that there are many offsetting variances, but the increase was primarily due to increases in capital assets, net of depreciation of \$65,434, cash and cash equivalents of \$40,345 and investments of \$7,607. These were offset by decreases in receivables from state agencies of \$10,610 and accounts receivable, net of \$9,041.

In fiscal year 2018, total assets of the institution increased by \$9,799 or 0.43 percent over fiscal year 2017. A review of the Statements of Net Position will reveal that there are many offsetting variances, but the increase was primarily due to increases in capital assets, net of depreciation of \$43,215 and accounts receivable, net of \$25,965. These were offset by decreases in receivables from state agencies of \$45,006, investments of \$13,151 and loans to students, net of \$2,368.

In fiscal year 2019, capital assets, net of accumulated depreciation increased \$65,434 or 3.65 percent. This was due primarily to additions for the College of Engineering, Architecture and Technology ENDEAVOR undergraduate laboratory, the Animal Resources multi-species research facility and the College of Human Sciences renovation on the Stillwater campus, along with other renovation projects across all campuses.

In fiscal year 2018, capital assets, net of accumulated depreciation increased \$43,215 or 2.47 percent. This was due primarily to additions for the Business Building and the Central Plant Building on the Stillwater campus, the downtown residence hall on the Oklahoma State University Institute of Technology campus and A.R. and Mary Louise Tandy Medical Academic Building on the Center for Health Sciences campus.

In fiscal year 2019, deferred outflows of resources decreased by \$1,555 over fiscal year 2018. This was due primarily to a decrease to deferred costs on pension programs of \$7,687, but offset by an increase in the deferred costs on other postemployment benefits of \$6,158. In fiscal year 2018, deferred outflows of resources decreased by \$62,475 over fiscal year 2017. This was due primarily to a decrease to deferred costs on pension programs.

In fiscal year 2019, total liabilities for the year decreased by \$7,996 or 0.56 percent over fiscal year 2018. The decrease was primarily due to decreases in the pension liability of \$14,509 and the federal loan program contribution payable of \$5,183. These were offset by increases in other postemployment benefits of \$6,797 and accrued compensated absences of \$3,136. There was also a decrease in revenue bonds and lease obligations of \$1,161. This is primarily due to a decrease in the ODFAs master lease program of \$69,544, offset by an increase in revenue bonds payable of \$62,955 and revenue bonds premium payable of \$8,404 due to refunding in fiscal year 2019.

In fiscal year 2018, total liabilities for the year decreased by \$99,875 or 6.50 percent over fiscal year 2017. The most significant change is due to a decrease in pension liability of \$100,002. This is due to GASB 68. There were also decreases in revenue bonds and lease obligations of \$6,106. This is primarily due to principal payments in revenue bonds of \$11,975, ODFAs, OCIA and other lease obligations of \$35,736. These were offset by increases in revenue bonds payable of \$30,675 and ODFAs lease obligations of \$11,276. There were also decreases in accounts payable of \$1,039.

In fiscal year 2019, deferred inflows of resources increased by \$2,353 over fiscal year 2018. This was due to an increase in deferred inflows for pension liabilities and other postemployment benefits. In fiscal year 2018, deferred inflows of resources increased by \$38,239 over fiscal year 2017. This was due to an increase in deferred inflows for pension liabilities.

In fiscal year 2019, the combination of the increase in total assets, plus the decrease in deferred outflows of resources, plus the decrease in total liabilities plus the increase in deferred inflows of resources nets to an increase in total net position of \$95,963 or 10.84 percent.

In fiscal year 2018, the combination of the increase in total assets, plus the decrease in deferred outflows of resources, plus the decrease in total liabilities plus the increase in deferred inflows of resources nets to an increase in total net position of \$8,960 or 1.02 percent.

Statements of Revenues, Expenses and Changes in Net Position

While the fiscal years 2018 – 2019 comparisons are important indicators of activity during the year under audit, it is important to look at some of the operating and nonoperating categories over time. One of the important measures of an institution's fiscal stability is how operating revenues compare to operating expenses. Public institutions will normally not have an excess of operating revenues over operating expenses because state appropriations and federal and some state student grants are considered nonoperating revenues under generally accepted accounting principles in the United States of America.

The following table summarizes the revenues, expenses and changes in net position for Oklahoma State University over the last three years:

	2019	2018	2017
	(In Thousands)		
Operating revenues	\$ 904,057	\$ 802,851	\$ 815,073
Operating expenses	<u>1,134,314</u>	<u>1,112,127</u>	<u>1,109,318</u>
Operating loss	(230,257)	(309,276)	(294,245)
Nonoperating net revenues	<u>279,734</u>	<u>274,431</u>	<u>269,734</u>
Income (loss) before other revenues, expenses, gains and losses	49,477	(34,845)	(24,511)
Other revenues, expenses, gains and losses	<u>46,486</u>	<u>43,805</u>	<u>64,859</u>
Net increase in net position	<u>\$ 95,963</u>	<u>\$ 8,960</u>	<u>\$ 40,348</u>

Operating revenues of \$904,057 in fiscal year 2019 reflect an increase of \$101,206 or 12.61 percent when compared to fiscal year 2018. The increase came primarily from increases in auxiliary enterprises of \$59,852, tuition and fees, net of scholarship allowances of \$26,236 and grants and contracts and federal appropriations of \$13,102.

Operating revenues of \$802,851 in fiscal year 2018 reflect a decrease of \$12,222 or 1.50 percent when compared to fiscal year 2017. The decrease came primarily from decreases in grants and contracts and federal appropriations of \$9,165, decreases in auxiliary enterprises of \$3,828, decreases in other operating revenues of \$3,287 and decreases in sales and services of educational departments of \$3,259. These were offset by an increase in tuition and fees of \$7,021.

The following table summarizes the operating revenues of Oklahoma State University for the last three years:

	2019	2018	2017
	(In Thousands)		
Tuition and fees, net of scholarship allowances	\$ 297,206	\$ 270,970	\$ 263,949
Grants and contracts and federal appropriations	158,006	144,904	154,069
Sales and services of educational departments	53,389	59,418	62,677
Auxiliary enterprises charges	367,452	307,600	311,428
Interest earned on loans to students	255	580	284
Other operating revenues	<u>27,749</u>	<u>19,379</u>	<u>22,666</u>
Total Operating Revenues	<u>\$ 904,057</u>	<u>\$ 802,851</u>	<u>\$ 815,073</u>

Operating expenses of \$1,134,314 in fiscal year 2019 reflect an increase of \$22,187 or 2.00 percent when compared to fiscal year 2018. The increase was primarily due to the increase in compensation and employee benefits of \$29,005, contractual services of \$6,260 and depreciation expense of \$4,690. These were offset by a decrease in other operating expenses of \$20,785.

Operating expenses of \$1,112,127 in fiscal year 2018 reflect an increase of \$2,809 or 0.25 percent when compared to fiscal year 2017. The increase was created by the net of increases in contractual services of \$10,781, compensation and employee benefits of \$10,482 and depreciation expense of \$3,948. These were offset by decreases in scholarships and fellowships of \$16,816 and other operating expenses of \$7,095.

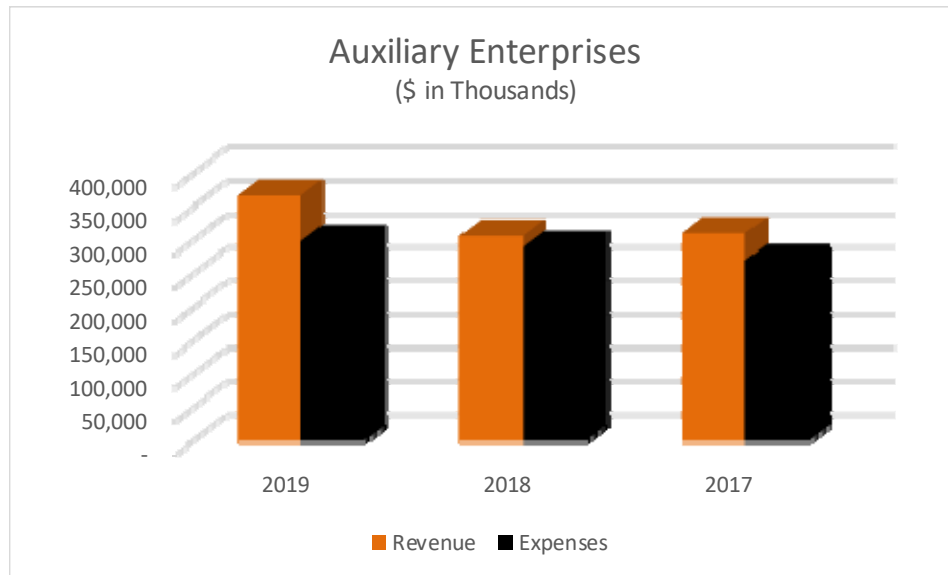
	2019	2018	2017
	(In Thousands)		
Compensation and employee benefits	\$ 616,378	\$ 587,373	\$ 576,891
Contractual services	226,383	220,123	209,342
Supplies and materials	51,662	48,752	48,772
Utilities	33,261	34,283	33,005
Communication	5,270	5,353	5,102
Other operating expenses	69,583	90,368	97,463
Scholarships and fellowships	51,113	49,901	66,717
Depreciation expense	80,664	75,974	72,026
Total Operating Expenses	\$ 1,134,314	\$ 1,112,127	\$ 1,109,318

It is important to understand the relationship of revenues to expenses over time. Since fiscal year 2017, operating revenues have been increasing at a faster pace (10.92 percent between fiscal years 2017 and 2019) than operating expenses (increase of 2.25 percent between fiscal years 2017 and 2019).

To alleviate the gap between operating revenues and operating expenses, tuition and fees, grants and contracts, and auxiliary enterprise revenues must increase in amounts greater than increases in operating expenses. Of particular interest is the relationship of state appropriations when compared to tuition and fees over the past three years. State appropriations and tuition and fees are essential components of the revenue projections of the University. While state appropriations have decreased 5.89 percent in that time period, tuition and fees revenues have increased 12.60 percent. It should be noted that scholarship discount and allowance increased by \$21,653 (21.42 percent) during that same time period.



Other important contributors to revenues are both operating and nonoperating grants and contracts. Over the past three fiscal years total grants and contracts have increased by \$7,692 or 3.70 percent.



Auxiliary Enterprises (Residential Life, Student Union, Bookstore, Health, Physical Education and Recreation, Athletics, University Health Services, Fire Protection Publications, etc.) have contributed positively to the Operating Revenues over time. Since fiscal year 2017, auxiliaries have experienced revenue increases of \$56,024 or 17.99 percent and expenses have increased \$28,422 or 10.48 percent. For fiscal year 2019, auxiliaries have shown a net operating income of \$56,927.

Nonoperating net revenues of \$279,734 in fiscal year 2019 increased \$5,303 or 1.93 percent when compared to fiscal year 2018. Nonoperating net revenues of \$274,431 in fiscal year 2018 increased \$4,697 or 1.74 percent when compared to fiscal year 2017. The following table summarizes the nonoperating revenues and expenses for Oklahoma State University for the last three years:

	2019	2018	2017
	(In Thousands)		
State appropriations	\$ 192,082	\$ 191,175	\$ 204,108
On-behalf payments for OTRS	21,698	20,906	17,113
Federal and state student financial aid	57,470	57,835	53,715
Gifts	39,145	38,433	29,344
Investment income	6,612	1,425	1,628
Interest expense	(37,273)	(35,343)	(36,174)
Net Nonoperating Revenues	\$ 279,734	\$ 274,431	\$ 269,734

Other revenues, expenses, gains and losses of \$46,486 in fiscal year 2019 increased \$2,681 or 6.12 percent when compared to fiscal year 2018. Other revenues, expenses, gains and losses of \$43,805 in fiscal year 2018 decreased \$21,054 or 32.46 percent when compared to fiscal year 2017.

The following table summarizes the other revenues, expenses, gains and losses of Oklahoma State University for the last three years:

	2019	2018	2017
	(In Thousands)		
Capital from grants, gifts and affiliates	\$ 26,923	\$ 25,581	\$ 38,115
State appropriations restricted for capital	844	1,441	3,846
On-behalf payments for OCIA capital leases	4,726	9,157	10,950
State school land funds	7,913	8,960	8,501
Additions to permanent endowments	1	1	1
Loss on disposal of capital assets	(2,806)	(8,843)	(5,406)
Other additions, net	8,885	7,508	8,852
Total Other Revenues, Expenses, Gains and Losses	\$ 46,486	\$ 43,805	\$ 64,859

Statements of Cash Flows

The final statement presented by Oklahoma State University is the Statement of Cash Flows. The Statements of Cash Flows present detailed information about the cash activity of the institution during the year. The statement is divided into five sections.

The first section deals with operating cash flows and shows the net cash used by the operating activities of the institution. The second section reflects cash flows from noncapital financing activities. This section reflects the cash received and spent for nonoperating, noninvesting and noncapital financing purposes. The third section reflects the cash flows from investing activities and shows the purchases, proceeds and interest received from investing activities. The fourth section deals with cash flows from capital and related financing activities. This section deals with the cash used for the acquisition and construction of capital and related items. The fifth section reconciles the net cash used to the operating income or loss reflected on the Statement of Revenues, Expenses and Changes in Net Position.

	2019	2018	2017
	(In Thousands)		
Cash provided by (used in)			
Operating activities	\$ (117,603)	\$ (215,480)	\$ (207,154)
Noncapital financing activities	287,995	286,072	287,397
Investing activities	(985)	14,300	34,926
Capital and related financing activities	(129,062)	(83,229)	(139,075)
Net change in cash	40,345	1,663	(23,906)
Cash, beginning of year	224,016	222,353	246,259
Cash, end of year	<u>\$ 264,361</u>	<u>\$ 224,016</u>	<u>\$ 222,353</u>

In fiscal year 2019, the cash and cash equivalents, end of year, increased by \$40,345 or 18.01 percent. The difference in net change in cash and cash equivalents from fiscal year 2018 to fiscal year 2019 was an increase of \$38,682. This net increase was generated by an increase in operating activities of \$97,877 and noncapital financing activities of \$1,923. This was offset by decreases in capital and related financing activities of \$45,833 and investing activities of \$15,285.

In fiscal year 2018, the cash and cash equivalents, end of year, increased by \$1,663 or 0.75 percent. The difference in net change in cash and cash equivalents from fiscal year 2017 to fiscal year 2018 was an increase of \$25,569. This net increase was generated by an increase in capital and related financing activities of \$55,846. This was offset by decreases in investing activities of \$20,626, operating activities of \$8,326 and noncapital financing activities of \$1,325.

Determining Whether Certain Organizations Are Component Units

The Governmental Accounting Standards Board (GASB) published GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, which became effective in fiscal year 2004 and requires universities to include in their financial statements component unit financial information. Oklahoma State University has determined that the Oklahoma State University Foundation meets the necessary criteria for inclusion. The inclusion of these statements should not be interpreted that Oklahoma State University has access to the resources contained therein.

The financial statements include the accounts of the Oklahoma State University Research Foundation, Inc. (OSURF), collectively referred to as the “University.” OSURF was formed in 1967 as a nonprofit corporation to engage in research, extension and academic contractual arrangements for the benefit and advancement of the General University. OSURF receives and administers funds from federal and state organizations and from private sources for the purpose of carrying out the educational and research programs of the General University. OSURF is governed by a board of directors comprised primarily of management of the General University. In addition, General University employees and facilities are used for virtually all activities of OSURF. Accordingly, OSURF has been reported as a blended component unit in the financial statements. Separate financial statements of OSURF can be found on the University’s website at <http://vpaf.okstate.edu/financial-statements>.

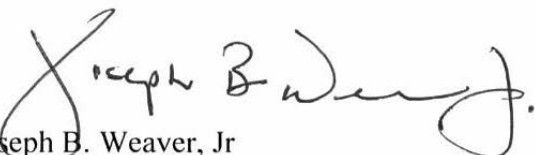
Economic Outlook

The State of Oklahoma’s overall budget increase for fiscal year 2020 was 4.64 percent. The Legislature increased most agencies budget and the total Education budget was increased by 5.37 percent. Oklahoma State Regents for Higher Education (OSRHE) increase was 3.27 percent which was used for performance funding allocation and faculty pay adjustments. The institutions that reports to the OSRHE received on average 4.54 percent. In addition, institutions that participate with concurrent enrollment were reimbursed at 100 percent. The University continues to look for strategies to increase enrollment, increase private dollars and explore cost savings and avoidance ideas.


The University continues to provide initiatives for students to Finish in Four. The first initiative was moving to block tuition six years ago. The University is seeing positive results in graduation rates. The four-year rate is almost 45 percent, the highest four-year graduation rate the University has seen. Prior to block tuition, the four-year graduation rate hovered around 34.5 percent. The most recent retention rate is 83.2 percent, which is the 2nd highest rate in Oklahoma State University history. The Fall 2019 freshman class is 4,200, which is the 3rd largest freshmen class in school history. The University did not increase tuition and fees for undergraduate/graduate resident and nonresident students. Oklahoma State University still remains among one of the most affordable Big 12 Schools.

“August Gross Receipts to the Treasury grew by a modest 3.2 percent over collections from the same month of last year, curtailed by a slowing of oil and gas tax receipts and a slight drop in income tax collections,” State Treasurer Randy McDaniel announced. Gross revenue for the past 12-month period, September 2018 through August 2019, was \$1.3 billion or 10.8 percent more than the previous 12-month period indicating. “Oklahoma’s economy is still expanding,” McDaniel said. “While we continue to see economic growth, it’s not as robust as in previous months.”

The University, with its strong leadership, continues to develop plans to reduce costs while protecting the educational experience of our students.



Joseph B. Weaver, Jr
Senior Vice President for Administration
and Finance



Tamera Eck, CPA
Associate Vice President for
Administration and Finance

Oklahoma State University
Statements of Net Position
June 30, 2019 and 2018

Assets

	2019	2018
	(In Thousands)	
Current Assets		
Cash and cash equivalents	\$ 159,096	\$ 106,394
Accounts receivable, net	108,424	117,490
Investments	99,867	92,369
Interest receivable	454	464
Current portion of student loans receivable, net	1,257	1,545
Inventories	9,331	9,636
	378,429	327,898
Noncurrent Assets		
Cash and cash equivalents	105,265	117,622
Accounts receivable, net	135	110
Investments	966	857
Receivables from state agencies	5,861	16,471
Loans to students, net	11,308	13,902
Other postemployment benefits	3,827	2,490
Capital assets, net of accumulated depreciation	1,857,098	1,791,664
	1,984,460	1,943,116
	2,362,889	2,271,014
Deferred Outflows of Resources		
Debt refunding	1,591	1,818
Pension related	95,770	103,457
Other postemployment benefits related	6,522	364
Other	201	-
	104,084	105,639

	2019	2018
	(In Thousands)	
Liabilities		
Current Liabilities		
Accounts payable	\$ 52,987	\$ 49,037
Unearned revenue	35,337	35,690
Assets held in trust for other institutions	484	470
Student and other deposits	2,497	2,551
Accrued compensated absences	13,836	11,370
Accrued workers' compensation claims	2,457	1,942
Current portion of revenue bonds and lease obligations	31,228	33,863
Total current liabilities	<u>138,826</u>	<u>134,923</u>
Noncurrent Liabilities		
Accrued compensated absences	19,051	18,381
Landfill closure and postclosure costs	2,937	2,937
Accrued workers' compensation claims	3,198	3,213
Unearned revenue	147	152
Student deposits	510	305
Revenue bonds payable	462,440	399,485
Revenue bonds premium payable	15,809	7,405
Accounts payable for noncurrent assets	9,152	11,638
Accrued interest payable	7,546	6,887
Federal loan program contribution payable	12,303	17,486
Pension liability	365,640	380,149
Other postemployment benefits	14,027	7,230
Asset retirement obligation	494	-
OCIA capital lease obligation	57,450	57,734
ODFA master lease program	318,215	387,759
Obligations under other capital leases	1,179	1,236
Total noncurrent liabilities	<u>1,290,098</u>	<u>1,301,997</u>
Total liabilities	<u>1,428,924</u>	<u>1,436,920</u>
Deferred Inflows of Resources		
Debt refunding	4,456	4,775
Pension related	49,654	47,624
Other postemployment benefits related	2,676	2,034
Total deferred inflows of resources	<u>56,786</u>	<u>54,433</u>
Net Position		
Net investment in capital assets	1,005,640	966,224
Restricted for		
Nonexpendable	665	558
Expendable		
Scholarships, research, instruction and other	3,786	382
Loans	5,221	1,913
Capital projects	54,628	48,088
Debt service	2,182	2,737
Unrestricted	<u>(90,859)</u>	<u>(134,602)</u>
Total net position	<u>\$ 981,263</u>	<u>\$ 885,300</u>

Oklahoma State University
Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2019 and 2018

	2019	2018
	(In Thousands)	
Operating Revenues		
Tuition and fees, net of scholarship allowances of \$122,746 in 2019 and \$117,689 in 2018	\$ 297,206	\$ 270,970
Federal appropriations	10,974	11,963
Federal grants and contracts	102,840	87,505
State and local grants and contracts	12,647	15,238
Nongovernmental grants and contracts	31,545	30,198
Sales and services of educational departments	53,389	59,418
Auxiliary enterprises charges		
Residential life, net of scholarship allowances of \$1,475 in 2019 and \$1,469 in 2018	40,000	42,908
Student union services, including bookstore sales; revenues totaling \$20,315 in 2019 and \$20,777 in 2018 are used as security for 2002 and 2004 Student Union Revenue Bonds and 2004 Okmulgee Student Fee Revenue Bonds	44,286	44,997
Recreation and wellness services	4,244	4,160
Athletics, net of scholarship allowance of \$3,033 in 2019 and \$3,581 in 2018	62,705	57,579
University health services	153,290	103,920
Fire protection publications	10,464	9,638
Other auxiliary revenue	52,463	44,398
Interest earned on loans to students	255	580
Other operating revenues	27,749	19,379
Total operating revenues	904,057	802,851
Operating Expenses		
Compensation and employee benefits	616,378	587,373
Contractual services	226,383	220,123
Supplies and materials	51,662	48,752
Utilities	33,261	34,283
Communications	5,270	5,353
Other operating expenses	69,583	90,368
Scholarships and fellowships	51,113	49,901
Depreciation expense	80,664	75,974
Total operating expenses	1,134,314	1,112,127
Operating loss	(230,257)	(309,276)

Oklahoma State University
Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2019 and 2018

	2019	2018
	(In Thousands)	
Nonoperating Revenues (Expenses)		
State appropriations	\$ 192,082	\$ 191,175
On-behalf payments for OTRS	21,698	20,906
Federal and state student financial aid	57,470	57,835
Gifts, including \$21,104 in 2019 and \$16,671 in 2018 used as security on the 2003 and 2004 Athletic Facilities		
Revenue Bonds	39,145	38,433
Investment income, net	6,612	1,425
Interest expense	<u>(37,273)</u>	<u>(35,343)</u>
Net nonoperating revenues	<u>279,734</u>	<u>274,431</u>
Gain (loss) before other revenues, expenses, gains or losses	49,477	(34,845)
Capital from grants, gifts and affiliates	26,923	25,581
State appropriations restricted for capital purposes	844	1,441
On-behalf payments for OCIA capital leases	4,726	9,157
State school land funds	7,913	8,960
Additions to permanent endowments	1	1
Loss on disposal of fixed assets	(2,806)	(8,843)
Other additions, net	<u>8,885</u>	<u>7,508</u>
Increase in net position	95,963	8,960
Net Position		
Net position - beginning of year	<u>885,300</u>	<u>876,340</u>
Net position - end of year	<u>\$ 981,263</u>	<u>\$ 885,300</u>

Oklahoma State University
Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
	(In Thousands)	
Operating Activities		
Tuition and fees	\$ 298,106	\$ 267,108
Grants and contracts	153,138	141,646
Sales and services of educational activities	53,389	59,418
Auxiliary enterprise charges		
Residential life	36,884	42,008
Student union services	44,910	44,098
Recreation and wellness services	4,274	3,978
Athletics	64,037	54,307
Interest earned on loans to students	255	580
Other operating revenues	253,281	162,855
Payments to employees for salaries and benefits	(597,103)	(564,354)
Payments to suppliers	(432,878)	(432,279)
Loans issued to students	(325)	(2,070)
Collection of loans to students	4,429	7,225
	(117,603)	(215,480)
Net cash used in operating activities		
 Noncapital Financing Activities		
State appropriations	192,082	191,175
Federal and state student financial aid	57,470	57,835
Gifts received for other than capital purposes	38,429	38,619
Direct lending receipts	169,823	169,975
Direct lending payments	(169,823)	(169,975)
Agency fund receipts	3,675	1,589
Agency fund payments	(3,661)	(3,146)
	287,995	286,072
Net cash provided by noncapital financing activities		
 Investing Activities		
Purchases of investments	(4,020)	(1,294)
Proceeds from sales of investments	1,568	14,446
Interest received on investments	1,467	1,148
	(985)	14,300
Net cash provided by (used in) investing activities		

Oklahoma State University
Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
	(In Thousands)	
Capital and Related Financing Activities		
Cash paid for capital assets	\$ (136,670)	\$ (140,264)
Capital appropriations received	844	1,441
Capital from grants, gifts and affiliates received	12,203	25,581
State school land funds	7,913	8,960
Proceeds of capital debt	42,015	75,045
Proceeds from bond/lease refunding	66,057	11,276
Repayments of capital debt and leases	(29,289)	(29,988)
Payments on bond/lease refunding	(67,307)	(11,234)
Interest paid on capital debt and leases	(34,006)	(31,554)
Other sources	9,178	7,508
	(129,062)	(83,229)
Net cash used in capital and related financing activities		
	40,345	1,663
Increase in Cash and Cash Equivalents		
	224,016	222,353
Cash and Cash Equivalents, Beginning of Year		
	\$ 264,361	\$ 224,016
Cash and Cash Equivalents, End of Year		
Reconciliation of Cash and Cash Equivalents to the Statements of Net Position		
Cash and cash equivalents, current	\$ 159,096	\$ 106,394
Cash and cash equivalents, noncurrent	105,265	117,622
	\$ 264,361	\$ 224,016
Total cash and cash equivalents		

Oklahoma State University
Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
	(In Thousands)	
Reconciliation of Operating Loss to Net		
Cash Used in Operating Activities		
Operating loss	\$ (230,257)	\$ (309,276)
Adjustments to reconcile operating loss to net cash used in operating activities		
Depreciation expense	80,664	75,974
On-behalf payments for OTRS	21,698	20,906
Changes in assets and liabilities		
Accounts receivable	9,758	(26,150)
Inventories	305	1,401
Prepaid expenses	-	1,884
Accounts payable and accrued expenses	4,450	10,745
Pension liability	(14,509)	(100,002)
Other postemployment benefits	5,460	4,740
Federal loan program contributions payable	(5,183)	-
Deferred inflows of resources	2,671	38,558
Deferred outflows of resources	1,529	62,248
Unearned revenue	(358)	(703)
Student and other deposits	151	782
Accrued compensated absences	3,136	1,045
Loans to students	2,882	2,368
Net Cash Used in Operating Activities	\$ (117,603)	\$ (215,480)
Noncash Investing, Noncapital Financing and Capital and Related Financing Transactions		
Fixed assets acquired by gifts from affiliates	\$ 14,720	\$ -
Change in accounts payable for capital assets	\$ (2,486)	\$ (12,232)
Change in accounts receivable related to private gifts	\$ 717	\$ (185)
Change in receivable from state agency affecting proceeds of capital debt	\$ 10,610	\$ 45,006
Interest on capital debt paid by state agency on behalf of University, net	\$ 2,699	\$ 2,958
Principal on capital debt paid by state agency on behalf of University	\$ 2,027	\$ 6,199

Oklahoma State University Foundation

Oklahoma State University Foundation
Consolidated Statements of Financial Position
June 30, 2019 and 2018

Assets

	<u>2019</u>	<u>2018</u>
Assets		
Cash and cash equivalents	\$ 6,032,477	\$ 4,580,483
Short-term investments	40,990,551	83,391,953
Prepaid expenses	6,690	28,642
Interest and other receivables	3,479,038	2,629,491
Contributions receivable, net	99,282,275	91,169,374
Notes receivable	7,724,569	9,614,078
Other property investments	2,331,848	708,854
Investments	960,568,983	909,212,926
Property and equipment, net	18,171,308	20,662,336
Beneficial interests in trusts	14,126,504	15,172,459
Other assets	3,213,457	3,203,323
	<u>\$ 1,155,927,700</u>	<u>\$ 1,140,373,919</u>

Liabilities and Net Assets

Liabilities		
Oklahoma State University support payable	\$ 4,772,584	\$ 1,177,045
Accounts payable and accrued liabilities	2,887,481	2,312,814
Funds held on behalf of Oklahoma State University	6,821,072	6,696,790
Funds held on behalf of Oklahoma State University Alumni Association	16,078,786	17,324,304
Funds held on behalf of Foundation for the McKnight Center for the Performing Arts	10,032,101	4,802,518
Unearned revenue	15,000	278,500
Line of credit	37,370,000	21,239,078
Obligations under split-interest agreements	12,042,096	11,499,368
Notes payable	16,590,508	-
	<u>106,609,628</u>	<u>65,330,417</u>
Net Assets		
Without donor restrictions	361,880,615	396,586,185
With donor restrictions	687,437,457	678,457,317
	<u>1,049,318,072</u>	<u>1,075,043,502</u>
	<u>\$ 1,155,927,700</u>	<u>\$ 1,140,373,919</u>

Oklahoma State University Foundation
Consolidated Statements of Activities
Years Ended June 30, 2019 and 2018

	2019		2018	
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues, Gains and Support				
Contributions				
Cash	\$ 40,693,550	\$ 12,778,372	\$ 53,471,922	\$ 60,213,565
Securities	2,122,017	3,671,404	5,793,421	5,958,216
Land, goods, services and other	5,189,185	6,642,125	11,831,310	2,628,982
Promises to give	(334,542)	24,792,763	24,458,221	29,914,553
Cowboy Athletics	-	-	-	8,108,907
Total contributions	<u>47,670,210</u>	<u>47,884,664</u>	<u>95,554,874</u>	<u>106,824,223</u>
Provisions for uncollectible pledges	(29,138)	(2,347,027)	(2,376,165)	(1,407,860)
Net investment returns	18,508,535	24,377,812	42,886,347	67,769,003
Contract support services	2,969,770	-	2,969,770	2,666,750
Net gains (losses) on disposals of property and equipment and other property investments	(22,126)	60,713	38,587	(424,579)
Management fee income (loss)	9,850,895	(9,575,086)	275,809	174,803
Change in value of split-interest agreements	317,607	462,831	780,438	(826,454)
Other income (loss)	3,738,025	(21,531)	3,716,494	3,576,544
Reclassifications - donor directed	921,800	(921,800)	-	-
Net assets released from restrictions	50,940,436	(50,940,436)	-	-
Total revenues, gains and support	<u>134,866,014</u>	<u>8,980,140</u>	<u>143,846,154</u>	<u>178,352,430</u>
Expenses				
Program services				
Intercollegiate athletics	25,886,788	-	25,886,788	13,208,545
Cowboy Athletics	54,656,323	-	54,656,323	22,023,921
Library	557,180	-	557,180	339,514
Research	1,079,188	-	1,079,188	897,961
General University support	26,034,341	-	26,034,341	15,171,543
Awards and scholarships	16,375,959	-	16,375,959	15,920,484
Endowed faculty and lectureship programs	5,925,210	-	5,925,210	6,616,325
Facilities and equipment	15,932,001	-	15,932,001	18,893,954
Total program services	<u>146,446,990</u>	<u>-</u>	<u>146,446,990</u>	<u>93,072,247</u>
Management and general	8,129,634	-	8,129,634	6,915,880
Fundraising	14,972,408	-	14,972,408	14,190,442
Charitable legacy distributions	22,552	-	22,552	21,489
Total expenses	<u>169,571,584</u>	<u>-</u>	<u>169,571,584</u>	<u>114,200,058</u>
Change in Net Assets	(34,705,570)	8,980,140	(25,725,430)	64,152,372
Net Assets, Beginning of Year	<u>396,586,185</u>	<u>678,457,317</u>	<u>1,075,043,502</u>	<u>1,010,891,130</u>
Net Assets, End of Year	<u>\$ 361,880,615</u>	<u>\$ 687,437,457</u>	<u>\$ 1,049,318,072</u>	<u>\$ 1,075,043,502</u>

Oklahoma State University Foundation
Consolidated Statements of Activities
Year Ended June 30, 2018

	2018		
	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, Gains and Support			
Contributions			
Cash	\$ 41,410,055	\$ 18,803,510	\$ 60,213,565
Securities	1,618,309	4,339,907	5,958,216
Land, goods, services and other	2,182,232	446,750	2,628,982
Promises to give	(76,993)	29,991,546	29,914,553
Cowboy Athletics	8,108,907	-	8,108,907
Total contributions	<u>53,242,510</u>	<u>53,581,713</u>	<u>106,824,223</u>
Provisions for uncollectible pledges	-	(1,407,860)	(1,407,860)
Net investment returns	15,563,619	52,205,384	67,769,003
Contract support services	2,666,750	-	2,666,750
Net gains (losses) on disposals of property and equipment and other property investments	(552,613)	128,034	(424,579)
Management fee income (loss)	8,292,191	(8,117,388)	174,803
Change in value of split-interest agreements	93,451	(919,905)	(826,454)
Other income (loss)	3,609,516	(32,972)	3,576,544
Reclassifications - donor directed	3,560,724	(3,560,724)	-
Net assets released from restrictions	54,669,609	(54,669,609)	-
Total revenues, gains and support	<u>141,145,757</u>	<u>37,206,673</u>	<u>178,352,430</u>
Expenses			
Program services			
Intercollegiate athletics	13,208,545	-	13,208,545
Cowboy Athletics	22,023,921	-	22,023,921
Library	339,514	-	339,514
Research	897,961	-	897,961
General University support	15,171,543	-	15,171,543
Awards and scholarships	15,920,484	-	15,920,484
Endowed faculty and lectureship programs	6,616,325	-	6,616,325
Facilities and equipment	18,893,954	-	18,893,954
Total program services	<u>93,072,247</u>	<u>-</u>	<u>93,072,247</u>
Management and general	6,915,880	-	6,915,880
Fundraising	14,190,442	-	14,190,442
Charitable legacy distributions	21,489	-	21,489
Total expenses	<u>114,200,058</u>	<u>-</u>	<u>114,200,058</u>
Change in Net Assets	26,945,699	37,206,673	64,152,372
Net Assets, Beginning of Year	<u>369,640,486</u>	<u>641,250,644</u>	<u>1,010,891,130</u>
Net Assets, End of Year	<u>\$ 396,586,185</u>	<u>\$ 678,457,317</u>	<u>\$ 1,075,043,502</u>

Oklahoma State University Foundation
Consolidated Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
Cash Flow From Operating Activities		
Change in net assets	\$ (25,725,430)	\$ 64,152,372
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Net investment gains	(34,594,426)	(62,683,422)
Change in value of split-interest agreements	(780,438)	826,454
Gains (losses) on disposals of property and equipment and other property investments	(38,587)	424,579
Contributions restricted for long-term investment, cash	(13,549,641)	(15,540,388)
Contributions restricted for long-term investment, securities	(1,567,411)	(2,432,691)
Noncash distributions	12,191,364	3,404,062
Noncash contributions	(17,468,582)	(8,478,509)
Proceeds from sales of donated financial assets	2,137,236	2,105,614
Depreciation expense	896,564	635,169
Change in discount on contributions receivable	2,096,144	591,896
Provision for uncollectible pledges	2,376,165	1,407,860
Changes in operating assets and liabilities		
Contributions receivable, net	(12,585,210)	(9,193,880)
Interest and other receivables	(849,547)	(9,591,908)
Notes receivable	1,889,509	-
Other assets	118,805	407,674
Oklahoma State University support payable	3,595,539	(1,375,801)
Accounts payable and accrued liabilities	574,667	(133,816)
Funds held on behalf of Oklahoma State University	124,282	292,214
Funds held on behalf of Cowboy Athletics	-	(130,390)
Funds held on behalf of Oklahoma State University Alumni Association	(1,245,518)	846,230
Funds held on behalf of Foundation for the McKnight Center for the Performing Arts	5,229,583	4,802,518
Obligations under split-interest agreements	1,234,336	1,208,100
Unearned revenue	(263,500)	(54,000)
	(76,204,096)	(28,510,063)
Cash Flows From Investing Activities		
Purchases of investments	(497,916,228)	(181,798,234)
Proceeds from sales and maturities of investments	528,122,420	177,593,467
Proceeds from sale of other property investments	-	25,000
Note receivable distribution	-	875,000
Proceeds from sale of property and equipment	-	644,655
Purchases of property and equipment	(388,584)	(7,588,910)
	29,817,608	(10,249,022)

Oklahoma State University Foundation
Consolidated Statements of Cash Flows
Years Ended June 30, 2019 and 2018

	2019	2018
Cash Flows From Financing Activities		
Contributions restricted for long-term investment	\$ 15,117,052	\$ 17,973,079
Proceeds from line of credit	36,130,922	17,759,078
Repayments of credit facility	(3,409,492)	-
	47,838,482	35,732,157
Net Increase (Decrease) in Cash and Cash Equivalents	1,451,994	(3,026,928)
Cash and Cash Equivalents at Beginning of Year	4,580,483	7,607,411
Cash and Cash Equivalents at End of Year	\$ 6,032,477	\$ 4,580,483
Supplemental Disclosure of Cash Flow Information		
Interest paid	\$ 1,317,826	\$ 202,727
Noncash transfers of property and equipment to Oklahoma State University	\$ 1,938,048	\$ -
Noncash transfers of other property investments to Oklahoma State University	\$ 10,208,316	\$ 3,165,221
Donated securities	\$ 6,574,896	\$ 4,377,253
Donation of beneficial interest	\$ 937,624	\$ (1,580,963)
Donated other property investments	\$ 11,831,310	\$ 2,520,293
Donated services provided for the benefit of Oklahoma State University	\$ 156,149	\$ 108,689
Finance sale of other property investment	\$ -	\$ 875,000

Notes to Financial Statements

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Oklahoma State University (the “University”) is a modern comprehensive land grant university that serves the state, national and international communities by providing its students with academic instruction, by conducting research and other activities that advance fundamental knowledge and by disseminating knowledge to the people of Oklahoma and throughout the world.

Reporting Entity

The financial reporting entity, as defined by Governmental Accounting Standards Board (GASB) Statements No. 14, 61 and 80, consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete. Accordingly, the financial statements include the accounts of all agencies of Oklahoma State University (the “General University”), as the primary government, and the accounts of the Oklahoma State University Research Foundation, Inc. (OSURF, formerly known as the Center for Innovation and Economic Development, Inc.), collectively referred to as the “University.” Further, the financial statements of all component units of the University meeting the criteria established by GASB Statements No. 39 and No. 80 have been discretely presented.

The General University includes Oklahoma State University - Stillwater; Oklahoma State University Institute of Technology - Okmulgee; Oklahoma State University - Oklahoma City; the Center for Veterinary Health Sciences; the Agricultural Experiment Station; the Agricultural Extension Division; the Center for Health Sciences - Tulsa and Oklahoma State University - Tulsa. The General University is governed by the Board of Regents for the Oklahoma Agricultural and Mechanical Colleges (Board of Regents). The State of Oklahoma allocates and allots funds to each agency separately and requires that the funds be maintained accordingly. Because of this requirement, separate accounts are maintained for each agency.

OSURF was formed in 1967 as a nonprofit corporation to engage in research, extension and academic contractual arrangements for the benefit and advancement of the General University. OSURF receives and administers funds from federal and state organizations and from private sources for the purpose of carrying out the educational and research programs of the General University. OSURF is governed by a board of directors comprised primarily of management of the General University. In addition, General University employees and facilities are used for virtually all activities of OSURF. Accordingly, OSURF has been reported as a blended component unit in the financial statements. Separate financial statements of OSURF can be found on the University’s website.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

In preparing the financial statements, all significant transactions and balances between agencies and between the General University and OSURF are eliminated.

The University is a member of the Oklahoma State System of Higher Education, a component unit of the State of Oklahoma, and is included in the comprehensive annual financial report of the State of Oklahoma as part of the Higher Education component unit.

Financial Statement Presentation: As a member of the Oklahoma State System of Higher Education, the University presents its financial statements in accordance with the requirements of GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments* and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. The financial statement presentation required by GASB Statements No. 34 and 35 provides a comprehensive, entity-wide perspective of the University's assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, expenses, changes in net position and cash flows.

Component Unit: Oklahoma State University Foundation (OSU Foundation), is a private nonprofit organization that reports under Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to OSU Foundation's financial information, which has been discretely presented.

Basis of Accounting: For financial reporting purposes, the University is considered a special-purpose government engaged only in business-type activities. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

Cash Equivalents

The University considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Funds invested through the State Treasurer's Cash Management Program are considered cash equivalents.

Investments

The University accounts for its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the statements of revenues, expenses and changes in net position.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Accounts Receivable

Accounts receivable consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty and staff, the majority of each residing in the State. Accounts receivable also include amounts due from the federal government, state and local governments or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts. The University determines its allowance by considering a number of factors, including the length of time accounts receivable are past due, the University's previous loss history, and the condition of the general economy and the industry as a whole. The University writes off specific accounts receivable when they become uncollectible, and payments subsequently received on such receivables are credited to the allowance for doubtful accounts.

Inventories

Inventories are carried at the lower of cost or market on either the first-in, first-out (FIFO) basis or the average cost basis.

Noncurrent Cash and Investments

Cash and investments that are externally restricted to make debt service payments, maintain sinking or reserve funds or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the statements of net position.

Capital Assets

Capital assets are recorded at cost at the date of acquisition, or acquisition value at the date of donation in the case of gifts. Livestock for educational purposes is recorded at estimated fair value. For equipment, the University's capitalization policy includes all items with a unit cost of \$5 or more, and an estimated useful life of greater than one year. Renovations to buildings, infrastructure and land improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred. Internally generated software has a capitalization threshold of \$1,000.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 40 to 50 years for buildings, 20 to 25 years for infrastructure and land improvements, 10 years for library books, 5 to 7 years for equipment, 3 years for purchased software and 5 years for internally generated software.

Costs incurred during construction of long-lived assets are recorded as construction in progress and are not depreciated until placed in service. The University capitalized interest as a component of capital assets constructed for its own use, until July 1, 2018, when GASB Statement No. 89 was adopted and the capitalization of interest ceased (see "New Pronouncements"). Interest of \$0 was capitalized in 2019 and \$1,826 was capitalized in 2018.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Deferred Outflows of Resources

The University reports increases in net position generated by its defined benefit pension plan or other postemployment benefits that relate to future periods and costs of restructuring debt as deferred outflows of resources in a separate section of its statements of net position.

Unearned Revenues

Unearned revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Unearned revenues also include amounts received from grant and contract sponsors that have not yet been earned.

Compensated Absences

The liability and expense incurred for employee vacation pay are recorded as accrued compensated absences in the statements of net position, and as a component of compensation and employee benefit expense in the statements of revenues, expenses and changes in net position.

Compensated absence liabilities are computed using the regular pay and termination pay rates in effect at statement of net position date plus an additional amount for compensation-related payments such as Social Security and Medicare taxes computed using rates in effect at that date. The estimated compensated absences liability expected to be paid more than one year after the statements of net position date is included in other long-term liabilities.

Noncurrent Liabilities

Noncurrent liabilities include (1) principal amounts of revenue bonds payable and capital lease obligations; (2) estimated amounts for accrued compensated absences and other liabilities that will not be paid within the next fiscal year; and (3) other liabilities that, although payable within one year, are to be paid from funds that are classified as noncurrent assets.

Pensions and Benefit Plans

The University participates in a cost-sharing multiple-employer defined benefit pension plan. The fiduciary net position of the Teacher Retirement System of Oklahoma (OTRS) has been determined on the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense and information about assets, liabilities and additions to/deductions from OTRS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

The University has a single-employer defined benefit other postemployment benefit (OPEB) plan, providing health insurance and life insurance to retirees (the “OPEB Plans”). For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense have been determined on the same basis as they are reported by the OPEB Plans. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Deferred Inflows of Resources

The University reports decreases in net position generated by its defined benefit pension plan or other postemployment benefits that relate to future periods and savings of restructuring debt as deferred inflows of resources in a separate section of its statements of net position.

Net Position

The University’s net position is classified as follows:

Net investment in capital assets: This represents the University’s total investment in capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets.

Restricted net position - expendable: Restricted expendable net position includes resources in which the University is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

Restricted net position - nonexpendable: Restricted nonexpendable net position consists of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

Unrestricted net position: Unrestricted net position represents resources derived from student tuition and fees, state appropriations and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the University, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the University’s policy is to use prudent decision processes to determine which resources will be applied based on availability of funding, donor intent and returns available from idle funds.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Income Taxes

The General University, as a political subdivision of the State, is excluded from federal income taxes under Section 115(a) of the Internal Revenue Code, as amended. OSURF is an organization described in Section 501(c)(3) of the Internal Revenue Code, exempt from federal income tax under Section 501(a) of the Internal Revenue Code for activities which relate to its exempt purpose.

Classification of Revenues

The University has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, (3) certain federal, state and local grants and contracts and federal appropriations and (4) interest on institutional student loans.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, student aid revenues and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, such as state appropriations and investment income.

Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statements of revenues, expenses and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state or nongovernmental programs are recorded as either operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

New Pronouncements

In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on whether a government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists. This Statement is effective for periods beginning after December 15, 2018. Earlier application is encouraged.

In June 2017, GASB issued Statement No. 87, *Leases*. This Statement requires recognition of certain lease assets and liabilities that previously were classified as operating leases and recognized as inflows of resources or outflows of resources. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement is effective for periods beginning after December 15, 2019. Earlier application is encouraged.

In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This Statement enhances the relevance and comparability of capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. This Statement is effective for periods beginning after December 15, 2019. GASB 89 was early adopted in fiscal year 2019.

In August 2018, GASB issued Statement No. 90, *Majority Equity Interests*. This Statement improves consistency and comparability of reporting a government's majority equity interest in a legally separate organization. It also requires that a component unit for which a government has a 100 percent equity interest account for its assets, deferred outflows or resources, liabilities, and deferred inflows of resources at acquisition value. This Statement is effective for periods beginning after December 15, 2018. Earlier application is encouraged.

In May 2019, GASB issued Statement No 91, *Conduit Debt Obligations*. This Statement provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. The Statement is effective for periods beginning after December 15, 2020. Earlier application is encouraged.

Management has not yet determined the effect, if any, of adoption of the new GASB statements for the financial statements.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 2: Cash and Cash Equivalents, Other Deposits and Investments

Cash and Cash Equivalents

At June 30, 2019 and 2018, the carrying amounts of the University's deposits with the State Treasurer and other financial institutions were \$264,361 and \$224,016, respectively. These amounts consisted of deposits with the State Treasurer (\$259,857 and \$219,801), U.S. financial institutions (\$1,150 and \$455), trustees related to the University's various bond indenture agreements (\$3,187 and \$3,594) and petty cash and change funds (\$167 and \$166), respectively.

By Oklahoma Statute, the State Treasurer is required to ensure that all state funds are either insured by the Federal Deposit Insurance Corporation (FDIC), collateralized by securities held by the cognizant Federal Reserve Bank or invested in U.S. government obligations. Any deposits with the State Treasurer are pooled with funds of other state agencies, and then in accordance with statutory limitations, placed in banks or invested as the State Treasurer may determine, in the State's name. The University's cash balances deposited with the State Treasurer were \$262,856 and \$223,744, respectively, at June 30, 2019 and 2018. The difference between the carrying amount and the cash balances deposited with the State Treasurer are due to deposits in transit and outstanding checks at June 30.

The University requires that balances on deposit with financial institutions be insured by the FDIC or collateralized by securities held by the cognizant Federal Reserve Bank, in the University's name. The carrying amount and related bank balances of the University's deposits was \$181 and \$178, respectively, at June 30, 2019 and 2018.

Deposits

At June 30, 2019 and 2018, the University held no nonnegotiable certificates of deposit.

Some deposits with the State Treasurer are placed in the State Treasurer's internal investment pool *OK INVEST*. *OK INVEST* pools the resources of all state funds and agencies and invests them in (a) U.S. treasury securities which are explicitly backed by the full faith and credit of the U.S. government; (b) U.S. agency securities which carry an implicit guarantee of the full faith and credit of the U.S. government; (c) money market mutual funds which participate in investments, either directly or indirectly, in securities issued by the U.S. Treasury and/or agency and repurchase agreements relating to such securities; and (d) investments related to tri-party repurchase agreements which are collateralized at 102 percent and, whereby, the collateral is held by a third party in the name of the State Treasurer.

Of funds on deposit with the State Treasurer, amounts invested in *OK INVEST* total \$68,737 at June 30, 2019, and \$60,524 at June 30, 2018.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

For financial reporting purposes, deposits with the State Treasurer that are invested in *OK INVEST* are classified as cash equivalents. At June 30, the distribution of deposits in *OK INVEST* is as follows:

<i>OK INVEST</i> Portfolio	2019		2018	
	Cost	Market Value	Cost	Market Value
U.S. agency securities	\$ 21,297	\$ 21,429	\$ 27,575	\$ 27,440
Certificates of deposit	1,520	1,520	2,275	2,275
Money market mutual funds	6,841	6,841	5,907	5,907
Mortgage backed agency securities	27,619	28,194	23,908	23,837
Municipal bonds	122	128	366	374
Foreign bonds	285	280	219	219
U.S. Treasury Obligations	11,053	11,198	274	318
	<u>\$ 68,737</u>	<u>\$ 69,590</u>	<u>\$ 60,524</u>	<u>\$ 60,370</u>

Agencies and funds that are considered to be part of the State's reporting entity in the State's Comprehensive Annual Financial Report are allowed to participate in *OK INVEST*. Oklahoma statutes and the State Treasurer establish the primary objectives and guidelines governing the investment of funds in *OK INVEST*. Safety, liquidity and return on investment are the objectives which establish the framework for the day to day *OK INVEST* management with an emphasis on safety of the capital and the probable income to be derived and meeting the State and its funds and agencies' daily cash flow requirements. Guidelines in the Investment Policy address credit quality requirements, diversification percentages and specify the types and maturities of allowable investments, and the specifics regarding these policies can be found on the State Treasurer's website at <http://www.treasurer.state.ok.us/>. The State Treasurer, at his discretion, may further limit or restrict such investments on a day to day basis. *OK INVEST* includes a substantial investment in securities with an overnight maturity as well as in U.S. government securities with a maturity of up to three years. *OK INVEST* maintains an overall weighted average maturity of less than 270 days.

Participants in *OK INVEST* maintain an interest in its underlying investments and, accordingly, may be exposed to certain risks. As stated in the State Treasurer information statement, the main risks are interest rate risk, credit/default risk, liquidity risk and U.S. government securities risk. Interest rate risk is the risk that during periods of rising interest rates, the yield and market value of the securities will tend to be lower than prevailing market rates; in periods of falling interest rates, the yield will tend to be higher. Credit/default risk is the risk that an issuer or guarantor of a security, or a bank or other financial institution that has entered into a repurchase agreement, may default on its payment obligations. Liquidity risk is the risk that *OK INVEST* will be unable to pay redemption proceeds within the stated time period because of unusual market conditions, an unusually high volume of redemption requests, or other reasons.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

U.S. government securities risk is the risk that the U.S. government will not provide financial support to U.S. government agencies, instrumentalities or sponsored enterprises if it is not obligated to do so by law. Various investment restrictions and limitations are enumerated in the State Treasurer's Investment Policy to mitigate those risks; however, any interest in *OK INVEST* is not insured or guaranteed by the State, the FDIC or any other government agency.

Investments

The University invests available resources pursuant to the A&M Board of Regents Institutional Policy for Investing Funds, the Oklahoma State Regents for Higher Education System-wide Policy for Investment of Institutional Funds and the Investment Policy of the Oklahoma State Treasurer. The short-term investment of agency special and agency relationship funds is directed primarily toward maximizing earnings on the University's working capital while maintaining adequate liquidity to meet cash flow needs of the University. Short term allowable monies are invested through the *OK INVEST* Program administered through the Office of the State Treasurer. As an agency of the State of Oklahoma investments in this program are executed in cooperation with the Oklahoma State Treasurer's Office, which serves as the University's official depository.

The Institutional Guidelines for Investment of Funds of the University is directed toward the investment of long-term oriented funds held by the University in a Fixed Income portfolio. The long term objective of the portfolio is to maximize the returns without exposure to undue risk. Allowable monies are invested in securities permitted by Oklahoma State Statute (Title 62 § 89.2). Whereas fluctuating rates of return are characteristic of the securities markets, the main concern is the long-term appreciation of the assets and the consistency of total return. These investments are managed and held by a third-party investment management fiduciary.

Credit Risk - investment credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In accordance with state statutes, the State Treasurer may only purchase and invest in (a) obligations of the United States government, its agencies and instrumentalities; (b) prime banker's acceptances; (c) investment grade obligations of state and local governments; (d) money market funds; (e) collateralized or insured certificates of deposits; (f) negotiable certificates of deposits; (g) prime commercial paper; and (h) repurchase agreements. State law limits investments in obligations of state and local governments to the highest rating from at least one nationally recognized rating agency acceptable to the State Treasurer. Additionally, it is the University's policy to limit its investments in municipal and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. As of June 30, 2019 and 2018, the University did not hold investments in municipal or corporate bonds.

Interest Rate Risk - the risk that changes in interest rates will adversely affect the fair value of an investment. Investments that are held for longer periods of time are subject to increased risk of adverse interest changes. Neither the University nor state statutes limit investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates; however, the State Treasurer Investment Policy limits the average maturity on its portfolio to four years, with certain individual securities having more restrictive limits as defined in the policy.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Concentration of Credit Risk - the risk of loss attributed to the magnitude of the University's investment in a single issuer. Neither the University's investment policy nor state statutes place limits on amounts that can be invested in any one issuer; however, the State Treasurer Investment Policy states that, with the exception of U.S. Treasury securities, no more than 50 percent of the State's total funds may be invested in a single security type or with a single financial institution, with diversification percentages being more restrictive on individual securities. At June 30, 2019 and 2018, no investments in any one organization (other than those issued or sponsored by the U.S. government and those in pooled investments) represented 5 percent of total investments.

Custodial Credit Risk – for an investment, custodial credit risk is the risk that, in the event of failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities in the possession of an outside party. Investments held by counterparty are held in the University's name.

At June 30, the fair value of the University's investments consisted of the following:

	2019	2018
U.S. government securities	\$ 14,965	\$ 19,449
U.S. Treasury notes	62,700	57,320
Money market funds	19,746	13,393
Equity securities	2,757	2,502
State Regents Endowment Trust funds	665	562
	<hr/>	<hr/>
Total investments	<u>\$ 100,833</u>	<u>\$ 93,226</u>

The University's investments are categorized by maturity dates to reflect the fair values that are sensitive to changes in interest rates.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

The University's investment schedule by maturity date as of June 30, 2019, is as follows:

Maturity Year Ending June 30	U.S. Government Securities	U.S. Treasury Notes	Total
2020	\$ -	\$ 350	\$ 350
2021	1,903	11,265	13,168
2022	2,262	12,060	14,322
2023	764	4,079	4,843
2024	144	19,810	19,954
2025 - 2029	1,463	15,136	16,599
2030 - 2034	778	-	778
2035 - 2039	3,817	-	3,817
2040 - 2044	3,598	-	3,598
2045 - 2049	236	-	236
	<u>\$ 14,965</u>	<u>\$ 62,700</u>	77,665
Investments not subject to maturity dates			
Money market funds			19,746
Equity funds			2,757
State Regents Endowment Trust funds			<u>665</u>
Total investments			<u>\$ 100,833</u>

Assets Held in Trust

At June 30, 2019 and 2018, the University held investments in trust for three higher education institutions that are also under the governance of the Board of Regents. Such investments consist of U.S. government securities and money market accounts. These investments are maintained in separate internal investment accounts for each participant for reporting purposes. These investments bear interest at rates from .125 percent to 9.0 percent, with maturities from April 2019 through August 2044. Investments in money market accounts totaled \$2 and \$2 at June 30, 2019 and 2018, respectively.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Condensed statements of net position and changes in net position of the investments held in trust at fair value are as follows for the years ended June 30:

	2019	2018
Net assets held in trust at beginning of period	\$ 470	\$ 488
Withdrawal of funds	(20)	(20)
Net interest, realized gains and fees	20	17
Net increase (decrease) in fair value	14	(15)
Net assets held in trust at end of period	<u>\$ 484</u>	<u>\$ 470</u>

Note 3: Accounts Receivable

Accounts receivable consisted of the following at June 30:

	2019	2018
Student tuition and fees	\$ 28,903	\$ 30,013
Auxiliary enterprises and other operating activities	48,223	57,186
Contributions and gifts	7,803	7,086
Federal appropriations	2,235	1,986
Federal, state and private grants and contracts	33,647	33,979
	<u>120,811</u>	<u>130,250</u>
Less allowance for doubtful accounts	12,252	12,650
Net accounts receivable	<u>\$ 108,559</u>	<u>\$ 117,600</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 4: Inventories

Inventories consisted of the following at June 30:

	2019	2018
Bookstore	\$ 3,503	\$ 3,882
Livestock - College of Agriculture	2,207	2,495
Fire protection publications	1,931	1,739
Food services	321	298
Physical plant	510	446
Other	859	776
	\$ 9,331	\$ 9,636

Note 5: Student Loans Receivable

Student loans made through the Federal Perkins Loan Program (the “Program”) comprise substantially all of the loans receivable at June 30, 2019 and 2018. Under this Program, the federal government provides funds for approximately 75 percent of the total contribution for student loans with the University providing the balance. Under certain conditions, such loans can be forgiven at annual rates of 10 percent to 30 percent of the original balance up to maximums of 50 percent to 100 percent of the original loan. The federal government reimburses the University to the extent of 10 percent of the amounts forgiven for loans originated prior to July 1, 1993, under the Program. No reimbursements are provided for loans originated after this date. The Perkins Loan Programs for the OSU Institute of Technology and the Center for Health Sciences were liquidated in fiscal year 2019 reducing the total liability. Amounts refundable to the federal government upon cessation of the Program of approximately \$12,303 and \$17,486 at June 30, 2019 and 2018, respectively, are reflected in the accompanying statements of net position as noncurrent liabilities.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The allowance for uncollectible loans only applies to University funded loans and the University portion of federal student loans, as the University is not obligated to fund the federal portion of uncollected student loans. The University has provided an allowance for uncollectible loans, which, in management’s opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2019 and 2018, the allowance for uncollectible loans was approximately \$109 and \$179, respectively.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 6: Capital Assets

Following are the changes in capital assets for the years ended June 30:

	June 30, 2018	2019			June 30, 2019
		Additions	Transfers	Retirement	
Capital assets not being depreciated					
Land	\$ 70,992	\$ 350	\$ -	\$ -	\$ 71,342
Capitalized collections	485	106	-	-	591
Livestock for educational purposes	4,089	83	-	-	4,172
Construction in progress	133,270	107,170	(120,029)	-	120,411
	<u>\$ 208,836</u>	<u>\$ 107,709</u>	<u>\$ (120,029)</u>	<u>\$ -</u>	<u>\$ 196,516</u>
Other capital assets					
Nonmajor infrastructure networks	\$ 141,108	\$ -	\$ 30,133	\$ -	\$ 171,241
Land improvements	71,918	-	5,234	-	77,152
Buildings	2,002,972	10,103	84,499	-	2,097,574
Leasehold improvements	568	-	-	-	568
Furniture, fixtures and equipment	245,308	20,614	163	(12,037)	254,048
Library materials	71,970	8,871	-	(5,754)	75,087
Intangible assets	9,411	1,571	-	(1,382)	9,600
Total other capital assets	<u>2,543,255</u>	<u>41,159</u>	<u>120,029</u>	<u>(19,173)</u>	<u>2,685,270</u>
Less accumulated depreciation					
Nonmajor infrastructure networks	(64,802)	(6,313)	-	-	(71,115)
Land improvements	(41,288)	(3,954)	-	-	(45,242)
Buildings	(630,342)	(46,338)	-	-	(676,680)
Leasehold improvements	(70)	(76)	-	-	(146)
Furniture, fixtures and equipment	(184,243)	(14,892)	-	9,744	(189,391)
Library materials	(31,910)	(7,772)	-	5,553	(34,129)
Intangible assets	(7,772)	(1,319)	-	1,106	(7,985)
Total accumulated depreciation	<u>(960,427)</u>	<u>(80,664)</u>	<u>-</u>	<u>16,403</u>	<u>(1,024,688)</u>
Other capital assets, net	<u>\$ 1,582,828</u>	<u>\$ (39,505)</u>	<u>\$ 120,029</u>	<u>\$ (2,770)</u>	<u>\$ 1,660,582</u>
Capital assets summary					
Capital assets not being depreciated	\$ 208,836	\$ 107,709	\$ (120,029)	\$ -	\$ 196,516
Other capital assets, at cost	2,543,255	41,159	120,029	(19,173)	2,685,270
Total cost of capital assets	2,752,091	148,868	-	(19,173)	2,881,786
Less accumulated depreciation	(960,427)	(80,664)	-	16,403	(1,024,688)
Capital assets, net	<u>\$ 1,791,664</u>	<u>\$ 68,204</u>	<u>\$ -</u>	<u>\$ (2,770)</u>	<u>\$ 1,857,098</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	2018				June 30, 2018
	June 30, 2017	Additions	Transfers	Retirement	
Capital assets not being depreciated					
Land	\$ 72,288	\$ -	\$ -	\$ (1,296)	\$ 70,992
Capitalized collections	485	-	-	-	485
Livestock for educational purposes	3,944	664	-	(519)	4,089
Construction in progress	216,131	101,836	(184,697)	-	133,270
	<u>\$ 292,848</u>	<u>\$ 102,500</u>	<u>\$ (184,697)</u>	<u>\$ (1,815)</u>	<u>\$ 208,836</u>
Other capital assets					
Nonmajor infrastructure networks	\$ 134,516	\$ -	\$ 6,592	\$ -	\$ 141,108
Land improvements	69,424	25	4,198	(1,729)	71,918
Buildings	1,841,174	-	173,578	(11,780)	2,002,972
Leasehold improvements	239	-	329	-	568
Furniture, fixtures and equipment	242,874	15,978	(51)	(13,493)	245,308
Library materials	158,546	8,304	-	(94,880)	71,970
Intangible assets	9,732	1,690	51	(2,062)	9,411
	<u>2,456,505</u>	<u>25,997</u>	<u>184,697</u>	<u>(123,944)</u>	<u>2,543,255</u>
Total other capital assets					
Less accumulated depreciation					
Nonmajor infrastructure networks	(58,801)	(6,001)	-	-	(64,802)
Land improvements	(38,619)	(3,579)	-	910	(41,288)
Buildings	(595,470)	(42,751)	-	7,879	(630,342)
Leasehold improvements	(50)	(20)	-	-	(70)
Furniture, fixtures and equipment	(181,950)	(14,136)	-	11,843	(184,243)
Library materials	(118,210)	(7,770)	-	94,070	(31,910)
Intangible assets	(7,804)	(1,717)	-	1,749	(7,772)
	<u>(1,000,904)</u>	<u>(75,974)</u>	<u>-</u>	<u>116,451</u>	<u>(960,427)</u>
Total accumulated depreciation					
Other capital assets, net	<u>\$ 1,455,601</u>	<u>\$ (49,977)</u>	<u>\$ 184,697</u>	<u>\$ (7,493)</u>	<u>\$ 1,582,828</u>
Capital assets summary					
Capital assets not being depreciated	\$ 292,848	\$ 102,500	\$ (184,697)	\$ (1,815)	\$ 208,836
Other capital assets, at cost	2,456,505	25,997	184,697	(123,944)	2,543,255
Total cost of capital assets	2,749,353	128,497	-	(125,759)	2,752,091
Less accumulated depreciation	(1,000,904)	(75,974)	-	116,451	(960,427)
Capital assets, net	<u>\$ 1,748,449</u>	<u>\$ 52,523</u>	<u>\$ -</u>	<u>\$ (9,308)</u>	<u>\$ 1,791,664</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 7: Unearned Revenue

Unearned revenue consists of the following at June 30:

	2019	2018
Prepaid tuition and fees	\$ 11,753	\$ 11,964
Prepaid athletic ticket sales	7,368	7,929
Other auxiliary enterprises	2,734	2,303
Grants and contracts	13,629	13,646
	<u>\$ 35,484</u>	<u>\$ 35,842</u>

Note 8: Long-Term Liabilities

Long-term liability activity was as follows for the years ended June 30:

	Balance June 30, 2018	2019		Balance June 30, 2019	Amounts Due Within One Year
		Additions	Reductions		
Bonds and Capital Lease Obligations					
Revenue bonds payable	\$ 412,845	\$ 75,545	\$ (13,360)	\$ 475,030	\$ 12,590
Revenue bonds premium payable	7,751	9,051	(346)	16,456	647
Capital lease obligations, including unexpended funds of \$33,713	466,886	12,866	(84,917)	394,835	17,991
Total bonds and capital leases	<u>887,482</u>	<u>97,462</u>	<u>(98,623)</u>	<u>886,321</u>	<u>31,228</u>
Other Liabilities					
Accrued compensated absences	29,751	16,972	(13,836)	32,887	13,836
Landfill closure and postclosure costs	2,937	-	-	2,937	-
Accounts payable for noncurrent assets	11,638	9,152	(11,638)	9,152	-
Federal loan program contribution payable	17,486	-	(5,183)	12,303	-
Pension liability	380,149	-	(14,509)	365,640	-
Other postemployment benefits	7,230	6,797	-	14,027	-
Asset retirement obligation	-	494	-	494	-
Student deposits	422	375	(117)	680	170
Unearned revenue	35,842	35,484	(35,842)	35,484	35,337
Accrued interest payable	6,887	7,546	(6,887)	7,546	-
Accrued workers' compensation claims	5,155	2,957	(2,457)	5,655	2,457
Total other liabilities	<u>497,497</u>	<u>79,777</u>	<u>(90,469)</u>	<u>486,805</u>	<u>51,800</u>
	<u>\$ 1,384,979</u>	<u>\$ 177,239</u>	<u>\$ (189,092)</u>	<u>\$ 1,373,126</u>	<u>\$ 83,028</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	2018			Balance June 30, 2018	Amounts Due Within One Year
	Balance June 30, 2017	Additions	Reductions		
Bonds and Capital Lease Obligations					
Revenue bonds payable	\$ 394,145	\$ 30,675	\$ (11,975)	\$ 412,845	\$ 13,360
Revenue bonds premium payable	8,097	-	(346)	7,751	346
Capital lease obligations, including unexpended funds of \$35,247	491,346	11,275	(35,735)	466,886	20,157
Total bonds and capital leases	<u>893,588</u>	<u>41,950</u>	<u>(48,056)</u>	<u>887,482</u>	<u>33,863</u>
Other Liabilities					
Accrued compensated absences	28,706	12,415	(11,370)	29,751	11,370
Landfill closure and postclosure costs	2,937	-	-	2,937	-
Accounts payable for noncurrent assets	24,005	11,638	(24,005)	11,638	-
Federal loan program contribution payable	17,486	-	-	17,486	-
Pension liability	480,151	-	(100,002)	380,149	-
Other postemployment benefits	-	7,230	-	7,230	-
Student deposits	1,204	52	(834)	422	117
Unearned revenue	36,545	35,842	(36,545)	35,842	35,690
Accrued interest payable	5,964	6,887	(5,964)	6,887	-
Accrued workers' compensation claims	5,603	1,494	(1,942)	5,155	1,942
Total other liabilities	<u>602,601</u>	<u>75,558</u>	<u>(180,662)</u>	<u>497,497</u>	<u>49,119</u>
	<u>\$ 1,496,189</u>	<u>\$ 117,508</u>	<u>\$ (228,718)</u>	<u>\$ 1,384,979</u>	<u>\$ 82,982</u>

Additional information regarding revenue bonds payable is included at *Note 9*. Additional information regarding capital lease obligations is included at *Note 10*.

Landfill Closure and Postclosure Costs: State laws and regulations require the University to place a final cover on its landfill site and to perform certain maintenance and monitoring functions, including evaluation of well water samples, at the site after closure. The landfill, containing radioactive and chemical waste, is no longer being used, but the University has not placed a final cover on it. Estimated closure and postclosure costs as of June 30, 2019 and 2018 are \$2,937. Actual cost may differ due to inflation, changes in technology or changes in regulations.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 9: Revenue Bonds

Revenue bonds payable consisted of the following at June 30:

	2019	2018
4.25% - 4.875% Student Union System Revenue Bonds of 2002 and 2004 issued in the original amount of \$4,135 and mature in varying annual amounts to July 1, 2023	\$ 825	\$ 965
4.05% - 4.75% Oklahoma State University - Okmulgee Student Fee Revenue Bonds, Series 2004, issued in the original amount of \$3,000 and mature in varying annual amounts to September 1, 2024	1,160	1,325
3.75% - 3.875% Utility System Revenue Bonds, Refunding Series 2006, issued in the original amount of \$14,000 and mature in varying annual amounts to July 1, 2018	-	1,360
3.0% - 5.0% General Revenue Bonds, Series 2009A, issued in the original amount of \$61,745 and partially refunded in June 2017, the remainder maturing July 2019	965	965
3.0% - 4.917% General Revenue Bonds, Series 2010A, issued in the original amount of \$39,120 and mature in varying annual amounts to August 1, 2039	32,220	32,865
3.25% - 5.01% General Revenue Bonds, Federally Taxable Series 2010B, issued in the original amount of \$13,265 and mature in varying annual amounts to August 1, 2023	5,415	6,350
Total forward	40,585	43,830

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	2019	2018
Total forward	\$ 40,585	\$ 43,830
2.5% - 5.0% General Revenue Bonds, Series 2010C, issued in the original amount of \$145,320 and mature in varying annual amounts to August 1, 2039	119,150	122,750
2.0% - 2.75% General Revenue Refunding Bonds, Series 2013A, issued in the original amount of \$17,785 and mature in varying annual amounts to July 1, 2032	13,230	14,035
2.0% - 4.5% General Revenue Refunding Bonds, Series 2013B, issued in the original amount of \$19,365 and mature in varying annual amounts to August 1, 2033	12,680	14,075
4.0% - 5.0% General Revenue Bonds, Series 2013C, issued in the original amount of \$80,230 and mature in varying annual amounts to August 1, 2043	73,840	75,690
1.15% - 4.076% General Revenue Bonds, Federally Taxable Series 2016A, issued in the original amount of \$60,300 and mature in varying annual amounts to August 1, 2045	57,565	58,940
3.00% - 5.00% General Revenue Refunding Bonds, Series 2017A, issued in the original amount of \$52,850 and mature in varying annual amounts to July 1, 2039	52,850	52,850
3.00% - 4.00% General Revenue Bonds, Series 2018A, issued in the original amount of \$16,065 and mature in varying annual amounts to August 1, 2047	15,580	16,065
2.15% - 4.35% General Revenue Bonds Federally Taxable, Series 2018B, issued in the original amount of \$14,610 and mature in varying annual amounts to August 1, 2047	14,005	14,610
3.00% - 5.00% General Revenue and Refunding Bonds, Series 2019A, issued in the original amount of \$62,990 and mature in varying annual amounts to August 1, 2048	62,990	-
2.55% - 4.13% General Revenue and Refunding Bonds, Federally Taxable Series 2019B, issued in the original amount of \$12,555 and mature in varying annual amounts to August 1, 2048	12,555	-
Total revenue bonds	<u>\$ 475,030</u>	<u>\$ 412,845</u>

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Principal and interest on these revenue bonds are collateralized by a pledge of revenues produced by the facilities constructed with the bond proceeds, student activity fees and facility fees, and/or a pledge of certain contributions made for the benefit of the University. In the case of the General Revenue Bonds, the principal and interest is secured by a pledge of the general revenues of the financing system created in fiscal year 2009. General revenues consist of all lawfully available funds excluding: (i) revenues appropriated by the Oklahoma Legislature from tax receipts; (ii) funds whose purpose has been restricted by the donors or grantors thereof to a purpose inconsistent with the payment of obligations; and (iii) funds pledged pursuant to separate bond resolutions to revenue bond issues issued and outstanding prior to the creation of the financing system. The financing system is currently comprised of the Oklahoma State University-Stillwater and Oklahoma State University-Tulsa campuses. Certain of these bonds payable are callable at the option of the Board of Regents. The General Revenue Bonds have varying maturity dates as noted, with the last payment date in August 2048.

The University is required to maintain certain renewal and replacement and debt service reserves aggregating \$292 in 2019 and 2018. The University's reserve balances exceeded these amounts at June 30, 2019 and 2018.

The University has secured insurance contracts with insurance companies to cover the reserve requirements in the debt agreements of the Oklahoma State University – Okmulgee Student Fee Revenue Bonds, Series 2004. There is no reserve requirement for the General Revenue Bond issues.

The General Revenue Bonds, Series 2018A in the par amount of \$16,065, and the General Revenue Bonds, Federally Taxable Series 2018B in the par amount of \$14,610 closed on May 31, 2018. Gross bond proceeds, including discounts and premium, totaled \$16,122 and \$14,610, respectively.

The General Revenue and Refunding Bonds, Series 2019A in the par amount of \$62,990, and the General Revenue and Refunding Bonds, Series 2019B in the par amount of \$12,555 closed on May 9, 2019. Gross bond proceeds, including discount and premium, totaled \$71,890 and \$12,525, respectively. These bond issues resulted in a premium of \$9,051 which is being amortized over the life of the bonds. A portion of the Series 2019 bond proceeds were used to advance refund Oklahoma Development Finance Authority leases. The University's advance refunding resulted in a net present value savings of \$10,367 and a cash flow savings of \$13,760.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Maturity Information

The scheduled maturities of the revenue bonds are as follows at June 30, 2019:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2020	\$ 12,590	\$ 18,611	\$ 31,201
2021	16,440	19,014	35,454
2022	17,020	18,434	35,454
2023	17,670	17,776	35,446
2024	18,365	17,076	35,441
2025 - 2029	95,595	73,830	169,425
2030 - 2034	107,885	52,444	160,329
2035 - 2039	112,480	29,080	141,560
2040 - 2044	57,905	9,247	67,152
2045 - 2049	19,080	1,444	20,524
	<u>\$ 475,030</u>	<u>\$ 256,956</u>	<u>\$ 731,986</u>

Defeased Revenue Bonds

In December 2004, the University defeased a portion of the Athletic Facilities Revenue Bonds, Series 1998, by placing funds in an irrevocable trust to provide future debt service payments of the defeased bonds. These bonds were escrowed to maturity (August 1, 2018) and the principal balance of the defeased 1998 bonds at June 30, 2019, was \$0.

Note 10: Lease Obligations

Equipment Leases

The University has acquired certain equipment under various lease-purchase contracts and other capital lease agreements. The cost of University assets held under capital leases totaled \$1,592 and \$1,592 as of June 30, 2019 and 2018, respectively. Accumulated amortization of leased equipment totaled \$699 and \$603 at June 30, 2019 and 2018, respectively.

Oklahoma Capital Improvement Authority Leases

The Oklahoma Capital Improvement Authority (OCIA) is authorized to issue bonds, notes or other obligations to finance construction of buildings or other facilities for the State of Oklahoma, its departments and agencies. OCIA may also issue refunding bonds to refinance its existing obligations. The OCIA issues bonds and the State Regents for Higher Education allocate amounts

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

to the University, who then enters into lease agreements with OCIA for projects being funded. The lease agreements provide for the University to make specified monthly payments, however during the years ended June 30, 2019 and 2018, OCIA made lease principal and interest payments totaling \$4,726 and \$9,157, respectively, on behalf of the University. These on-behalf payments have been recorded as restricted state appropriations, shown as on-behalf payments for OCIA capital leases, in the University's statements of revenues, expenses and changes in net position. The leases range from 5 - 25 years, and secure the OCIA bond debt and any future debt that might be issued to refund earlier bond issues. There were no undrawn allotments as of June 30, 2019 and 2018.

As OCIA restructures the bond obligations, the leases are also restructured which can result in a gain or loss on restructuring, which is recorded as deferred inflows of resources or deferred outflows of resources and amortized over the shorter of the remaining life of the old lease or the life of the new lease. As of June 30, 2019 and 2018, \$4,456 and \$4,775, respectively, were included in deferred inflows of resources. The balance outstanding for these leases, including premiums, was \$59,182 and \$59,820 as of June 30, 2019 and 2018, respectively.

Oklahoma Development Finance Authority Master Lease Program

Master Lease payable consisted of the following at June 30:

	<u>2019</u>	<u>2018</u>
4.00% - 5.75% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2008B, allocated to the University in the original amount of \$5,385 and mature in varying annual amounts to November 15, 2028. Refunded November 2018 with ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2018A	\$ -	\$ 1,337
0.75% - 4.25% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2010A, allocated to the University in the original amount of \$10,099 and mature in varying annual amounts to May 15, 2030	6,370	6,836
0.45% - 5.00% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2011C, allocated to the University in the original amount of \$11,651 and mature in varying annual amounts to May 15, 2031	8,118	8,646
2.00% - 4.375% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2013A, allocated to the University in the original amount of \$7,510 and mature in varying annual amounts to May 15, 2033	<u>5,851</u>	<u>6,169</u>
Total forward	20,339	22,988

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	<u>2019</u>	<u>2018</u>
Total forward	\$ 20,339	\$ 22,988
0.66% - 2.75% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2014D, allocated to the University in the original amount of \$2,730 and mature in varying annual amounts to November 15, 2021	980	1,373
1.05% - 2.85% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2016B, allocated to the University in the original amount of \$6,208 and mature in varying annual amounts to May 15, 2026	4,428	5,018
2.00% - 2.75% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2017A, allocated to the University in the original amount of \$2,150 and mature in varying annual amounts to November 15, 2026	1,687	1,895
1.50% - 4.00% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2017B, allocated to the University in the original amount of \$925 and mature in varying annual amounts to November 15, 2031	803	856
2.00% - 4.00% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2017C, allocated to the University in the original amount of \$933 and mature in varying annual amounts to May 15, 2027	769	850
4.00% ODFA Oklahoma State System of Higher Education Master Lease Revenue Bonds, Series 2018A, allocated to the University in the original amount of \$1,604 and mature in varying annual amounts to December 1, 2028	<u>1,499</u>	<u>-</u>
Total forward	30,505	32,980

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	2019	2018
Total forward	\$ 30,505	\$ 32,980
4.00% - 6.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2008A, allocated to the University in the original amount of \$15,340 and mature in varying annual amounts to November 15, 2038 - Refunded May 2019 with General Revenue and Refunding Bonds, Series 2019A and 2019B	-	10,373
2.00% - 5.125% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2009A, allocated to the University in the original amount of \$50,875 and mature in varying annual amounts to May 15, 2039 - Refunded May 2019 with General Revenue and Refunding Bonds, Series 2019A	-	42,151
2.00% - 4.75% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2009C, allocated to the University in the original amount of \$20,657 and mature in varying annual amounts to May 15, 2039 - Refunded May 2019 with General Revenue and Refunding Bonds, Series 2019A and ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2019A	-	13,447
0.45% - 3.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2010A, allocated to the University in the original amount of \$3,194 and mature in varying annual amounts to May 15, 2020	334	689
Total forward	30,839	99,640

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	<u>2019</u>	<u>2018</u>
Total forward	\$ 30,839	\$ 99,640
0.74% - 6.05% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2010B, allocated to the University in the original amount of \$9,150 and mature in varying annual amounts to May 15, 2030	5,087	5,603
0.45% - 5.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2011A, allocated to the University in the original amount of \$9,966 and mature in varying annual amounts to May 15, 2031	6,978	7,423
0.79% - 5.57% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2011C, allocated to the University in the original amount of \$2,023 and mature in varying annual amounts to May 15, 2031	1,390	1,478
0.40% - 3.85% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2011D, allocated to the University in the original amount of \$11,090 and mature in varying annual amounts to May 15, 2026	5,925	6,682
2.00% - 4.375% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2013A, allocated to the University in the original amount of \$5,055 and mature in varying annual amounts to May 15, 2033	3,912	4,131
2.00% - 5.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2014A, allocated to the University in the original amount of \$1,880 and mature in varying annual amounts to May 15, 2028	<u>1,296</u>	<u>1,413</u>
Total forward	55,427	126,370

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	2019	2018
Total forward	\$ 55,427	\$ 126,370
2.00% - 5.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2014E, allocated to the University in the original amount of \$45,882 and mature in varying annual amounts to May 15, 2044	41,582	42,541
2.00% - 5.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2014F, allocated to the University in the original amount of \$8,680 and mature in varying annual amounts to May 15, 2044	7,890	8,065
0.80% - 4.50% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2014G, allocated to the University in the original amount of \$3,205 and mature in varying annual amounts to May 15, 2044	2,894	2,964
2.00% - 5.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2015A, allocated to the University in the original amount of \$20,749 and mature in varying annual amounts to May 15, 2034	17,500	18,359
2.00% - 5.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2015B, allocated to the University in the original amount of \$42,145 and mature in varying annual amounts to May 15, 2045	37,990	39,103
0.54% - 4.87% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2015C, allocated to the University in the original amount of \$75,315 and mature in varying annual amounts to June 1, 2045	69,378	70,935
0.39% - 4.92% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2015E, allocated to the University in the original amount of \$7,870 and mature in varying annual amounts to May 15, 2045	7,340	7,511
0.50% - 4.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2016D, allocated to the University in the original amount of \$30,089 and mature in varying annual amounts to May 15, 2031	26,880	28,022
Total forward	266,881	343,870

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

	<u>2019</u>	<u>2018</u>
Total forward	\$ 266,881	\$ 343,870
0.07% - 3.875% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2016E, allocated to the University in the original amount of \$11,245 and mature in varying annual amounts to May 15, 2046	10,514	10,775
2.00% - 4.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2016G, allocated to the University in the original amount of \$2,684 and mature in varying annual amounts to November 15, 2021	1,335	1,867
1.00% - 4.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2017A, allocated to the University in the original amount of \$17,933 and mature in varying annual amounts to May 15, 2047	16,049	16,984
1.00% - 4.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2017B, allocated to the University in the original amount of \$13,075 and mature in varying annual amounts to May 15, 2047	12,026	12,547
2.00% - 4.00% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2017C, allocated to the University in the original amount of \$10,125 and mature in varying annual amounts to December 1, 2027	8,142	9,410
3.60% - 4.75% ODFA Oklahoma State System of Higher Education Master Real Property Lease Revenue Bonds, Series 2019A, allocated to the University in the original amount of \$8,738 and mature in varying annual amounts to June 1, 2039	<u>8,716</u>	<u>-</u>
	323,663	395,453
Premiums	<u>10,755</u>	<u>10,326</u>
Total	<u>\$ 334,418</u>	<u>\$ 405,779</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

In connection with the ODFA Master Lease Program, the University has recorded a receivable from ODFA, totaling \$5,861 and \$16,471 for the allotments not drawn down as of June 30, 2019 and 2018, respectively. A corresponding lease obligations payable to ODFA for the total amounts of the undrawn allotments has also been recorded in unexpended plant funds. All bond issuance costs were expensed.

Future minimum lease payments for all capital lease obligations as of June 30, 2019, are as follows:

Year Ending June 30	Equipment Leases	ODFA Leases	OCIA Leases	Interest	Total
2020	\$ 56	\$ 16,203	\$ 1,732	\$ 15,744	\$ 33,735
2021	62	16,138	1,784	15,195	33,179
2022	67	16,038	1,867	14,621	32,593
2023	73	15,600	4,228	14,011	33,912
2024	79	15,723	4,411	13,280	33,493
2025 - 2029	499	75,900	24,982	54,270	155,651
2030 - 2034	399	61,071	20,178	34,625	116,273
2035 - 2039	-	49,901	-	20,770	70,671
2040 - 2044	-	56,015	-	9,914	65,929
2045 - 2049	-	11,829	-	651	12,480
Totals	<u>\$ 1,235</u>	<u>\$ 334,418</u>	<u>\$ 59,182</u>	<u>\$ 193,081</u>	<u>\$ 587,916</u>

Note 11: Funds Held In Trust By Others

Beneficial Interest in State School Land Funds

The University has a beneficial interest in the “Section Thirteen Fund State Educational Institutions” and the “New College Fund” held in the care of the Commissioners of the Land Office as Trustees. The University has the right to receive annually 30 percent of the distributions of income produced by “Section Thirteen Fund State Educational Institutions” assets and 100 percent of the distribution of income produced by the University’s “New College Fund.” The University received \$7,913 and \$8,960 during the years ended June 30, 2019 and 2018, respectively, which is restricted to the acquisition of buildings, equipment or other capital items. Present state law prohibits the distribution of any corpus of these funds to the beneficiaries. The total trust fund for the University, held in trust by the Commissioners of the Land Office, is approximately \$153,719 and \$143,346 as of June 30, 2019 and 2018, respectively.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Oklahoma State Regents Endowment Trust Fund

The State has matched contributions received under the Endowed Chair Program. The State match amount, plus retained accumulated earnings, totaled approximately \$206,725 and \$173,952 at June 30, 2019 and 2018, respectively, and is invested by the Oklahoma State Regents on behalf of the University. The University is entitled to receive an annual distribution on these funds; however, since legal title of the State match amount is retained by the Oklahoma State Regents, such funds have not been reflected in the accompanying financial statements. With regard to private matching funds, approximately \$2,789 and \$2,338 from donor matching funds and \$433 and \$358 in institutional matching funds as of June 30, 2019 and 2018, respectively, are on deposit with the Oklahoma State Regents for Higher Education, with the remaining matching funds of approximately \$243,422 and \$241,049 as of June 30, 2019 and 2018, respectively, held by the Oklahoma State University Foundation.

Note 12: Retirement Plans

Beginning in 1935, eligible employees were guaranteed a 50 percent income replacement upon retirement at age 65 or 25 years of service. Upon retirement, an eligible retiree could receive supplemental lifetime income via the OSU Supplement Plan. However, with the establishment of the Teacher's Retirement System of Oklahoma (OTRS) in 1943 and establishment of OSU's Defined Contribution Plan in 1971, with TIAA-CREF as the provider, it was determined that no employees would become eligible for supplemental income after June 30, 1996. However, OSU does continue to have a limited number of retirees (or surviving spouses) receiving monthly income from this Plan.

The University has provided eligible employees the opportunity to participate in a defined contribution plan, the TIAA plan (formerly TIAA-CREF), and two defined benefit plans, the Teachers' Retirement System of Oklahoma (OTRS) and the Supplemental Retirement Plan. Effective June 30, 1996, the University terminated the Supplemental Retirement Plan such that no future retirees will be eligible to receive benefits under the plan.

The TIAA and the OTRS plans are integrated with the University's ongoing retirement program. Effective July 1, 1993, these eligibility requirements were modified; however, any employee eligible under the previous requirements was included in the modified plan pursuant to a grandfather provision. Eligible employees include all faculty, exempt and nonexempt continuous regular staff who are scheduled to work at least 1,560 hours annually. Employees hired after June 30, 2004, are not eligible for the integrated plan. The University's retirement program requires the University to contribute 11.5 percent of salary for employees hired on or after July 1, 1993, and for employees hired before July 1, 1993, the University pays the first \$1.5 of the OTRS cost in the fiscal year plus 10 percent of salary over \$7.8 up to \$48 and 11.5 percent on salary over \$48. These retirement contributions are first distributed to the OTRS on mandatory members and optional members who were grandfathered July 1, 1993, as determined by the calculation of OTRS contributions as defined below (see Contributions). Any remaining retirement contributions are distributed to the TIAA plan.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Effective July 1, 2004, eligible new hires must make a one-time irrevocable election. Eligible employees must choose either the Alternate Retirement Plan (ARP) or OTRS. For those electing OTRS, the University will contribute the required member and employer contributions. For those electing the ARP, the University contributes 11.5 percent of salary. All ARP contributions are forwarded to TIAA. Should the eligible new hire not make an election within 30 days of hire, he/she will be default enrolled in OTRS. Regardless of the election of the new hire, the University makes contributions retroactive to the date of hire. The ARP does have a 100 percent cliff vesting provision of two years. Effective July 1, 2018, eligible new hires who choose OTRS must make the required member contribution.

Teachers' Retirement System of Oklahoma (OTRS)

Plan Description

The University contributes to the OTRS, a cost-sharing multiple-employer defined benefit pension plan sponsored by the State of Oklahoma. The OTRS provides retirement, disability and death benefits to plan members and beneficiaries. The benefit provisions are established and may be amended by the legislature of the State. Title 70 of the Oklahoma Statutes, Sections 17-101 through 17-116.9, as amended, assigns the authority for management and operation of the OTRS to the Board of Trustees of the OTRS. The OTRS issues a publicly available financial report that includes financial statements and supplementary information for the OTRS. That report may be obtained by writing to Oklahoma Teachers Retirement System, P.O. Box 53524, Oklahoma City, Oklahoma 73152-3524 or by calling (877) 738-6365 (toll free).

Benefits Provided

OTRS provides defined retirement benefits based on members' final compensation, age and term of service. In addition, the retirement program provides for benefits upon disability and to survivors upon the death of eligible members. Title 70 O.S. Sec. 17-105 defines all retirement benefits. The authority to establish and amend benefit provisions rests with the State Legislature.

Benefit provisions include:

- Members that joined OTRS prior to November 1, 2017, become 100 percent vested in retirement benefits earned to date after five years of credited Oklahoma service. Members who joined OTRS after October 31, 2017, become 100 percent vested in retirement benefits earned to date after seven years of credited Oklahoma service. Members who joined OTRS on June 30, 1992, or prior are eligible to retire at maximum benefits when age and years of creditable service total 80. Members joining OTRS after June 30, 1992, are eligible for maximum benefits when their age and years of creditable service total 90. Members whose age and service do not equal the eligible limit may receive reduced benefits as early as age 55, and at age 62 receive unreduced benefits based on their years of service. For those joining OTRS after October 31, 2011, the reduced benefit provision applies as early as age 60 and at 65 receive unreduced benefits based on years of service. The maximum retirement benefit is equal to 2 percent of final compensation for each year of credited service.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

- Final compensation for members who joined OTRS prior to July 1, 1992, is defined as the average salary for the three highest years of compensation. Final compensation for members joining OTRS after June 30, 1992, is defined as the average of the highest five consecutive years of annual compensation in which contributions have been made. The final average compensation is limited for service credit accumulated prior to July 1, 1995, to \$40 or \$25, depending on the member's election. Monthly benefits are 1/12 of this amount. Service credits accumulated after June 30, 1995, are calculated based on each member's final average compensation, except for certain employees of the state's two comprehensive universities: University of Oklahoma and Oklahoma State University.
- Upon the death of a member who has not yet retired, the designated beneficiary shall receive the member's total contributions plus 100 percent of interest earned through the end of the fiscal year, with interest rates varying based on time of service. A surviving spouse of a qualified member may elect to receive, in lieu of the aforementioned benefits, the retirement benefit the member was entitled to at the time of death as provided under the Joint Survivor Benefit Option.
- Upon the death of a retired member, OTRS will pay \$5 to the designated beneficiary, in addition to the benefits provided for the retirement option selected by the member.
- A member is eligible for disability benefits after ten years of credited Oklahoma service. The disability benefit is equal to 2 percent of final average compensation for the applicable years of credited service.
- Upon separation from OTRS, members' contributions are refundable with interest based on certain restrictions in the plan, or by the IRC.
- Members may elect to make additional contributions to a tax-sheltered annuity program up to the exclusion allowance provided under the IRC under Code Section 403(b).

Contributions

Employees of the University, as OTRS members, are required to contribute to the plan at a rate established by the legislature of the State. For the years ended June 30, 2019 and 2018, the contribution rate for the system members of 7 percent is applied to their total compensation. The University made the majority of the system member's required contributions on behalf of its employees in 2019, 2018 and 2017.

For the years ended June 30, 2019, 2018 and 2017, the local employer contribution rate due from the University was 8.55 percent.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

In addition, the University is required to contribute 2.5 percent for some employees who elect not to participate in OTRS due to the one-time irrevocable election provision which became effective July 1, 2004. The University's total contributions for employer contributions and fees for the years ended June 30, 2019, 2018 and 2017, were \$23,287, \$24,581 and \$24,797, respectively.

The University's contributions for OTRS members for the years ended June 30, 2019, 2018 and 2017, were \$18,397, \$18,699 and \$18,393, respectively, these amounts being the majority of the required contributions for OTRS members for each year.

In addition for the years ended June 30, 2019 and 2018, the State of Oklahoma contributed on-behalf of the University \$21,698 and \$20,906, respectively. The University recognized these contributions in the University's Statement of Revenues, Expenses and Changes in Net Position as both revenues and compensation and employee benefit expense. These on-behalf payments do not meet the definition of a special funding situation.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OTRS

At June 30, 2019 and 2018, the University reported a liability of \$360,499 and \$374,579, respectively, for its proportionate share of the OTRS's net pension liability. The net pension liability was measured as of June 30, 2018 and 2017, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates.

The University's proportion of the net pension liability was based on its proportionate share based on the University's actual contributions to the plan relative to the actual contributions of the plan from all participating employers. An additional adjustment is made to this allocation based on three entity's, short-term obligation to pay a 2.5 percent funding surcharge associated with the Alternate Retirement Plan. Based upon this information, the University's proportion was 5.92 percent, 5.58 percent and 5.57 percent for the years ended June 30, 2019, 2018 and 2017, respectively.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

For the years ended June 30, 2019 and 2018, the University recognized pension expense in accordance with GASB Statement No. 68, *Accounting and Reporting for Pensions – an amendment of GASB Statement No. 27* of \$40,846 and \$43,184, respectively, for the employer share of the pension liability. This expense also includes the \$21,698 and \$20,906, for 2019 and 2018, respectively, on behalf of payments by the State of Oklahoma. At June 30, 2019 and 2018, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 24,743
Changes of assumptions	33,556	18,333
Net difference between projected and actual earning on pension plan investments	-	6,222
Changes in proportion and differences between the University's contributions and the University proportionate share of contributions	40,284	-
University's contributions subsequent to the measurement date	<u>20,254</u>	<u>-</u>
Total	<u>\$ 94,094</u>	<u>\$ 49,298</u>
	2018	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 25,240
Changes of assumptions	43,872	22,099
Net difference between projected and actual earning on pension plan investments	5,255	-
Changes in proportion and differences between the University's contributions and the University proportionate share of contributions	30,990	-
University's contributions subsequent to the measurement date	<u>21,557</u>	<u>-</u>
Total	<u>\$ 101,674</u>	<u>\$ 47,339</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

As of June 30, 2019 and 2018, the University reported \$20,254 and \$21,557, as deferred outflows of resources related to pensions resulting from University contributions subsequent to the measurement date, that will be recognized as a reduction of the net pension liability in the years ending June 30, 2020 and 2019, respectively. Other amounts reported as deferred outflows of resources and deferred inflows of resources at June 30, 2019, related to the OTRS pension plan will be recognized in pension expense as follows:

Year Ending June 30,		
2020	\$	23,734
2021		16,047
2022		(10,152)
2023		(6,246)
2024		1,159
	\$	24,542

Actuarial Assumptions

The total pension liability in the June 30, 2018 and 2017, actuarial valuations were determined using the following actuarial assumptions:

	2019	2018
Valuation date	June 30, 2018	June 30, 2017
Actuarial cost method	Entry age actuarial cost method	
Amortization method	Level percentage of payroll, open	
Remaining amortization period	5 years	
Asset valuation method	5 year market value	
Discount rate	7.50%	7.50%
Investment rate of return	7.50%	7.50%
Inflation rate	2.50%	2.50%
Salary increase rate	3.25%	3.25%
Payroll growth rate	2.75%	2.75%
Retirement age	Experience-based tables of rates based on age, service and gender	
Mortality tables	Various based upon age and gender	

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and best estimates of arithmetic expected real rates of return for each major asset class as of June 30, 2018 and 2017, are summarized in the following tables:

Asset Class	2018	
	Target Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	38.5%	7.5%
International Equity	19.0%	8.5%
Fixed Income	23.5%	2.5%
Real Estate**	9.0%	4.5%
Alternative Assets	10.0%	6.1%
	<u>100.0%</u>	

**The Real Estate total expected return is a combination of U.S. Direct Real Estate (unlevered) and U.S. Value added Real Estate (unlevered)

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Asset Class	2017	
	Target Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	38.5%	7.5%
International Equity	19.0%	8.5%
Fixed Income	23.5%	2.5%
Real Estate**	9.0%	4.5%
Alternative Assets	10.0%	6.1%
	<u>100.0%</u>	

**The Real Estate total expected return is a combination of U.S. Direct Real Estate (unlevered) and U.S. Value added Real Estate (unlevered)

Discount Rate

The discount rate used to measure the total pension liability was 7.5 percent for the years ended June 30, 2019 and 2018. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 5 percent of sales, use and individual income taxes, as established by statute. Based on these assumptions, OTRS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on the pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following tables present the net pension liability of the University, prior to the separate ARP allocation, calculated using the discount rate of 7.5 percent, as well as what the University's net pension liability would be if OTRS calculated the total pension liability using a discount rate that is 1-percentage point lower (6.5 percent) or 1-percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	2019 Current Discount Rate (7.50%)	1% Increase (8.50%)
University's proportionate share of the net pension liability	\$ 509,581	\$ 360,499	\$ 231,781

	1% Decrease (6.50%)	2018 Current Discount Rate (7.50%)	1% Increase (8.50%)
University's proportionate share of the net pension liability	\$ 527,017	\$ 374,579	\$ 253,462

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued OTRS' financial report.

Payable to the Pension Plan

The University reported a payable of \$2,107 and \$2,158 for the outstanding amount of contributions to the pension plan required for the years ended June 30, 2019 and 2018, respectively.

Defined Contribution Plan

On May 8, 1971, the University approved a contract providing for a funded plan for staff retirement, the TIAA plan. The TIAA plan, which is a defined contribution plan qualified under Internal Revenue Code Section 401(a), provides an annuity in the name of the employee based upon contributions made by the University. All contributions to the TIAA are fully vested immediately.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

The University's total payroll for the years ended June 30, 2019, 2018 and 2017, was approximately \$475,644, \$458,549 and \$481,074, respectively. The University's contributions to the TIAA were calculated using the base salary amount of approximately \$268,170, \$258,023 and \$261,475 in 2019, 2018 and 2017, respectively. The University funded participant ARP and integrated plan contributions to the TIAA of approximately \$22,161, \$20,631 and \$20,352 in 2019, 2018 and 2017, respectively, which represents approximately 7 percent, 7 percent and 7 percent of covered payroll, respectively.

Employees may voluntarily contribute, on a pretax basis, to the 403(b) Supplemental Tax Deferred Annuity Program and/or the 457(b) Deferred Compensation Plan, but such contributions are not considered part of the University's retirement program.

As of June 30, 2019, 2018 and 2017, the TIAA held no related party investments of the University.

Oklahoma Law Enforcement Retirement System (OLERS)

Plan Description

The Oklahoma Law Enforcement Retirement System (OLERS) is administrator of the Oklahoma Law Enforcement Retirement Plan, a cost-sharing defined benefit pension plan established by Oklahoma statutes. OLERS is a component unit of the State of Oklahoma (the "State") and is part of the State's reporting entity. Currently, agencies and/or departments who are members of OLERS are the Oklahoma Highway Patrol and Capitol Patrol of the Department of Public Safety (DPS), the Oklahoma State Bureau of Investigation, the Oklahoma State Bureau of Narcotics and Dangerous Drugs Control, the Alcoholic Beverage Law Enforcement Commission, certain members of the DPS Communications Division, DPS Waterways Lake Patrol Division, park rangers, park managers and park supervisors of the Oklahoma Tourism and Recreation Department, inspectors of the Oklahoma State Board of Pharmacy and Oklahoma University and Oklahoma State University campus police officers.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OLERS

At June 30, 2019 and 2018, the University reported a liability of \$3,753 and \$3,836, respectively, for its proportionate share of the OLERS's net pension liability. The net pension liability was measured as of June 30, 2018 and 2017, respectively, and the total pension liability used to calculate the net pension liability which was determined by an actuarial valuation as of those dates.

The University's proportion of the net pension liability was based on its proportionate share based on the University's actual contributions to the plan relative to the actual contributions of the plan from all participating employers. Based upon this information, the University's proportion was 3.50 percent, 2.95 percent and 2.56 percent for the years ended June 30, 2019, 2018 and 2017, respectively.

There were no changes of benefit terms that affected measurement of the total pension liability during the measurement period.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

For the years ended June 30, 2019 and 2018, the University recognized pension expense of \$1,239 and \$1,162, respectively. At June 30, 2019 and 2018, the University reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2019	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 620	\$ 267
Changes of assumptions	25	-
Net difference between projected and actual earning on pension plan investments	257	-
Changes in proportion and differences between the University's contributions and the University proportionate share of contributions	480	89
University's contributions subsequent to the measurement date	294	-
Total	\$ 1,676	\$ 356
	2018	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 823	\$ 142
Changes of assumptions	27	-
Net difference between projected and actual earning on pension plan investments	531	-
Changes in proportion and differences between the University's contributions and the University proportionate share of contributions	105	142
University's contributions subsequent to the measurement date	297	-
Total	\$ 1,783	\$ 284

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Supplemental Retirement Plan

Plan Description

The University sponsors the Supplemental Retirement Plan (the “Plan”), a single-employer public employee retirement system, which was approved in 1971 and terminated as of June 30, 1996. Individuals employed by the University on or after July 1, 1980, when the TIAA-CREF annuity contribution became fully funded, were ineligible for participation in the Plan. Benefits vested upon retirement. The Plan guaranteed eligible employees with 25 years of service, provided they continuously participated in TIAA/CREF and the OTRS, a level of annual retirement benefit if Social Security, the OTRS and the TIAA-CREF, when applicable, do not equal one-half of the average of the highest three years’ earnings. Authority to establish and amend benefit provisions rests with the Board of Regents. The Plan does not issue a stand-alone financial report.

Funding Policy

Contribution requirements of the University are established and may be amended by the Board of Regents. All contributions are made by the University. Benefits are funded under a “pay as you go” funding method; however, expenses are recorded as benefits accumulate.

Other Postemployment Benefits

Life Insurance

Plan Description

The University pays life insurance premiums for individuals who meet the specified criteria to be considered a retiree as of the last day of continuous regular employment. Eligible retirees must (a) be at least 62 years of age and have at least 10 continuous regular years of service, (b) have worked for the University for at least 25 years in a continuous regular appointment, regardless of age or (c) meet the OTRS guidelines. In addition, the individual must also have been enrolled in the University’s life insurance program prior to retirement. Each retiree is eligible to receive \$6 of life insurance coverage at an annual cost to the University of \$.00029 per \$1 of coverage. As of June 30, 2019 and 2018, there were approximately 5,900 active employees and 1,900 retirees. Authority to establish and amend benefit provisions rests with the Board of Regents.

Funding Policy

Contribution requirements of the University are established and may be amended by the Board of Regents. All contributions are made by the University. Benefits are funded under a “pay as you go” funding method and there are no plan assets; however, expenses are recorded as benefits accumulate.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Health Care Implicit Rate Subsidy

Plan Description

The University allows retirees to remain in the University's health care plan, although the retiree is required to pay 100 percent of the premium. By allowing retirees to be included in the same pool as active employees, this gives retirees a benefit of a lower premium cost than if the retiree obtained health insurance on his or her own, which is referred to as the implicit rate subsidy. As of June 30, 2019, there were approximately 5,900 active employees and 200 retirees in the health care plan.

Liabilities, Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits

At June 30, 2019 and 2018, the University reported a combined liability of \$14,027 and \$7,230, respectively, for the life insurance and health care implicit rate subsidy. The liability at June 30, 2019, represents \$7,219 for active employees and \$6,808 for retirees. The liability at June 30, 2018, represents \$3,780 for active employees and \$3,450 for retirees.

For the years ended June 30, 2019 and 2018, the University recognized OPEB expense of \$1,406 and \$(1,012), respectively. The University reported deferred outflows of resources related to other postemployment benefits from the following sources for the year ended June 30, 2019, as noted below. There were no deferred outflows or inflows reported for the year ended June 30, 2018.

	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,751
Changes of assumptions	2,598
Total	<u>\$ 6,349</u>

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

The balance as of June 30, 2019, of the deferred outflows of resources will be recognized in the OPEB expense in the future fiscal years as noted below.

Years ending June 30:		
2020	\$	794
2021		794
2022		794
2023		793
2024		793
Thereafter		2,381
	\$	6,349

Actuarial Assumptions

The other postemployment liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

Valuation date	June 30, 2019
Actuarial cost method	Entry Age Normal
Discount rate	3.51%
Inflation rate	3.25%
Salary increase rate	3.25%
Retirement age	Experience-based tables of rates based on age, service and gender
Mortality tables	RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2018

Changes in the Other Postemployment Liability

Total OPEB liability, June 30, 2018		\$	7,230
Changes for the year			
Service cost			337
Interest			275
Changes in assumptions			2,923
Differences between expected and actual experience			4,220
Benefits payments			(958)
Net change in total OPEB liability			6,797
Total OPEB liability, June 30, 2019		\$	14,027

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Sensitivity of the Other Postemployment Liability to Changes in the Discount Rate

The following table presents the net other postemployment liability as of June 30, 2019 calculated using the current discount rate of 3.51 percent and what it would be using a 1 percent higher (4.51 percent) and 1 percent lower (2.51 percent) discount rate.

	1% Decrease (2.51%)	Current Discount Rate (3.51%)	1% Increase (4.51%)
University's proportionate share of the net other postemployment liability	\$ 15,819	\$ 14,027	\$ 12,554

OTRS/Health Care Plan

Plan Description

At retirement, if an employee is enrolled in the OTRS plan and is participating in the University's health care plan, the retiree may elect to continue health insurance coverage in the University's health care plan. OTRS will pay the first one hundred dollars to one hundred and five dollars of monthly premiums for each participating retiree (not dependents). The actual amount paid by OTRS is determined by total service and average salary at retirement.

As of June 30, 2019 and 2018, the University recorded an asset for other postemployment benefits of \$3,827 and \$2,490 for its proportionate share of the OTRS's OPEB, deferred outflows of \$172 and \$364 and deferred inflows of \$2,675 and \$2,034, respectively. These balances were measured as of June 30, 2019 and 2018, and were determined by an actuarial valuation.

Actuarial Assumptions

The other postemployment benefit at June 30, 2019 and 2018, was determined using the following actuarial assumptions:

	June 30, 2018	June 30, 2017
Actuarial cost method		Entry Age Normal
Discount rate		7.50%
Inflation rate		2.50%
Salary increase rate		3.25%
Investment rate of return		7.50%
Retirement age		Experience-based tables of rates based on age, service and gender
Mortality tables		Various based upon age and gender

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Sensitivity of the Other Postemployment Benefit to Changes in the Discount Rate

The following table presents the other postemployment benefit as of June 30, 2019, calculated using the current discount rate of 7.50 percent and what it would be using a 1 percent higher (8.50 percent) and 1 percent lower (6.50 percent) discount rate.

	2019		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
University's proportionate share of the net other postemployment benefit	\$ 1,344	\$ 3,827	\$ 5,949
	2018		
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
University's proportionate share of the net other postemployment benefit	\$ 104	\$ 2,490	\$ 4,530

Note 13: Risk Management

Due to the diverse risk exposure of the University and its constituent agencies, the insurance portfolio contains a comprehensive variety of coverage. Oklahoma Statutes require participation of all State agencies in basic tort, educator's legal liability, property and casualty programs and fidelity bonding provided by the Risk Management Division of the Office of Management and Enterprise Services (the "SRMD"). In addition to these basic policies, the University's Department of Risk and Property Management establishes enterprise risk management guidelines for risk assessment, risk avoidance, risk acceptance and risk transfer.

Oklahoma State University and individual employees are provided sovereign immunity when performing official business within the scope of their employment under the Oklahoma Governmental Tort Claims Act. For risks not protected by sovereign immunity, it is the internal policy of the University's Risk and Property Management department to accept initial risk in the form of retention or deductibles only to the extent that funds are available from the University's general operations or a funded reserve to maintain this risk.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Beyond acceptable retention levels, risk transfer is practiced by purchasing conventional insurance coverage through an insurance broker or through the SRMD. These coverages are outlined as follows:

- The buildings and contents are insured for replacement value. Each loss incident is subject to a \$100 deductible.
- Out-of-state and out-of-country comprehensive general liability, educator's legal liability including employment practices, auto liability, aircraft liability, watercraft liability, leased vehicles, equipment and fidelity bonds are acquired by the University from the SRMD. To complement coverage provided by State Statute and to meet specific coverage requirements for special grants and/or contracts, additional coverage is purchased based on specific departmental and institutional needs and risks, but the related risks are not considered material to the University as a whole. Claim settlements have not exceeded insurance coverage in each of the past three fiscal years.

Self-Funded Programs

The University's life insurance program was self-funded through December 31, 2003. Effective January 1, 2004, life waivers for disabled employees and their dependents were all that remained in the self-funded plan. Reserves were established at the onset of disability to pay the claims. In 2009, the University reached an agreement to apportion the remaining reserve between the University and the former TPA, American Fidelity Assurance. American Fidelity Assurance assumed all liability for all runoff claims. Effective January 1, 2004, the University's life coverage is handled through an insured plan.

Through June 30, 1999, the University's health care programs were also self-funded. Effective July 1, 1999, the University terminated its self-insurance program, and participated in the State self-insurance program through December 31, 2007. Effective January 1, 2008, the University began participation in an insured program with BlueCross BlueShield of Oklahoma as the provider. The University believes that there is no exposure to pay run-off claims for the previous self-insured program at June 30, 2019. Beginning January 1, 2015, the University's health care program again became self-funded. BlueCross BlueShield is the third-party administrator. The University has employed Lockton Company as a consultant to assist with premium setting, development of plan features, reserve funding and use of third-party stop loss coverage insurance. At June 30, 2019 and 2018, respectively, the University had recorded a liability of approximately \$3,661 and \$3,500, respectively, for claims incurred but not yet paid and is included in accounts payable in the statements of net position.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

The University's workers' compensation program is self-funded and is administered by a third party. The University maintains a cash deposit with the administrator and reimburses the administrator for claims paid and administrative expenses on a monthly basis. Benefits provided are prescribed by State law and include lump-sum payments for rated disabilities, in addition to medical expenses and a portion of salary loss, resulting from a job-related injury or illness. The University records a liability for workers' compensation in its financial statements based on annual actuarial valuations. As of June 30, 2019 and 2018, the accrued workers' compensation liability totaled \$5,655 and \$5,155, respectively, computed utilizing a discount rate of 2 percent for each year.

The University's unemployment compensation insurance program is also self-funded. Unemployment benefits that separated employees receive are determined by Oklahoma Statutes and are administered by the Oklahoma Employment Security Commission (OESC). As a reimbursing employer, the University is billed quarterly by the OESC for benefits paid to former employees. The Board of Regents requires that the University maintain a minimum of \$700 in reserve to cover claims. This minimum cash balance is considered each year during the rate-setting process.

Note 14: Related Party Transactions

A summary of related party transactions during the years ended June 30, 2019 and 2018, including a description of the relationship and operations are as follows:

Oklahoma State University Foundation

Nature of Relationship: OSU Foundation is a not-for-profit corporation formed to promote and foster the educational, benevolent and scientific purposes of the University, and to create a fund to be used for any program, project or enterprise undertaken in the interest of the University, and to promote and foster educational and cultural interests in the State and the United States.

OSU Foundation is governed by an independent Board of Trustees who maintain no position at the University. Although the University does not control the timing or amount of receipts from OSU Foundation, the majority of resources, or income thereon, that OSU Foundation holds and invests are restricted to the activities of the University by the donors. Because these restricted resources held by OSU Foundation can only be used by, or for the benefit of, the University, OSU Foundation is considered a component unit of the University as defined by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Unit*, and is separately presented.

Description of Operations: OSU Foundation acts largely as a fund raising organization: soliciting, receiving, managing and disbursing contributions on behalf of the University based on terms of a service agreement. Most of the contributions received are designated by the donors to be used for specific purposes or by specific departments. In these instances, OSU Foundation serves essentially as a conduit. Contributions that are not designated are used where the need is considered greatest, as determined by OSU Foundation.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Related party transactions and funds held by OSU Foundation on behalf of the University are as follows as of and for the years ended June 30:

	2019	2018
Dollar value of transactions for the year ended June 30		
Funds disbursed to or on behalf of the University	\$ 146,329	\$ 93,072
Funds collected from the University	2,765	2,990
Nonmonetary goods distributed to the University	5,896	1,849
Total net assets held on behalf of or for the benefit of the University at June 30	1,049,318	1,075,044
Related party receivables and payables at June 30		
Due to the University	4,773	1,177
Due from the University	8,323	10,051

Cowboy Athletics, Inc. (CAI)

Nature of Relationship: CAI is a not-for-profit Oklahoma corporation organized to support the University and other educational programs associated with the University.

CAI is governed by a seven-member Board of Directors, three of whom serve by virtue of their association with the University. The remaining four members are elected by the members. Although the University does not control the timing or amount of receipts from CAI, the majority of resources or income thereon that CAI holds and invests is restricted to the activities of the University. CAI is considered immaterial to the operations of the University and therefore, is not separately presented as a component unit.

CAI also operates a golf course (Karsten Creek) and related facilities in Stillwater, Oklahoma. The golf course is primarily utilized as a teaching and practice facility by the University for the men's and women's golf teams. Use of the course is also open to golf course members and others based on established membership and usage fee schedules.

Description of Operations: CAI revenues consist primarily of contributions from the private sector, including individuals and corporations, green fees, pro shop sales, food and beverage sales and membership fees. Charitable gifts made for use by the University's Department of Intercollegiate Athletics are received, processed and administered by OSU Foundation. Such contributions may be transferred to CAI at which time CAI recognizes contribution revenue. Other contributions are recorded when received or when a donor has announced an intention to give, and CAI believes that collection is probable. Green fees are recognized when earned. Pro shop sales, and food and beverage sales, are recorded when a sale is made – essentially on the cash basis. Membership fees are assessed on a calendar year basis, are nonrefundable and are recognized in the year for which they apply. Funds are expended for any purpose consistent with promoting the primary objectives of CAI.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Related party transactions and funds held by CAI on behalf of the University as of and for the years ended June 30:

	2019	2018
Dollar value of transactions for the year ended June 30		
Funds disbursed to or on behalf of the University	\$ 500	\$ 313
Funds collected from the University	3,250	2,586
Nonmonetary goods distributed to the University	14,130	-
Related party receivables and payables at June 30		
Due to the University	16	16
Due from the University	114	104

In fiscal year 2019 CAI transferred the Equestrian Facility in the amount of \$718 and improvements to the Cowgirl Softball Stadium and Boone Pickens Stadium in the amounts of \$85 and \$8,737, respectively. There were gifts of equipment for the Boone Pickens Stadium in the amount of \$4,587. The acquisitions are reflected as capital from grants, gifts and affiliates of \$14,127 in the statement of revenues, expenses and changes in net position of the University for the year ended June 30, 2019. The remaining \$3 pertains to equipment gifts that were below the capitalization threshold.

OSU – University Multispectral Laboratories, L.L.C.

Nature of Relationship: OSU – University Multispectral Laboratories, L.L.C. (OSU-UML) is a nonprofit limited liability company founded for the purposes of research, development, testing, evaluation, validation and verification of sensors and other technologies in support of the global war on terrorism, homeland security and other related national security requirements for the benefit of the University.

OSU-UML is governed by a board of directors comprised primarily of management of the University. The University is the sole member of OSU-UML. OSU-UML is considered immaterial to the operations of the University and therefore, is not separately presented as a component unit.

Description of Operations: Prior to fiscal year 2019, OSU-UML received and administered funds from federal and state organizations and from private sources for the purpose of carrying out certain research programs of the University. Funds were expended for purposes consistent with promoting the research activities of OSU-UML. The operations of OSU-UML have significantly decreased with limited activity in fiscal year 2019. The process has begun for liquidating all accounts receivable and accounts payable and finalizing all federal contracts in preparation for the dissolution of this entity.

In fiscal year 2019 and 2018, OSURF made advances to OSU-UML in the amount of \$2,475 and \$462, respectively, for which an allowance for the total of the advances was also recorded.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Oklahoma State University Alumni Association

Nature of Relationship: Oklahoma State University Alumni Association (the “Association”) is a not-for-profit corporation formed to provide a corporate body through which alumni may unify their efforts to promote and encourage the growth and development of the University. The Association is considered immaterial to the operations of the University and therefore, is not separately presented as a component unit.

Description of Operations: The Association’s revenues consist primarily of dues, investment earnings, support from the University and revenue from Association sponsored activities. Funds are expended for any purpose consistent with promoting the primary objectives of the Association. Related party transactions and funds held by the Association on behalf of the University are as follows as of and for the years ended:

	2019	2018
Dollar value of transactions for the year ended June 30		
Funds disbursed to or on behalf of the University	\$ 549	\$ 399
Funds collected from the University	464	464

Note 15: Disclosures About Fair Value of Assets and Liabilities

The University categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets or liabilities.
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Recurring Measurements

The following tables present the fair value measurements of assets and liabilities recognized in the accompanying financial statements measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2019 and 2018:

Description	2019			Total
	Level 1	Level 2	Level 3	
Investments				
U.S. government securities	\$ -	\$ 14,965	\$ -	\$ 14,965
U.S. Treasury notes	-	62,700	-	62,700
Money market funds	19,746	-	-	19,746
State Regents Endowment Trust	-	665	-	665
Total investments	<u>\$ 19,746</u>	<u>\$ 78,330</u>	<u>\$ -</u>	<u>\$ 98,076</u>
Assets held in trust				
U.S. government securities	\$ -	\$ 482	\$ -	\$ 482
Money market funds	2	-	-	2
Total assets held in trust	<u>\$ 2</u>	<u>\$ 482</u>	<u>\$ -</u>	<u>\$ 484</u>

Description	2018			Total
	Level 1	Level 2	Level 3	
Investments				
U.S. government securities	\$ -	\$ 19,449	\$ -	\$ 19,449
U.S. Treasury notes	-	57,320	-	57,320
Money market funds	13,393	-	-	13,393
State Regents Endowment Trust	-	562	-	562
Total investments	<u>\$ 13,393</u>	<u>\$ 77,331</u>	<u>\$ -</u>	<u>\$ 90,724</u>
Assets held in trust				
U.S. government securities	\$ -	\$ 468	\$ -	\$ 468
Money market funds	2	-	-	2
Total assets held in trust	<u>\$ 2</u>	<u>\$ 468</u>	<u>\$ -</u>	<u>\$ 470</u>

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

U.S. government securities, U.S. Treasury notes, corporate bonds and notes and State Regents Endowment Trust funds are valued on the basis of evaluated prices provided by independent pricing services when such processes are believed to reflect the fair market value of such securities and are classified within Level 2 of the fair value hierarchy.

Money market funds are principally valued at the regular trading session closing price on the exchange or market in which such funds are principally traded, on the last business day of each period presented and are classified within Level 1 of the fair value hierarchy.

Equity interest in a closely held entity is accounted for as an equity method investment and is not included in the table above.

Note 16: Commitments, Contingent Liabilities and Uncertainties

The University had outstanding commitments under construction contracts of approximately \$17,460 and \$64,558 at June 30, 2019 and 2018, respectively.

The University is party to various lawsuits arising out of the normal conduct of its operations. In the opinion of University management, the ultimate resolution of these matters will not have a material adverse effect upon the University's financial position.

The University participates in certain federal grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Management believes disallowances, if any, will not be material.

Purdue Pharma reached a \$270 million settlement in fiscal year 2019 with the state of Oklahoma in an opioid settlement. An original payment of \$102.5 million was received by an independent foundation established by the Oklahoma Attorney General, with more to come in the future from owners of the company and Purdue Pharma. A board was created for the foundation consisting of some OSU members as well as appointments made by the Oklahoma Governor, House of Representatives, Senate and Attorney General. The funds will be made available based on grant proposals submitted for review and approval to fund a new center for research, education and treatment of addiction and pain at the Center for Health Sciences - Tulsa. The amount that will be received in the future is not yet known or estimable.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 17: Natural Classifications with Functional Classifications

The University's operating expenses by functional classification were as follows for the years ended June 30, 2019 and 2018:

Year Ended June 30, 2019									
Natural Classification									
Functional Classification	Compensation and Employee Benefits	Contractual Services	Supplies and Materials	Utilities	Communications	Other Operating Expenses	Scholarships and Fellowships	Depreciation Expense	Total
Instruction	\$ 227,161	\$ 42,309	\$ 6,135	\$ 34	\$ 1,032	\$ 4,876	\$ -	\$ -	\$ 281,547
Research	101,373	13,236	11,512	508	384	4,218	-	-	131,231
Public service	50,983	13,723	2,020	91	535	4,745	-	-	72,097
Academic support	56,074	13,358	3,205	8	564	11,069	-	-	84,278
Student services	28,776	2,864	745	-	616	1,194	-	-	34,195
Institutional support	24,887	3,673	2,755	-	373	5,398	-	-	37,086
Operation of plant	15,937	23,206	1,392	22,313	276	(1,922)	-	-	61,202
Scholarships	1,329	-	12	-	-	29	51,113	-	52,483
Auxiliary enterprises	109,858	114,014	23,886	10,307	1,490	39,976	-	-	299,531
Depreciation	-	-	-	-	-	-	-	80,664	80,664
Total expenses	\$ 616,378	\$ 226,383	\$ 51,662	\$ 33,261	\$ 5,270	\$ 69,583	\$ 51,113	\$ 80,664	\$ 1,134,314

Year Ended June 30, 2018									
Natural Classification									
Functional Classification	Compensation and Employee Benefits	Contractual Services	Supplies and Materials	Utilities	Communications	Other Operating Expenses	Scholarships and Fellowships	Depreciation Expense	Total
Instruction	\$ 224,751	\$ 37,931	\$ 5,839	\$ 57	\$ 1,033	\$ 15,262	\$ -	\$ -	\$ 284,873
Research	89,061	14,495	9,869	513	393	9,123	-	-	123,454
Public service	52,019	12,383	1,904	101	503	6,235	-	-	73,145
Academic support	54,053	11,216	3,321	1	617	20,158	-	-	89,366
Student services	27,647	2,430	559	1	619	1,653	-	-	32,909
Institutional support	18,253	3,289	237	-	400	5,138	-	-	27,317
Operation of plant	15,662	21,494	1,029	23,232	245	1,493	-	-	63,155
Scholarships	1,243	-	-	-	-	105	49,901	-	51,249
Auxiliary enterprises	104,684	116,885	25,994	10,378	1,543	31,201	-	-	290,685
Depreciation	-	-	-	-	-	-	-	75,974	75,974
Total expenses	\$ 587,373	\$ 220,123	\$ 48,752	\$ 34,283	\$ 5,353	\$ 90,368	\$ 49,901	\$ 75,974	\$ 1,112,127

Note 18: Subsequent Events

The University has evaluated events and transactions that occurred subsequent to June 30, 2019, through October 29, 2019, the date these financial statements were available to be issued, for potential recognition or disclosure in these financial statements.

**Notes to Financial Statements –
Oklahoma State University Foundation**

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands)

Organization

Oklahoma State University Foundation (the “Foundation”) is a not-for-profit corporation formed in 1961 to promote the educational, benevolent and scientific purposes of Oklahoma State University (the University or OSU). The Foundation, through the contributions it receives, provides funds for University projects and programs which cannot be funded by appropriations or grants from state and federal governments, or for which existing appropriations are inadequate.

Reporting Entity

The consolidated financial statements include the assets, liabilities, net assets, changes in net assets and cash flows of the Foundation and affiliates. The Foundation has approximately 5,600 active component funds, one affiliated organization and two single-member limited liability companies. The affiliated organization is the Foundation for Engineering at Oklahoma State University, Inc. (FEOSU), which was incorporated on October 10, 2008, and is included with the Foundation in the accompanying consolidated financial statements because the Foundation has an economic interest in the organization and controls the affiliated organization’s Board of Trustees. Further, distributions made by the affiliated organization exclusively benefit the charitable purposes of the Foundation. The Foundation is also the sole member of the Oklahoma State University Student Foundation, LLC and the OSU Foundation Real Estate, LLC and as such the accompanying consolidated financial statements include all assets, liabilities, revenues and expenses of the LLCs. All material interorganization transactions of the affiliated organization and the LLCs have been eliminated in consolidation. The Foundation, its affiliate and the LLCs are collectively referred to as the Foundation throughout these consolidated financial statements.

Operations

The Foundation acts primarily as a fundraising organization, soliciting, receiving, managing and disbursing contributions on behalf of the University. Distribution of amounts held in the funds of the Foundation is subject to the approval of the Foundation and the availability of monies. Accordingly, the accompanying consolidated financial statements generally reflect expenditures which have been submitted to and approved by the Foundation as of the financial reporting date.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Basis of Presentation

The Foundation follows the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The ASC is the single source of authoritative guidance for accounting principles generally accepted in the United States of America (U.S. GAAP) for nongovernmental entities. The Foundation's consolidated financial statements have been prepared on the accrual basis of accounting and to ensure the observance of limitations and restrictions placed on the use of available resources, the Foundation maintains its accounts in accordance with the principles and practices of fund accounting. All interfund activities have been eliminated in the accompanying consolidated financial statements.

Concentrations of Credit

The Foundation has certain concentrations of credit risk with financial institutions in the form of uninsured cash and time deposits. For purposes of evaluating credit risk, the stability of financial institutions conducting business with the Foundation is periodically reviewed and management believes that credit risks related to such balances are minimal.

The Foundation received contributions from two and five donors totaling approximately \$11,827,000 and \$18,158,000 in the years ended June 30, 2019 and 2018, respectively. These contributions represent approximately 12 percent and 18 percent of total contribution revenue in 2019 and 2018, respectively. Net contributions receivable totaling approximately \$59,179,000 and \$52,745,000 are due from nine and eight donors at June 30, 2019 and 2018, respectively. These receivables represent approximately 60 percent and 58 percent of total net contributions receivable at June 30, 2019 and 2018, respectively.

The Foundation has a closely held stock that represents approximately 10 percent of the total investment balance at June 30, 2019 and 2018.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Liquidity and Availability

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 6,032,477
Short-term investments and unrestricted liquid investments	147,986,926
Interest and other receivables	3,479,038
Notes receivables	875,000
Unendowed investments	69,576,517
Endowment spending-rate distributions	25,122,280
	<hr/>
	\$ 253,072,238

The Foundation's endowment funds consist of donor-restricted endowments and funds designated as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditure.

Consistent with the objectives of the Foundation's investment policy, cash and investments are managed such that funds are available as expenditures, liabilities and other obligations come due. As part of the Foundation's liquidity management plan, the Foundation invests cash in excess of expected short-term needs in short-term investments.

The Foundation receives management fees on funds held in the investment pool and a gift allocation on gifts received. For the fiscal year ending June 30, 2019, management fees and gift allocations were approximately \$9,851,000 and \$2,244,000, respectively. The management fees and gift allocation provide funds necessary to fulfill the Foundation's general expenditure obligation.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Investments

Investments consisted of the following at June 30:

	<u>2019</u>	<u>2018</u>
Marketable securities		
Fixed-income		
Cash and short-term funds	\$ 40,990,551	\$ 83,391,953
Global fixed-income mutual funds	99,715,038	68,869,151
U.S. fixed-income mutual funds	859,394	774,890
Equity:		
Long-only - domestic	45,387,877	54,891,933
Long-only - emerging markets	851,193	738,868
Long-only - global	1,816,002	1,925,462
Long-only - international	57,871,404	76,866,786
Real asset securities - public	2,682,625	16,062,045
Total marketable securities	<u>250,174,084</u>	<u>303,521,088</u>
Nonmarketable securities		
Equity		
Hedged equity - credit related	46,624,537	65,020,954
Hedged equity - fund of funds	-	818,183
Hedged equity - multistrategy funds	159,822	186,926
Hedged equity - long/short funds	105,092,165	101,893,948
Hedged equity - diversifiers	145,448,010	104,347,458
Hedged equity - event driven	35,822,252	35,275,555
Long-only - emerging markets	42,508,727	29,534,383
Long-only - international	62,434,821	71,036,263
Global equity futures	3,723,017	3,056,358
Private equity	178,537,424	135,104,344
Fixed-income - global fixed-income fund	-	24,077,368
Real assets		
Private funds	28,343,976	20,308,402
Closely held stock	102,690,699	98,423,649
Total nonmarketable securities	<u>751,385,450</u>	<u>689,083,791</u>
Total investments	<u>\$ 1,001,559,534</u>	<u>\$ 992,604,879</u>

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Net investment returns consists of the following for the years ended June 30:

	2019	2018
Interest and dividends	\$ 12,267,026	\$ 9,190,061
Investment fees	(3,975,105)	(4,104,480)
Net realized gains on investments carried at fair value	28,914,745	34,423,840
Net unrealized gains on investments carried at fair value	5,876,842	27,948,461
Change in fair value of perpetual trusts	(197,161)	311,121
Net investment returns	\$ 42,886,347	\$ 67,769,003

Contributions, Interest and Other Receivables

Unconditional contributions receivable, including amounts due under pledge agreements, are expected to be collected as follows at June 30:

	2019	2018
Contributions receivable in		
Less than one year	\$ 29,947,227	\$ 21,582,715
One year to five years	46,287,634	45,060,256
Over five years	47,148,899	45,984,422
	123,383,760	112,627,393
Less:		
Unamortized discount (2.25% - 8.37%)	14,843,546	12,747,401
Allowance for uncollectible pledges	9,257,939	8,710,618
	\$ 99,282,275	\$ 91,169,374

The Foundation has raised substantial conditional and unconditional contributions which, at least in part, are for the purpose of qualifying for the Pickens Legacy Scholarship match program. The matching funds are to be provided through the estate of a significant donor and as such are considered conditional; however, the funds raised to be matched by this conditional gift which are the result of cash payments and/or unconditional promises to give have been recognized as contribution revenue net of a discount to present value in the period in which the contribution was made and/or unconditional promise was received.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Unconditional contributions receivable net of discount and allowance that are with donor restrictions are described in the table below at June 30:

	2019	2018
Intercollegiate athletics	\$ 52,348,196	\$ 52,177,479
General University support	18,801,309	10,726,848
Awards and scholarships	6,148,154	5,269,365
Facilities and equipment	21,287,435	21,642,234
Other	697,181	1,353,448
	\$ 99,282,275	\$ 91,169,374

Conditional promises to give are substantially the result of the Foundation being named as the beneficiary in an estate plan or a valid will. No amounts have been recognized in the consolidated financial statements for conditional promises to give because the conditions on which they depend have not been substantially met. The Foundation does not currently have sufficient information to estimate the amounts of conditional promises to give. Interest and other receivables consist of the following at June 30:

	2019	2018
Interest and other receivables		
Receivable from OSU	\$ 1,473,749	\$ 1,311,791
Other receivables	2,005,289	1,317,700
Notes receivables	7,724,569	9,614,078
	\$ 11,203,607	\$ 12,243,569

Interest and other receivables are expected to be collected in:

	2019	2018
Less than one year	\$ 11,203,607	\$ 11,368,569
One to five years	-	875,000
	\$ 11,203,607	\$ 12,243,569

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Endowment Disclosures

The Foundation's endowment consists of approximately 3,500 and 3,700 funds at June 30, 2019 and 2018, respectively, established for a variety of purposes. The endowment includes both donor-restricted endowment funds and funds designated by the trustees to function as endowments. As required by U.S. GAAP, net assets associated with endowment funds, including funds designated by the trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law

The trustees of the Foundation have chosen to preserve the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are expended by the Foundation in a manner consistent with the standard of prudence prescribed by OK UPMIFA. In accordance with OK UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the Foundation and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Foundation
- The investment policies of the Foundation

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Endowment net asset composition by type of fund as of June 30, 2019, is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ -	\$ 547,171,049	\$ 547,171,049
Board-designated endowment funds	95,316,869	-	95,316,869
Total endowment funds	\$ 95,316,869	\$ 547,171,049	\$ 642,487,918

Endowment net asset composition by type of fund as of June 30, 2018, is as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds	\$ (231,574)	\$ 535,524,821	\$ 535,293,247
Board-designated endowment funds	107,573,310	-	107,573,310
Total endowment funds	\$ 107,341,736	\$ 535,524,821	\$ 642,866,557

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Changes in endowment net assets for the year ended June 30, 2019, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 107,341,736	\$ 535,524,821	\$ 642,866,557
Investment return			
Interest and dividends	1,164,097	6,663,896	7,827,993
Investment fees	(466,776)	(2,585,006)	(3,051,782)
Net realized and unrealized gains	3,714,956	19,515,736	23,230,692
Total investment return	4,412,277	23,594,626	28,006,903
Donor-restricted additions			
Current-year endowment contributions transferred	-	10,505,298	10,505,298
Collection of current- and prior-year pledges	-	3,693,302	3,693,302
Transfers of prior-year contributions	-	2,102,702	2,102,702
Total donor-restricted additions	-	16,301,302	16,301,302
Management fee	(1,649,699)	(9,194,733)	(10,844,432)
Appropriation of endowment assets for expenditure	(2,049,620)	(21,333,317)	(23,382,937)
Reinvestment of amounts appropriated	-	863,076	863,076
Reclassification - donor directed	-	1,619,156	1,619,156
Transfers to Board-designated and donor-restricted endowment funds	(12,737,825)	(203,882)	(12,941,707)
Endowment net assets, end of year	\$ 95,316,869	\$ 547,171,049	\$ 642,487,918

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Changes in endowment net assets for the year ended June 30, 2018, are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 92,496,874	\$ 494,183,632	\$ 586,680,506
Investment return			
Interest and dividends	822,079	4,544,550	5,366,629
Investment fees	(502,828)	(2,532,413)	(3,035,241)
Net realized and unrealized gains (losses)	10,218,904	48,038,455	58,257,359
Total investment return	<u>10,538,155</u>	<u>50,050,592</u>	<u>60,588,747</u>
Donor-restricted additions			
Current-year endowment contributions transferred	-	13,347,102	13,347,102
Collection of current- and prior year pledges	-	1,995,794	1,995,794
Transfers of prior-year contributions	-	1,224,668	1,224,668
Total donor-restricted additions	<u>-</u>	<u>16,567,564</u>	<u>16,567,564</u>
Management fee	(1,603,283)	(7,963,251)	(9,566,534)
Appropriation of endowment assets for expenditure	(2,560,370)	(18,070,056)	(20,630,426)
Reinvestment of amounts appropriated	-	984,184	984,184
Reclassification - donor directed	(1,099,618)	(123,809)	(1,223,427)
Transfers to Board-designated and donor-restricted endowment funds	<u>9,569,978</u>	<u>(104,035)</u>	<u>9,465,943</u>
Endowment net assets, end of year	<u>\$ 107,341,736</u>	<u>\$ 535,524,821</u>	<u>\$ 642,866,557</u>

In addition to permanently restricted endowment funds, the Foundation also has interests in perpetual trusts and charitable remainder trusts which are managed by third parties, charitable trusts which are managed by the Foundation and permanently restricted contributions receivable. These assets are not a part of the Foundation's endowment and therefore are not included in the endowment disclosures.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Fair Value Measurements

The Foundation's Investment Committee, appointed by the Board of Trustees, is responsible for the overall management of the Foundation's investments, including the hiring and termination of investment managers, investment consultant(s), custodian banks and securities lending agents. The Foundation's Investment Office is responsible for sourcing, evaluating and selecting investments for recommendation to the Foundation's Investment Committee. The Foundation's Investment Office is also responsible for the day-to-day operations involving due diligence and other testing procedures in regard to reviewing the reasonableness of fair value for all investments, which includes evaluating the accuracy and adequacy of information provided by custodians, brokers and managers. The valuation process for investments is the responsibility of the Foundation's Investment Office and all other fair value measurements are the responsibility of the Foundation's accounting department. Fair value measurements for beneficial interests in trusts and funds held on behalf of OSU, Cowboy Athletics and OSU Alumni Association are prepared by the Foundation's accounting department and approved by the Board of Trustees during its review and approval of the Foundation's periodic internal financial statements.

The methods and assumptions used to estimate the fair value of assets and liabilities in the consolidated financial statements, including a description of the methodologies used for the classifications within the fair value hierarchy, are as follows:

Cash and Cash Equivalents

The asset's carrying amount approximates fair value due to its short maturity.

Investments

All of the Foundation's marketable securities are valued by nationally recognized third-party pricing services, except for certain commodities which are valued by the fund/account manager. The Foundation gives highest priority to quoted prices in active markets for identical assets accessed at the measurement date. An active market for the asset is a market in which transactions for the asset occur with sufficient frequency and volume to provide pricing information on an ongoing basis and the Foundation classifies all such assets as Level 1. The Foundation gives a Level 2 priority to valuation prices where the valuation process involves inputs other than quoted prices included in Level 1 that are observable for the asset, either directly or indirectly, using the market approach. Level 2 inputs under the market approach include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets where there is not sufficient activity and/or where price quotations vary substantially either over time or among market makers, or in which little information is released publicly. In certain cases where Level 1 or Level 2 inputs are not available, investments are classified within Level 3 of the hierarchy.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Nonmarketable securities, except for closely held stock, are carried at fair value which is based on the NAV as provided by the fund manager and/or adjusted by the Foundation. The Foundation uses management agreements, analyst notes, audited financial statements and underlying investment holdings to evaluate the fund manager's valuation methodology, *i.e.*, in determining whether the fund manager follows ASC 820 and considers various other factors including contributions and withdrawals to the fund and monitoring unaudited interim reporting to determine if any adjustment to the NAV is necessary. Closely held stock is carried at fair value which is based on independent appraisal or Foundation management. Closely held stock is categorized as Level 3 in the fair value hierarchy.

Contributions Receivable

The asset is carried at cost net of a discount to present value using a rate which is commensurate with the risks involved on the gift date and an allowance for uncollectible accounts at the financial reporting date. Risks associated with individual gifts are assessed annually through the Foundation's review of the status of each gift. Fair value is the price a market participant would pay to acquire the right to receive the cash flows inherent in the promise to pay. Due to inclusion of a discount to net present value and allowance for uncollectible accounts the carrying value approximates fair value.

Interest and Other Receivables

The asset is carried at cost, which approximates fair value due to the short maturity of such amounts.

Other Property Investments

The asset's carrying amount is based on the fair value of the assets at the time of donation or purchase, *i.e.*, cost basis, and reduced for impairments to their net realizable value based on facts and circumstances at the time of the determination. Property investments are not held for long-term investment purposes; therefore, management believes the carrying amount approximates fair value.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Beneficial Interests in Trusts

The beneficial interest is carried at fair value, which is based on the present value of the expected future cash inflows from the trusts. The fair value of the underlying trust assets is based on quoted market prices when available or the best estimate of fair value as determined by the third-party trustee. The Foundation's valuation technique considers the fair value of the assets held in the trust and applies a discount rate to convert such amounts to a single present value amount when appropriate. The discount rate used by the Foundation reflects current market conditions including the inherent risk in the underlying assets and the risk of nonperformance by the trustee. Due to the significant unobservable inputs required to estimate the expected future cash receipts from the trust agreements under the income approach, the Foundation's beneficial interest is classified as Level 3 in the hierarchy.

Other Assets

The primary other asset is cash surrender values on life insurance policies for which the Foundation is the beneficiary, and as such, the carrying value approximates fair value.

OSU Support Payable and Accounts Payable and Accrued Liabilities

The carrying amount of the liabilities approximates fair value due to the short maturity of such amounts.

Funds Held on Behalf of OSU, OSU Alumni Association, and Foundation for the McKnight Center for the Performing Arts

The liabilities are carried at fair value as determined using the income approach (expected future cash outflows). Fair value is based on the fair value of the cash and investment assets held by the Foundation for the benefit of OSU, OSU Alumni Association and Foundation for the McKnight Center for the Performing Arts. The specific assets held have been classified within the hierarchy for investments (as discussed above) or are cash and cash equivalents. The related and associated liability is classified as Level 3 in the hierarchy as there is no market for a similar liability and certain principal inputs, *i.e.*, fair value inputs of nonmarketable assets in the portfolio and management's allocation for shares in the pool, are unobservable and significant to the overall fair value measurement.

Obligations Under Split-Interest Agreements

The liabilities' fair value is determined by discounting the future cash flows at rates that could currently be negotiated by the Foundation for borrowings of similar amounts. The carrying value approximates the liabilities' fair value.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Unearned Revenue, Line of Credit and Note Payable

The liabilities are carried at cost, which approximates fair value due to the short maturity of those amounts.

Assets and liabilities measured at fair value on a recurring basis are classified within the fair value hierarchy at June 30, 2019, as follows:

	Total	Level 1	Level 2	Level 3
Assets				
Marketable securities				
Fixed-income				
Cash and short-term funds	\$ 40,990,551	\$ 40,990,551	\$ -	\$ -
Global fixed-income mutual funds	99,715,038	99,715,038	-	-
U.S. fixed-income mutual funds	859,394	859,394	-	-
Equities				
Long-only - domestic	45,387,877	45,387,877	-	-
Long-only - emerging markets	851,193	851,193	-	-
Long-only - global	1,816,002	1,816,002	-	-
Long-only - international	57,871,404	57,871,404	-	-
Real asset securities - public	2,682,625	2,682,625	-	-
Total marketable securities	<u>250,174,084</u>	<u>250,174,084</u>	<u>-</u>	<u>-</u>
Nonmarketable securities				
Nonmarketable securities at NAV (a)				
Closely held stock	648,694,751	-	-	-
Total nonmarketable securities	<u>102,690,699</u>	<u>-</u>	<u>-</u>	<u>102,690,699</u>
Total investments	751,385,450	-	-	102,690,699
Beneficial interests in trusts	1,001,559,534	250,174,084	-	102,690,699
Total assets	<u>\$ 1,015,686,038</u>	<u>\$ 250,174,084</u>	<u>\$ -</u>	<u>\$ 116,817,203</u>
Liabilities				
Funds held on behalf of OSU	\$ 6,821,072	\$ -	\$ -	\$ 6,821,072
Funds held on behalf of the McKnight Center for Performing Arts	10,032,101	-	-	10,032,101
Funds held on behalf of OSU Alumni Association	16,078,786	-	-	16,078,786
Total liabilities	<u>\$ 32,931,959</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,931,959</u>

- (a) In accordance with ASC 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Assets and liabilities measured at fair value on a recurring basis are classified within the fair value hierarchy at June 30, 2018, as follows:

	Total	Level 1	Level 2	Level 3
Assets				
Marketable securities				
Fixed-income				
Cash and short-term funds	\$ 83,391,953	\$ 83,391,953	\$ -	\$ -
Global fixed-income mutual funds	68,869,151	68,869,151	-	-
U.S. fixed-income mutual funds	774,890	774,890	-	-
Equities				
Long-only - domestic	54,891,933	54,891,933	-	-
Long-only - emerging markets	738,868	738,868	-	-
Long-only - global	1,925,462	1,925,462	-	-
Long-only - international	76,866,786	76,866,786	-	-
Real asset securities - public	16,062,045	16,062,045	-	-
Total marketable securities	<u>303,521,088</u>	<u>303,521,088</u>	<u>-</u>	<u>-</u>
Nonmarketable securities				
Nonmarketable securities at NAV (a)				
	590,660,142			
Closely held stock	98,423,649	-	-	98,423,649
Total nonmarketable securities	<u>689,083,791</u>	<u>-</u>	<u>-</u>	<u>98,423,649</u>
Total investments	992,604,879	303,521,088	-	98,423,649
Beneficial interests in trusts	15,172,459	-	-	15,172,459
Total assets	<u>\$ 1,007,777,338</u>	<u>\$ 303,521,088</u>	<u>\$ -</u>	<u>\$ 113,596,108</u>
Liabilities				
Funds held on behalf of OSU	\$ 6,696,790	\$ -	\$ -	\$ 6,696,790
Funds held on behalf of the McKnight Center for Performing Arts	4,802,518	-	-	4,802,518
Funds held on behalf of OSU Alumni Association	17,324,304	-	-	17,324,304
Total liabilities	<u>\$ 28,823,612</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,823,612</u>

(a) In accordance with ASC 820-10, certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statement of financial position.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

The following tables summarize the changes in the fair value of the Foundation’s Level 3 assets and liabilities.

	Assets			Liabilities		
	Closely Held Stock	Beneficial Interests in Trusts	Funds Held on Behalf of OSU	Funds Held on Behalf of Cowboy Athletics	Funds Held on Behalf of OSU Alumni Association	Funds Held on Behalf of Foundation for the McKnight Center for the Performing Arts
Balance at July 1, 2017	\$ 113,085,174	\$ 12,945,639	\$ 6,404,576	\$ 130,390	\$ 16,478,074	\$ -
Net realized and unrealized gains (losses) included in earnings	(13,361,400)	311,121	501,683	-	1,711,480	116,739
Distributions	-	(44,149)	(209,469)	(130,390)	(1,553,750)	(1,821,826)
Contributions	-	1,625,112	-	-	688,500	6,507,605
Change in value of split-interests	-	334,736	-	-	-	-
Sales of investments	(1,300,125)	-	-	-	-	-
Balance at June 30, 2018	98,423,649	15,172,459	6,696,790	-	17,324,304	4,802,518
Net realized and unrealized gains (losses) included in earnings	5,396,775	(197,161)	195,974	-	760,048	439,749
Distributions	-	(961,482)	(71,692)	-	(2,212,014)	(6,781,419)
Contributions	-	23,858	-	-	206,448	11,571,253
Change in value of split-interests	-	88,830	-	-	-	-
Sales of investments	(1,129,725)	-	-	-	-	-
Balance at June 30, 2019	<u>\$ 102,690,699</u>	<u>\$ 14,126,504</u>	<u>\$ 6,821,072</u>	<u>\$ -</u>	<u>\$ 16,078,786</u>	<u>\$ 10,032,101</u>

The summary of changes in fair value of Level 3 assets has been prepared to reflect the activity in the same categories as those provided in the consolidated statements of activities, except that none of the activity related to the funds held on behalf of OSU, OSU Alumni Association or Foundation for the McKnight Center for the Performing Arts is reported in the consolidated statements of activities. All transactions in custodial accounts increase and/or decrease assets and liabilities simultaneously and do not impact the consolidated statements of activities and/or net assets.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

The Foundation's Level 3 gains and losses included in the change in net assets are summarized as follows:

	<u>2019</u>	<u>2018</u>
Total gains (losses) for the period included in change in net assets	<u>\$ 5,199,614</u>	<u>\$ (13,050,279)</u>
Change in unrealized gains (losses) for the period included in change in net assets for assets held at the end of the reporting period	<u>\$ 5,199,614</u>	<u>\$ (13,050,279)</u>

In the ordinary course of business, the Foundation is subject to risk from adverse fluctuations in foreign exchange, interest rates and commodity prices. The Foundation manages these risks through use of derivative financial instruments, primarily future and forward contracts. These contracts are short-term commitments (approximately eight weeks) to buy or sell at a future date a commodity or currency at a contracted price and may be settled in cash or through delivery. Counterparties to these contracts are major financial institutions. The Foundation is exposed to credit loss in the event of nonperformance by these counterparties. At June 30, 2019, the fair value of the derivative assets is \$682,967. At June 30, 2018, the fair value of the derivative liability is \$358,855. The net value of \$682,967 and \$(358,855) is included in investments in the statement of financial position (global equity futures and fixed-income cash and short-term funds in the investment disclosures) and realized and unrealized gains (losses) are recorded as net investment gains (losses) in the consolidated statement of activities.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

The Foundation's investments in certain entities that calculate net asset value (NAV) per share and for which there is not a readily determinable fair value are summarized by category as follows:

	Fair Value		Unfunded Commitments		Redemption	Redemption	Gate	Lock Up	Holdback
	June 30,		June 30,		Frequency	Notice			
	2019	2018	2019	2018	(If Currently Eligible)	Period			
Equities:									
Hedged equity - credit-related:									
Fund L	\$ 4,878,942	\$ 21,987,094		\$ -	Quarterly	60 days	Master Fund Level - 25%	N/A	10%
Fund Q	16,050,025	18,918,357	-	-	Quarterly	85 days	Investor Level - 25%	N/A	5%
Fund BQ	17,912,354	16,131,503	-	-	Quarterly	60 days	Master Fund Level - 20%	1 Year - Soft Lock	
Fund BR	7,783,216	7,984,000	-	-	Quarterly	90 days	Investor Level - 25%	1 Year - Hard Lock	
Total hedged equity - credit-related	46,624,537	65,020,954	-	-					
Hedged equity - fund of funds	-	818,183	-	-	Quarterly	90 days	N/A	N/A	10%
Hedged equity - multistrategy funds	159,822	186,926	-	-	Illiquid	N/A	N/A	N/A	N/A
Hedged equity - long/short funds:									
Fund M	35,450,580	27,932,974	-	-	Quarterly	60 days	Investor Level - 20%	3 Years - Hard Lock	5%
Fund O	13,356,949	13,918,240	-	-	Quarterly	45 days	N/A	N/A	5%
Fund X	942,509	18,331,293	-	-	Quarterly	45 days	N/A	N/A	5%
Fund Z	19,571,415	22,889,991	-	-	Quarterly	60 days	Master Fund Level - 33%	N/A	5%
Fund AE	17,217,144	18,821,450	-	-	Quarterly	45 days	Investor Level - 25%	N/A	5%
Fund CN	10,109,688	-	-	-	Quarterly	60 days	N/A	3 Year - Soft Lock	5%
Fund CQ	8,443,880	-	-	-	Monthly	30 days	N/A	1 Year - Soft Lock	N/A
Total hedged equity - long/short funds	105,092,165	101,893,948	-	-					
Hedged equity - diversifiers:									
Fund A	29,401,443	18,342,720	-	-	Monthly	60 days	Master Fund Level - 20%	N/A	10%
Fund E	-	6,279,232	-	-	Monthly	30 days	Fund Level - 25%	N/A	N/A
Fund J	19,621,980	21,185,886	-	-	Quarterly	45 days	Fund Level - 10%	N/A	N/A
Fund N	14,487,704	16,930,688	-	-	Quarterly	90 days	N/A	N/A	10%
Fund BK	9,968,261	9,340,425	-	-	Quarterly	65 days	N/A	N/A	5%
Fund BS	24,971,983	14,891,352	-	-	Monthly	60 days	N/A	1 Year - Soft Lock	5%
Fund BT	23,241,868	17,377,155	-	-	Monthly	14 days	N/A	N/A	N/A
Fund CO	2,433,716	-	-	-	Monthly	15 days	N/A	N/A	N/A
Fund CP	21,321,055	-	-	-	Monthly	25 days	N/A	N/A	N/A
Total hedged equity - diversifiers	145,448,010	104,347,458	-	-					
Hedged equity - event-driven									
Fund W	24,611,572	24,137,174	-	-	Biennial	90 days	N/A	2 Years - Hard Lock	5%
Fund BB	11,210,680	11,138,381	-	-	Quarterly	65 days	Investor Level - 25%	N/A	5%
Total hedged equity - event-driven	35,822,252	35,275,555	-	-					

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

	Fair Value		Unfunded Commitments		Redemption Frequency (If Currently Eligible)	Redemption Notice Period	Gate	Lock Up Period	Holdback
	June 30, 2019	2018	June 30, 2019	2018					
Long-only - emerging markets									
Fund B	\$ 760,671	\$ 754,711	\$ -	\$ -	Daily	28 days	N/A	N/A	N/A
Fund C	5,560,253	4,838,403	-	-	Daily	28 days	N/A	N/A	N/A
Fund BI	26,416,413	14,209,334	-	-	Daily	5 days	Fund Level - 20%	N/A	N/A
Fund BV	9,771,390	9,731,935	-	-	Quarterly	45 days	N/A	3 Years - Hard Lock	N/A
Total long-only - emerging markets	<u>42,508,727</u>	<u>29,534,383</u>	<u>-</u>	<u>-</u>					
Equities:									
Long-only - international									
Fund AB	40,732,137	41,865,196	-	-	Monthly	6 days	N/A	N/A	N/A
Fund BC	21,702,684	29,178,067	-	-	Quarterly	60 days	Fund Level - 20%	N/A	N/A
Total long-only - international	<u>62,434,821</u>	<u>71,043,263</u>	<u>-</u>	<u>-</u>					
Private equity									
Fund AF	5,541,695	5,615,160	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AG	2,617,177	2,962,234	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AH	7,560,198	7,636,656	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AI	-	454,094	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AL	6,042,171	11,695,668	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AM	96,183	104,944	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AN	718,908	1,127,497	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AQ	470,398	446,000	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund AR	9,909,135	15,690,000	2,999,805	2,999,805	Illiquid	N/A	N/A	N/A	N/A
Fund AS	30,940,460	30,534,000	2,360,555	2,360,555	Illiquid	N/A	N/A	N/A	N/A
Fund BE	11,826,246	11,297,047	1,517,308	3,042,308	Illiquid	N/A	N/A	N/A	N/A
Fund BF	11,995,948	10,348,000	1,798,696	2,553,618	Illiquid	N/A	N/A	N/A	N/A
Fund BG	11,438,543	7,019,000	695,098	3,694,107	Illiquid	N/A	N/A	N/A	N/A
Fund BH	630,013	261,321	1,280,547	1,617,234	Illiquid	N/A	N/A	N/A	N/A
Fund BL	12,749,763	11,716,421	1,400,563	2,436,093	Illiquid	N/A	N/A	N/A	N/A
Fund CI	4,005,719	1,754,523	2,270,738	4,312,416	Illiquid	N/A	N/A	N/A	N/A
Fund CJ	811,003	829,780	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund BW	1,232,882	1,499,999	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund BX	2,907,095	2,415,528	3,920,000	4,480,000	Illiquid	N/A	N/A	N/A	N/A
Fund BY	2,238,299	419,141	7,364,833	9,222,714	Illiquid	N/A	N/A	N/A	N/A
Fund BZ	1,229,345	200,000	910,000	1,800,000	Illiquid	N/A	N/A	N/A	N/A
Total forward	124,961,181	124,027,013	26,518,143	38,518,850					

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

	Fair Value		Unfunded Commitments		Redemption	Redemption	Gate	Lock Up	Holdback
	June 30,		June 30,		Frequency	Notice			
	2019	2018	2019	2018	(If Currently Eligible)	Period		Period	
Total forward	\$ 124,961,181	\$ 124,027,013	\$ 26,518,143	\$ 38,518,850					
Private equity (continued)									
Fund CA	207,050	65,000	292,500	435,000	Illiquid	N/A	N/A	N/A	N/A
Fund CB	1,191,540	1,000,000	1,000,000	-	Illiquid	N/A	N/A	N/A	N/A
Fund CC	1,435,045	865,539	5,320,000	6,020,000	Illiquid	N/A	N/A	N/A	N/A
Fund CD	8,838,756	4,617,829	1,361,660	5,958,127	Illiquid	N/A	N/A	N/A	N/A
Fund CE	7,037,926	3,028,963	3,202,868	6,642,280	Illiquid	N/A	N/A	N/A	N/A
Fund CM	1,875,000	1,500,000	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund CR	4,961,922	-	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund CS	2,244,629	-	7,665,803	-	Illiquid	N/A	N/A	N/A	N/A
Fund CT	3,340,096	-	6,599,988	-	Illiquid	N/A	N/A	N/A	N/A
Fund CU	1,008,972	-	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund CV	725,838	-	1,200,000	-	Illiquid	N/A	N/A	N/A	N/A
Fund CW	2,940	-	6,940,836	-	Illiquid	N/A	N/A	N/A	N/A
Fund CX	7,713,326	-	11,330,597	-	Illiquid	N/A	N/A	N/A	N/A
Fund CY	1,011,667	-	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund CZ	2,428,854	-	4,585,000	-	Illiquid	N/A	N/A	N/A	N/A
Fund DA	3,402,633	-	11,572,273	-	Illiquid	N/A	N/A	N/A	N/A
Fund DB	1,499,995	-	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund DC	3,650,049	-	5,928,255	-	Illiquid	N/A	N/A	N/A	N/A
Fund DD	1,000,005	-	-	-	Illiquid	N/A	N/A	N/A	N/A
Total private equity	<u>178,537,424</u>	<u>135,104,344</u>	<u>93,517,923</u>	<u>57,574,257</u>					
Fixed-income - global fixed-income fund	-	24,077,368	-	-	Daily	10 days	N/A	N/A	N/A

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

	Fair Value		Unfunded Commitments		Redemption Frequency (If Currently Eligible)	Redemption Notice Period	Gate	Lock Up Period	Holdback
	2019	2018	June 30, 2019	June 30, 2018					
Global Equity Futures	\$ 3,723,017	\$ 3,056,358	\$ -	\$ -	Daily	10 days	N/A	N/A	10%
Private:									
Fund AT	28,013	45,359	852,156	-	Illiquid	N/A	N/A	N/A	N/A
Fund AU	57,670	158,526	1,208,962	-	Illiquid	N/A	N/A	N/A	N/A
Fund AV	6,291,825	6,793,014	3,138,506	3,479,898	Illiquid	N/A	N/A	N/A	N/A
Fund AW	1,103,761	1,325,563	-	-	Illiquid	N/A	N/A	N/A	N/A
Fund BJ	6,886,123	6,147,194	150,262	703,890	Illiquid	N/A	N/A	N/A	N/A
Fund CF	5,775,923	3,462,759	9,420,026	11,537,241	Illiquid	N/A	N/A	N/A	N/A
Fund CG	4,393,305	2,375,987	2,843,974	4,498,883	Illiquid	N/A	N/A	N/A	N/A
Fund DE	3,807,356	-	2,902,947	-	Illiquid	N/A	N/A	N/A	N/A
Total private	28,343,976	20,308,402	20,516,833	20,219,912					
	<u>\$ 648,694,751</u>	<u>\$ 590,660,142</u>	<u>\$ 114,034,756</u>	<u>\$ 77,794,169</u>					

Equities – hedged equity – credit-related – Funds which invest long and short in a variety of global debt and equity securities, with investment strategies including long/short corporate and asset-backed credit, credit arbitrage and structured credit.

Equities – hedged equity – fund of funds – Fund which invests in investment partnerships and other investment vehicles, the underlying assets of which are typically publicly traded securities, through a diversified portfolio of hedge fund managers. The fund primarily invests in global macro and credit-related hedge funds.

Equities – hedged equity – multi-strategy funds – Fund that invests in a wide range of global investment strategies through master feeder fund structures. The investment strategies primarily include long/short equity, arbitrage and other relative value strategies, corporate credit, structured credit and global currencies.

Equities – hedged equity – long/short funds – Funds which invest in global equity securities both long and short.

Equities – hedged equity – diversifier funds – Funds that invest in a wide range of global investment strategies through master feeder structures. The strategies primarily include relative value, systematic and discretionary global macro.

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

Equities – hedged equity – event-driven funds – A fund that invests across the capital structure in a wide range of global securities, with a focus on near- to medium- term catalyst.

Equities – long-only – domestic equities fund – A fund that invests in common and preferred stock from issuers located primarily in the United States.

Equities – long-only – emerging markets funds – Funds which invest in common and preferred stock from issuers in emerging market countries.

Equities – long-only – international funds – Funds that invest in common and preferred stock from issuers in emerging market countries.

Equities – private equity funds – Funds structured as limited partnerships and trusts, which invest in a variety of areas including foreign investments, growth equities, performing and distressed debt, emerging markets, diversified fund of funds and mid-market growth companies. The private equity category is mature, with existing commitments in their harvest periods. The Foundation anticipates receiving half of the distributions over the next three years and then remaining distributions will decrease until fully distributed by approximately 2027. The Foundation intends to utilize these distributions to acquire additional private equity investments.

Fixed-income – global fixed-income fund – Fund which seeks to generate absolute returns regardless of market conditions through strategic investment in countries, currencies, sectors and securities.

Global equity futures – Funds which invest long and short in a wide range of equities.

Real assets – private funds – Funds structured as limited partnerships to invest in private real assets. This category is mature, with existing commitments in their harvest periods. The Foundation anticipates receiving half of the distributions over the next three years and then remaining distributions will decrease until fully distributed by approximately 2027. The Foundation intends to utilize these distributions to acquire additional private equity investments.

Oklahoma State University
Notes to Financial Statements
June 30, 2019 and 2018
(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

The following table summarizes the valuation techniques and significant unobservable inputs used for the Foundation’s assets and liabilities that are categorized within Level 3 of the fair value hierarchy:

Investment Type	Fair Value, June 30,		Valuation Techniques	Unobservable Input (c)	Range of Inputs (Weighted Average), June 30,	
	2019	2018			2019	2018
Assets						
Closely held stock	\$ 102,690,699	\$ 98,423,649	Market approach	EBITDA multiple (b)	8.80 (8.80)	10.66 (10.66)
				EBITDA transactions (b)	8.3 (8.3)	8.5 (8.5)
				Book guideline multiple (b)	1.49 (1.49)	1.53 (1.53)
			Income approach	Capitalization rate (a)	12.4% (12.4%)	12.1% (12.1%)
				Discount for lack of marketability (a)	32% (32%)	32% (32%)
Beneficial interest in trusts	14,126,504	15,172,459	Discounted cash flows	Discount rate (a)	0-3.0% (.90%)	0-6.25% (2.10%)
				Expected rate of return (d)	2.4-9.4% (5.37%)	2.4-9.4% (5.73%)
Liabilities						
Funds held on behalf of OSU	6,821,072	6,696,790	Income approach	Present value of future cash outflows (e)	-	-
				Discount rate (a)	0% (0%)	0% (0%)
Funds held on behalf of OSU Alumni Association	16,078,766	17,324,304	Income approach	Present value of future cash outflows (e)	-	-
				Discount rate (a)	0% (0%)	0% (0%)
Funds held on behalf of Foundation for the McKnight Center for the Performing Arts	10,032,101	4,802,518	Income approach	Present value of future cash outflows (e)	-	-
				Discount rate (a)	0% (0%)	0% (0%)

Oklahoma State University

Notes to Financial Statements

June 30, 2019 and 2018

(In Thousands)

Note 19: Discretely Presented Component Unit – Oklahoma State University Foundation (Not in Thousands) (Continued)

- a) Represents amounts used when the Foundation has determined that market participants would take into account these discounts or premiums when pricing the asset or liability.
- b) Represents amounts used when the Foundation has determined that market participants would use such multiples when pricing the investments.
- c) Significant increases or decreases in any of the above unobservable inputs in isolation may result in a significantly lower or higher fair value measurement.
- d) Represents the net fair market value of assets to be paid to the Foundation based on terms stated in the trust agreement.
- e) Represents the respective agency's ownership interest in the Foundation's investment pool, *i.e.*, the underlying assets which are measured at fair value. The unobservable inputs for the custodial liability are the same as those for the Foundation's investment pool as disclosed.

Required Supplementary Information

Oklahoma State University
Required Supplementary Information
June 30, 2019 and 2018
Last 10 Fiscal Years**
(in Thousands)

Schedule of the University's Proportionate Share of the Net Pension Liability

<i>Teachers' Retirement System of Oklahoma</i>	2019	2018	2017	2016	2015
University's proportion of the net pension liability	5.9220%	5.5830%	5.5670%	5.1780%	4.9700%
University's proportionate share of the net pension liability	\$ 360,499	\$ 374,579	\$ 475,317	\$ 314,435	\$ 269,092
University's covered-employee payroll	\$ 262,813	\$ 267,127	\$ 257,521	\$ 261,793	\$ 257,521
University's proportionate share of the net pension liability as a percentage of its covered-employee payroll	137.17%	140.23%	184.57%	120.11%	104.49%
Plan fiduciary net position as a percentage of the total pension liability	72.70%	69.30%	62.20%	70.30%	0.00%

The amounts presented for each fiscal year were determined as of the end of the preceding fiscal year.

** This schedule is presented to illustrate the requirements to show information for ten years. However, until a full ten-year trend is compiled, the University only presents information for those years for which information is available.

Oklahoma State University
Required Supplementary Information
June 30, 2019 and 2018
Last 10 Fiscal Years**
(in Thousands)

Schedule of University Contributions

<i>Teachers' Retirement System of Oklahoma</i>	2019	2018	2017	2016	2015
Contractually required contribution	\$ 23,287	\$ 24,581	\$ 24,797	\$ 25,362	\$ 24,776
Contributions in relation to the contractually required contribution	<u>23,287</u>	<u>24,581</u>	<u>24,797</u>	<u>25,362</u>	<u>24,776</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
University's covered-employee payroll	\$ 262,813	\$ 267,127	\$ 257,521	\$ 261,793	\$ 257,521
Contributions as a percentage of covered-employee payroll	8.86%	9.20%	9.63%	9.69%	9.62%

** This schedule is presented to illustrate the requirements to show information for ten years. However, until a full ten-year trend is compiled, the University only presents information for those years for which information is available.

Notes to Schedule:

Benefit Changes

There were no changes to benefit terms for OTRS for the years ended June 30, 2019, 2018 or 2017.

Changes of Assumptions

Actuarial assumptions used in the June 30, 2017, valuation were changed as follows:

Salary increased were composed of 3.25 percent inflation, including 2.50 percent, plus a service-related component ranging from 0.00 percent to 8.00 percent based on years of service.

Actuarial assumptions used in the June 30, 2016, valuation were changed as follows:

Inflation was increased to 2.50 percent

Investment Rate of Return was decreased to 7.50 percent

There were no changes to assumptions in the valuation report for the years ended June 30, 2015 or June 30, 2018.

Supplementary Information

Oklahoma State University
Revenue Bond Systems Outstanding
Schedule of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2019
(in Thousands)

	SU 2002	Okmulgee Series 2004
Revenues and Other Additions		
Sales	\$ 21,965	\$ -
Other revenues	2,171	-
Student activity fees	1,278	341
Investment income	137	-
Total revenues and other additions	25,551	341
Expenditures		
Compensation and employee benefits	5,018	-
Utilities	696	-
Travel	45	-
Maintenance	470	-
Equipment purchases	115	-
Insurance	75	-
Other operating expenses	12,510	(18)
Telephone	39	-
Total expenditures	18,968	(18)
Transfers Among Funds		
From (to) General University funds and accounts	11	-
From (to) other funds	(3,398)	(222)
Total transfers	(3,387)	(222)
Net Increase (Decrease) for the Year	3,196	137
Fund Balance, Beginning of Year	4,707	274
Fund Balance, End of Year	\$ 7,903	\$ 411

Oklahoma State University
Combining Schedule of Net Position by Campus
June 30, 2019
(in Thousands)

	Oklahoma State University Stillwater	Oklahoma State University Institute of Technology	Oklahoma State University Oklahoma City	Oklahoma State University Center for Health Sciences	Oklahoma State University Tulsa	Oklahoma State University Research Foundation, Inc.	Combined Totals
Assets							
Current assets							
Cash and cash equivalents	\$ 66,699	\$ 11,411	\$ 10,876	\$ 65,053	\$ 4,390	\$ 667	\$ 159,096
Accounts receivable, net	64,696	4,274	9,972	27,327	305	1,850	108,424
Investments	80,047	548	2,788	13,452	275	2,757	99,867
Interest receivable	449	-	-	5	-	-	454
Current portion of student loans receivable, net	1,254	-	3	-	-	-	1,257
Inventories	8,857	361	-	108	5	-	9,331
Total current assets	<u>222,002</u>	<u>16,594</u>	<u>23,639</u>	<u>105,945</u>	<u>4,975</u>	<u>5,274</u>	<u>378,429</u>
Noncurrent assets							
Cash and cash equivalents	83,755	2,916	2,389	12,718	3,487	-	105,265
Accounts receivable	134	1	-	-	-	-	135
Investments	729	237	-	-	-	-	966
Receivables from state agencies	5,660	-	-	-	201	-	5,861
Loans to students, net	11,286	-	24	(2)	-	-	11,308
Other postemployment benefits	2,988	185	145	408	101	-	3,827
Capital assets, net of accumulated depreciation	1,659,199	53,146	45,560	92,205	6,437	551	1,857,098
Total noncurrent assets	<u>1,763,751</u>	<u>56,485</u>	<u>48,118</u>	<u>105,329</u>	<u>10,226</u>	<u>551</u>	<u>1,984,460</u>
Total assets	<u>1,985,753</u>	<u>73,079</u>	<u>71,757</u>	<u>211,274</u>	<u>15,201</u>	<u>5,825</u>	<u>2,362,889</u>
Deferred outflows of resources	<u>80,075</u>	<u>7,519</u>	<u>4,121</u>	<u>8,867</u>	<u>3,502</u>	<u>-</u>	<u>104,084</u>
Liabilities							
Current liabilities							
Accounts payable	34,478	3,343	2,990	11,743	400	33	52,987
Unearned revenue	29,185	2,352	2,824	980	(4)	-	35,337
Assets held in trust for other institutions	484	-	-	-	-	-	484
Student and other deposits	2,190	115	104	61	27	-	2,497
Accrued compensated absences	10,128	616	360	2,501	230	1	13,836
Accrued workers' compensation claims	2,457	-	-	-	-	-	2,457
Current portion of revenue bonds and lease obligations	27,835	1,445	236	1,535	177	-	31,228
Total current liabilities	<u>106,757</u>	<u>7,871</u>	<u>6,514</u>	<u>16,820</u>	<u>830</u>	<u>34</u>	<u>138,826</u>

Oklahoma State University
Combining Schedule of Net Position by Campus
June 30, 2019
(in Thousands)

	Oklahoma State University Stillwater	Oklahoma State University Institute of Technology	Oklahoma State University Oklahoma City	Oklahoma State University Center for Health Sciences	Oklahoma State University Tulsa	Oklahoma State University Research Foundation, Inc.	Combined Totals
Noncurrent liabilities							
Accrued compensated absences	\$ 11,247	\$ 1,092	\$ 485	\$ 5,871	\$ 356	\$ -	\$ 19,051
Landfill closure and postclosure costs	2,937	-	-	-	-	-	2,937
Accrued workers' compensation claims	3,198	-	-	-	-	-	3,198
Unearned revenue	147	-	-	-	-	-	147
Student deposits	340	170	-	-	-	-	510
Revenue bonds payable	461,455	985	-	-	-	-	462,440
Revenue bonds premium payable	15,809	-	-	-	-	-	15,809
Accounts payable for noncurrent assets	8,842	23	43	239	5	-	9,152
Accrued interest payable	7,509	18	-	-	19	-	7,546
Federal loan program contribution payable	12,303	-	-	-	-	-	12,303
Pension liability	286,616	21,182	15,731	30,244	11,867	-	365,640
Other postemployment benefits	11,079	676	526	1,403	343	-	14,027
Asset retirement obligation	446	-	1	46	1	-	494
OCIA capital lease obligation	42,261	3,176	3,630	1,996	6,387	-	57,450
ODFA master lease program	261,882	10,990	8,964	36,018	361	-	318,215
Obligations under other capital leases	-	-	-	-	1,179	-	1,179
Total noncurrent liabilities	1,126,071	38,312	29,380	75,817	20,518	-	1,290,098
Total liabilities	1,232,828	46,183	35,894	92,637	21,348	34	1,428,924
Deferred inflows of resources	45,024	2,877	2,379	4,802	1,704	-	56,786
Net position							
Net investment in capital assets	884,963	36,527	32,687	52,381	(1,470)	552	1,005,640
Restricted for							
Nonexpendable	585	80	-	-	-	-	665
Expendable							
Scholarships, research, instruction and other	1,527	(77)	587	1,775	(33)	7	3,786
Loans	3,820	224	13	1,164	-	-	5,221
Capital projects	31,940	4,540	2,246	12,668	3,234	-	54,628
Debt service	2,219	(18)	-	-	(19)	-	2,182
Unrestricted	(137,078)	(9,738)	2,072	54,714	(6,061)	5,232	(90,859)
Total net position	\$ 787,976	\$ 31,538	\$ 37,605	\$ 122,702	\$ (4,349)	\$ 5,791	\$ 981,263

Oklahoma State University
Combining Schedule of Changes in Revenues, Expenses and Net Position by Campus
Year Ended June 30, 2019
(in Thousand)

	Oklahoma State University Stillwater	Oklahoma State University Institute of Technology	Oklahoma State University Oklahoma City	Oklahoma State University Center for Health Sciences	Oklahoma State University Tulsa	Oklahoma State University Research Foundation, Inc.	Combined Totals
Operating Revenues							
Tuition and fees, net of scholarship allowance	\$ 249,704	\$ 8,963	\$ 10,443	\$ 18,386	\$ 9,710	\$ -	\$ 297,206
Federal appropriations	10,974	-	-	-	-	-	10,974
Federal grants and contracts	57,541	1,428	23,932	13,462	(34)	6,511	102,840
State and local grants and contracts	8,658	34	285	3,670	-	-	12,647
Nongovernmental grants and contracts	29,086	88	859	1,512	-	-	31,545
Sales and services of educational departments	11,826	-	11	41,552	-	-	53,389
Auxiliary enterprises charges	198,150	8,507	3,606	156,095	819	275	367,452
Interest earned on loans to students	237	-	-	18	-	-	255
Other operating revenues	19,647	2,885	47	1,905	244	3,021	27,749
Total operating revenues	<u>585,823</u>	<u>21,905</u>	<u>39,183</u>	<u>236,600</u>	<u>10,739</u>	<u>9,807</u>	<u>904,057</u>
Operating Expenses							
Compensation and employee benefits	466,298	22,590	21,701	85,668	15,375	4,746	616,378
Contractual services	102,056	3,233	22,230	96,906	1,350	608	226,383
Supplies and materials	43,778	3,445	974	3,080	366	19	51,662
Utilities	30,060	940	658	1,097	456	50	33,261
Communication	4,171	121	96	685	183	14	5,270
Other operating expenses	34,875	2,635	3,723	22,276	1,517	4,557	69,583
Scholarships and fellowships	39,281	2,453	6,336	2,907	135	1	51,113
Depreciation expense	70,803	2,720	2,177	4,022	926	16	80,664
Total operating expenses	<u>791,322</u>	<u>38,137</u>	<u>57,895</u>	<u>216,641</u>	<u>20,308</u>	<u>10,011</u>	<u>1,134,314</u>
Operating loss	<u>(205,499)</u>	<u>(16,232)</u>	<u>(18,712)</u>	<u>19,959</u>	<u>(9,569)</u>	<u>(204)</u>	<u>(230,257)</u>
Nonoperating Revenues (Expenses)							
State appropriations	145,970	11,221	9,196	17,126	8,569	-	192,082
On-behalf payments from OTRS	16,658	1,074	922	2,365	679	-	21,698
Federal and state student financial aid	41,967	5,963	9,540	-	-	-	57,470
Gifts	37,011	703	158	848	425	-	39,145
Investment income, net	5,640	331	113	738	78	(288)	6,612
Interest expense	(34,150)	(648)	(511)	(1,623)	(341)	-	(37,273)
Net nonoperating revenues	<u>213,096</u>	<u>18,644</u>	<u>19,418</u>	<u>19,454</u>	<u>9,410</u>	<u>(288)</u>	<u>279,734</u>
Income (loss) before other revenues, expenses, gains and losses	7,597	2,412	706	39,413	(159)	(492)	49,477
Capital from grants, gifts and affiliates	24,625	158	49	1,995	96	-	26,923
State appropriations restricted for capital purposes	119	197	197	-	331	-	844
On-behalf payments for OCIA capital leases	3,987	155	176	97	311	-	4,726
State school land funds	7,913	-	-	-	-	-	7,913
Additions of permanent endowments	1	-	-	-	-	-	1
Loss on disposal of fixed assets	(2,779)	-	-	-	(22)	(5)	(2,806)
Other additions, net	8,822	47	-	-	16	-	8,885
Interagency transfers	(939)	-	(23)	20	(88)	1,030	-
Net Increase in Net Position	<u>49,346</u>	<u>2,969</u>	<u>1,105</u>	<u>41,525</u>	<u>485</u>	<u>533</u>	<u>95,963</u>
Net Position - Beginning of Year	<u>738,630</u>	<u>28,569</u>	<u>36,500</u>	<u>81,177</u>	<u>(4,834)</u>	<u>5,258</u>	<u>885,300</u>
Net Position - End of Year	<u>\$ 787,976</u>	<u>\$ 31,538</u>	<u>\$ 37,605</u>	<u>\$ 122,702</u>	<u>\$ (4,349)</u>	<u>\$ 5,791</u>	<u>\$ 981,263</u>

Oklahoma State University
Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

	Oklahoma State University Research Foundation	General University	Total Expenditures
Type A Programs			
Research and Development			
Agency for Intl Development	\$ -	\$ 95,699	\$ 95,699
Department of Agriculture	-	9,170,085	9,170,085
Department of Defense	-	2,254,134	2,254,134
Department of Education	-	70,527	70,527
Department of Energy	-	2,037,502	2,037,502
Department of Health and Human Services	-	9,780,742	9,780,742
Department of Homeland Security	-	82,283	82,283
Department of Interior	-	1,109,173	1,109,173
Department of Justice	-	228,935	228,935
Department of Transportation	-	2,650,882	2,650,882
Environmental Protection Agency	-	341,977	341,977
General Services Administration	-	253,401	253,401
National Aeronautics and Space Administration	-	421,525	421,525
Institute of Museum and Library Services	-	26,144	26,144
National Science Foundation	-	13,799,610	13,799,610
Other Federal Agencies	-	21,142	21,142
Total Research and Development	-	42,343,761	42,343,761
Student Financial Assistance			
Stillwater Campus			
Department of Education			
Federal Pell Grant Program	-	26,747,217	26,747,217
Federal Supplemental Educational Opportunity Grants	-	792,367	792,367
Federal Work-Study Program	-	1,111,357	1,111,357
Federal Direct Student Loans	-	133,970,303	133,970,303
Federal Perkins Loan Program	-	12,975,014	12,975,014
Other Department of Education	-	99,200	99,200
Total Department of Education	-	175,695,458	175,695,458
Other Federal Agencies	-	1,233,873	1,233,873
Total Student Financial Assistance- Stillwater Campus	-	176,929,331	176,929,331
Okmulgee Campus			
Department of Education			
Federal Pell Grant Program	-	4,198,276	4,198,276
Federal Supplemental Educational Opportunity Grants	-	347,343	347,343
Federal Work-Study Program	-	391,887	391,887
Federal Direct Student Loans	-	8,192,462	8,192,462
Federal Perkins Loan Program	-	(6,307)	(6,307)
Total Department of Education	-	13,123,661	13,123,661
Total Student Financial Assistance- Okmulgee Campus	-	13,123,661	13,123,661

Oklahoma State University
Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

	Oklahoma State University Research Foundation	General University	Total Expenditures
Oklahoma City Campus			
Department of Education			
Federal Pell Grant Program	\$ -	\$ 7,513,612	\$ 7,513,612
Federal Supplemental Educational Opportunity Grants	-	259,460	259,460
Federal Work-Study Program	-	140,413	140,413
Federal Direct Student Loans	-	9,785,501	9,785,501
Total Department of Education	-	17,698,986	17,698,986
Total Student Financial Assistance-			
Oklahoma City Campus	-	17,698,986	17,698,986
Center for Health Sciences			
Department of Education			
Federal Work-Study Program	-	52,048	52,048
Federal Direct Student Loans	-	19,149,523	19,149,523
Federal Perkins Loan Program	-	1,181,963	1,181,963
Total Department of Education	-	20,383,534	20,383,534
Total Student Financial Assistance-			
Center for Health Sciences	-	20,385,519	20,385,519
Other Federal Agencies	-	1,985	1,985
Tulsa Campus			
Department of Education			
Federal Work-Study Program	-	4,849	4,849
Total Department of Education	-	4,849	4,849
Total Student Financial Assistance-			
Tulsa Campus	-	4,849	4,849
Total Student			
Financial Assistance	-	228,142,346	228,142,346
Other Type A Programs			
Department of Agriculture	-	8,128,310	8,128,310
Department of Labor	-	21,485,148	21,485,148
National Aeronautics and Space Administration	8,154,781	344,372	8,499,153
Total Other Major Programs	8,154,781	29,957,830	38,112,611
Total Type A Programs	8,154,781	300,443,937	308,598,718

Oklahoma State University
Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

	Oklahoma State University Research Foundation	General University	Total Expenditures
Type B Programs			
Department of Agriculture - SNAP Cluster	\$ -	\$ 1,937,614	\$ 1,937,614
Department of Commerce - Economic Development Cluster	-	1,407	1,407
Department of Education - Special Education Cluster (IDEA)	-	876,907	876,907
Department of Education - TRIO Cluster	-	2,057,068	2,057,068
Department of Health and Human Services - CCDF Cluster	-	67,471	67,471
Department of Health and Human Services - TANF Cluster	-	339,865	339,865
Department of Interior - Fish and Wildlife Cluster	-	1,332,021	1,332,021
Department of Transportation - Highway Planning & Construction Cluster	-	503,254	503,254
Department of Transportation - Highway Safety Cluster	-	45,204	45,204
Department of Agriculture	-	1,995,779	1,995,779
Department of Commerce	-	547,557	547,557
Department of Defense	-	547,329	547,329
Department of Education	-	1,701,763	1,701,763
Department of Energy	-	51,101	51,101
Department of Health and Human Services	-	6,784,168	6,784,168
Department of Homeland Security	-	203,801	203,801
Department of Justice	-	76,241	76,241
Department of Labor	-	508,758	508,758
Department of State	-	349,578	349,578
Department of Transportation	-	1,575,077	1,575,077
Environmental Protection Agency	-	168,038	168,038
National Endowment for the Humanities	-	29,457	29,457
Small Business Administration	-	296,540	296,540
Other Federal Agencies	-	3,000	3,000
Total Type B Programs	-	21,998,998	21,998,998
Total Federal Awards	\$ 8,154,781	\$ 322,442,935	\$ 330,597,716

Oklahoma State University

Notes to Summary Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Notes to Schedule

1. Basis of Presentation

The financial statements include the accounts of all agencies of Oklahoma State University (the “General University”) and the accounts of the Oklahoma State University Research Foundation (OSURF), collectively referred to as the “University.” The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes all Federal awards and other Federal assistance of the University, including Federal awards of the General University and OSURF, for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the University, it is not intended and does not present the financial position, changes in net position or cash flows of the University.

For purposes of the Schedule, Federal awards include all grants, contracts and similar agreements entered into directly between the University and agencies and departments of the Federal government, Federal appropriations to land grant universities and all subawards to the University by nonfederal organizations pursuant to Federal grants, contracts and similar agreements. As described in the Uniform Guidance document, the federal awards have been classified into two categories; Type A programs and Type B programs. Type A programs are defined by Uniform Guidance as Federal programs with Federal awards expended during the audit period exceeding the larger of \$3,000,000 or 0.3 percent of total Federal awards expended, and Type B programs are all other Federal programs. For the year ended June 30, 2019, the dollar threshold used to distinguish between Type A Federal programs and Type B Federal programs was \$3,000,000.

Type A programs include the following:

A. Research and Development

Includes Federal appropriations to the Agricultural Experiment Station and awards for research and development work under grants and contracts with agencies and divisions of the Federal government.

B. Student Financial Assistance

Includes certain awards to provide financial assistance to students, primarily under the Federal Pell Grant, Federal Work-Study and Federal Supplemental Educational Opportunity Grant programs of the Department of Education. The University receives awards to make loans to eligible students under certain Federal student loan programs.

Oklahoma State University
Notes to Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

C. Other Type A Programs

Includes Department of Agriculture, Department of Labor WIOA Cluster and National Aeronautics and Space Administration.

Catalog of Federal Assistance (CFDA):

The University has obtained CFDA numbers to ensure that all Federal programs have been identified in the Schedule. CFDA numbers for applicable programs have been appropriately listed by those programs.

Federal Pass-through Funds:

The University passes through certain Funds to subgrantee organizations. Expenditures incurred by the subgrantees and reimbursed by the University are included in the Schedule.

The University is also the subrecipient of Federal funds that are reported as expenditures and included in the Schedule. The Detailed Schedule of Federal Awards denotes funding sources for pass-through funds. Federal awards other than those indicated as pass-through are denoted as Federal direct funds.

2. Summary of Significant Accounting Policies

For purposes of the Schedule, expenditures for Federal award programs are recognized on the accrual basis of accounting.

Such expenditures are recognized following the cost principles contained in either A-21, Cost Principles for Educational Institutions or the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Oklahoma State University has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance. Moreover, expenditures include a portion of costs associated with general University activities, which are allocated to federal awards under negotiated formulas, referred to as Facilities and Administrative Costs (F&A). The University uses an F&A rate that has been negotiated with the Office of Naval Research (ONR) in accordance with 2 CFR Part 200. Restricted grants and contracts and other agreements are recognized when funds are expended in accordance with grant provisions.

Oklahoma State University
Notes to Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

3. Federal Student Loan Programs

A. Federal Perkins Loan Program and Health Professions Student Loan Program

The Federal Perkins Loan Program (Perkins) and the Health Professional Student Loan Program (HPSL) are administered directly by the University, and balances and transactions relating to these programs are included in the University's general purpose financial statements.

The balances of loans outstanding at June 30, 2019, and funds advanced by the University to eligible students during the year ended June 30, 2019, under federal student loan programs are summarized as follows:

	<u>Perkins</u>	<u>HPSL</u>
CFDA	84.038	93.342
Student loans receivable at June 30, 2019		
Stillwater Campus	\$ 11,676,618	\$ 1,054,278
Center for Health Sciences	118,685	1,985

B. Federal Direct Student Loans

Under the Federal Direct Student Loans Program, the Department of Education makes loans to enable a student or parent to pay the costs of the student's attendance at a postsecondary school. This Program enables an eligible student or parent to obtain a loan to pay for the student's cost of attendance directly through the University rather than through private lenders. The Stillwater campus began participation in the Direct Loan Program July 1, 1995. As a university qualified to originate loans, the University is responsible for handling the complete loan process, including funds management. The University is not responsible for the collection of these loans.

Oklahoma State University
Notes to Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

4. Subrecipients

Of the federal expenditures presented in the Schedule, the University provided federal awards to subrecipients as follows:

	OSURF	General University	Total
Type A Programs			
Research and Development			
Agency for International Development	\$ -	\$ 51,167	\$ 51,167
Department of Agriculture	-	1,293,319	1,293,319
Department of Defense	-	72,834	72,834
Department of Energy	-	140,112	140,112
Department of Health and Human Services	-	1,189,415	1,189,415
Department of Interior	-	54,026	54,026
Department of Justice	-	6,472	6,472
Department of Transportation	-	207,361	207,361
National Aeronautics and Space Administration	-	67,785	67,785
National Science Foundation	-	3,535,778	3,535,778
Department of Homeland Security	-	9,421	9,421
Total Research and Development	-	6,627,690	6,627,690
Other Type A Programs			
Department of Agriculture	-	37,617	37,617
Department of Labor	-	18,661,782	18,661,782
National Aeronautics and Space Administration	364,822	-	364,822
Total Other Type A Programs	364,822	18,699,399	19,064,221
Total Type A Programs	364,822	25,327,089	25,691,911
Type B Programs			
Department of Agriculture	-	150,493	150,493
Department of Education	-	43,209	43,209
Department of Health and Human Services	-	105,116	105,116
Department of Interior	-	24,808	24,808
Department of Transportation	-	58,272	58,272
Total Type B Programs	-	381,898	381,898
Total Amount Provided to Subrecipients	\$ 364,822	\$ 25,708,987	\$ 26,073,809

Oklahoma State University
Notes to Summary Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

5. Detailed Schedule of Expenditures of Federal Awards

The accompanying detailed schedules of expenditures of federal awards for the OSU Research Foundation and the General University, at Appendix A and B, respectively, are an integral part of the Schedule of Expenditures of Federal Awards.

**Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance with
Government Auditing Standards**

Independent Auditor's Report

Board of Regents for the
Oklahoma Agricultural and Mechanical Colleges
Oklahoma State University
Oklahoma City, Oklahoma

We have audited, 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, the financial statements of the business-type activities and the discretely presented component unit of Oklahoma State University (“the University”), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the University’s basic financial statements, and have issued our report thereon dated October 29, 2019. Our report includes a reference to other auditors who audited the financial statements of Oklahoma State University Foundation, as described in our report on the University’s financial statements. The financial statements, of Oklahoma State University Foundation, the discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Oklahoma State University Foundation.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the University’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University’s internal control. Accordingly, we do not express an opinion on the effectiveness of the University’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Board of Regents for the
Oklahoma Agricultural and Mechanical Colleges
Oklahoma State University

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BKD, LLP

Springfield, Missouri
October 29, 2019

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Board of Regents for the
Oklahoma Agricultural and Mechanical Colleges
Oklahoma State University
Oklahoma City, Oklahoma

Report on Compliance for Each Major Federal Program

We have audited Oklahoma State University's (the "University") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2019. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the University's major federal programs based on our audit of the types of compliance requirements referred to above. 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the University's compliance.

Opinion on Each Major Federal Program

In our opinion, the University complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Board of Regents for the
Oklahoma Agricultural and Mechanical Colleges
Oklahoma State University

Report on Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the University's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BKD, LLP

Springfield, Missouri
October 29, 2019

Oklahoma State University
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Summary of Auditor's Results

Financial Statements

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:
 Unmodified Qualified Adverse Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:
Significant deficiency(ies)? Yes None reported
Material weakness(es)? Yes No

3. Noncompliance considered material to the financial statements was disclosed by the audit? Yes No

Federal Awards

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:
Significant deficiency(ies)? Yes None reported
Material weakness(es)? Yes No

5. The opinion expressed in the independent auditor's report on compliance for major federal awards was:
 Unmodified Qualified Adverse Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)? Yes No

Oklahoma State University
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

7. The University's major programs were:

Cluster/Program	CFDA Number
Federal Student Assistance Cluster	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work Study Program	84.033
Federal Perkins Loan Program	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
Teacher Education Assistance for College and Higher Education Grants	84.379
Health Professions Student Loans	93.342
WIOA Cluster	
WIA/WIOA Adult Program	17.258
WIA/WIOA Youth Activities	17.259
WIA/WIOA Dislocated Worker Formula Grants	17.278
National Aeronautics and Space Administration – Education	43.008

8. The threshold used to distinguish between Type A and Type B programs was \$3,000,000.

9. The University qualified as a low-risk auditee? Yes No

Oklahoma State University
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Findings Required to be Reported by *Government Auditing Standards*

**Reference
Number**

Summary of Finding

No matters are reportable.

Oklahoma State University
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Findings Required to be Reported by the Uniform Guidance

**Reference
Number**

Summary of Finding

No matters are reportable.

Oklahoma State University
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019

Reference Number	Summary of Finding	Status
No matters are reportable.		

Oklahoma State University - General University
Detailed Schedule of Expenditures of Federal Awards
June 30, 2019

RES	Canola Crop Improvement for the Southern Great Plains: Bull	10.200	0	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture	20153862424246	FF
RES	Canola Crop Improvement for the Southern Great Plains: Bull	10.200	0	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture	20153862424246	FF
RES	Canola Crop Improvement for the Southern Great Plains: Bull	10.200	-35	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture	20153862424246	FF
RES	Evaluating production practices and input management for op	10.200	15,088	10,941 Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture	2018-38624-28794	FF
RES	Alternative Land Mgmt Practices	10.202	47,109	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Oklahoma Forests	10.202	38,012	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Black Bears	10.202	100,393	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Native Oklahoma Birds	10.202	23,630	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Oklahoma Trees and Forests	10.202	58,748	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Redcedar Composites	10.202	28,364	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Woodland Communities	10.202	138,377	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Land Use Impact	10.202	91,533	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Animal Health-Alloc	10.203	22	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Hatch-Integrated	10.203	0	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Improving Beef Enterprise	10.203	7,075	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Soil Health	10.203	3,276	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Nitrogen Efficiency	10.203	10,625	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Impacts of Thermal Environment	10.203	26,962	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Oklahoma Vegetable Production	10.203	29,681	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Turf Grass Culture	10.203	6,580	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Turfgrass Resistance	10.203	4,513	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Life in Rural Communities	10.203	18,373	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Rural Resiliency	10.203	14,831	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Market Relationships	10.203	48,500	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Coop Effectiveness	10.203	28,205	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Ag Production System	10.203	44,397	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Wildland Fire Decision Support	10.203	8,882	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Termite Management	10.203	12,618	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Control Foliar Disease	10.203	15,249	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Crop Diseases	10.203	26,333	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Oklahoma Row Crops	10.203	616	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Turfgrass Disorders	10.203	39,701	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Reduce Gaseous Emiss	10.203	31,783	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	OK Grazing Systems	10.203	40,379	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Predict Beef and Pork Quality	10.203	18,099	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Low Protein Diets in Nursery Pigs	10.203	17,944	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Improving Beef Enterprise	10.203	5,338	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Weaned pig through finish phase	10.203	23,783	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	RNA Interaction in Livestock Genome	10.203	21,141	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Beef Color	10.203	20,859	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Reduce Shigatoxigenic E-Coli	10.203	53,159	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Follicular Development	10.203	30,989	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Meat Quality	10.203	5,254	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Ecology of Soils	10.203	39,336	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Oklahoma Wheat	10.203	70,699	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Hand Planter	10.203	45,659	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Medicago Truncatula	10.203	31,091	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Improving Wheat Yield	10.203	1,939	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Enhancing Ok Cropping System	10.203	12,525	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Crop and Grazing Systems	10.203	26,145	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Pasture Resilience	10.203	12,274	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Genetic Variation in Wheat	10.203	31,435	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Bioenergy Models	10.203	50,158	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Winter Wheat Variety	10.203	73,298	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Ecosystem Health	10.203	29,573	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Grass Breeding	10.203	27,962	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Fish Production	10.203	17,148	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Fire Dependent Rangelands	10.203	15,531	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Plant Mgmt	10.203	3,544	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Oklahoma Rangelands	10.203	44,504	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Wildlife Mortality	10.203	25,146	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Rangeland Conservati	10.203	62,829	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Turfgrass Selection	10.203	28,109	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Turfgrass Resistance	10.203	18,224	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Horticulture Commo	10.203	62,289	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Ornamental Plants	10.203	33,477	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Glycerides Insects	10.203	53,983	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Salt Tolerance in Rice	10.203	52,947	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Animal Immunity	10.203	54,798	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Translational Genomics	10.203	32,655	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Structure of Integral Plant Cell	10.203	65,527	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Antibiotic-Tolerant Bacteria	10.203	9,364	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	HSP90 Inhibitors	10.203	52,347	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Spindle Positioning	10.203	7,114	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Multidrug Resistance	10.203	14,802	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Using Branding to Engage the Public	10.203	9,457	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Ag Education Globalization	10.203	11,091	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Price Production Risk Mgmt	10.203	9,136	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Food Security	10.203	31,909	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Rural Resiliency	10.203	3,256	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
RES	Ag Info Systems	10.203	46,358	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF

Oklahoma State University - General University
 Detailed Schedule of Expenditures of Federal Awards
 June 30, 2019

RES	Imposing Connectivity Constraints in Large-Scale Network Pn	47.041	101,374	National Science Foundation	National Science Foundation	1662757	FF
RES	Collaborative Research: WERF: GOAL1: Bioaugmentation-En	47.041	46,019	National Science Foundation	National Science Foundation	1705088	FF
RES	Generating Nonnative Structures in Binary Ionic Liquid Mixtur	47.041	81,947	National Science Foundation	National Science Foundation	1706978	FF
RES	Collaborative Research: Linking Metal nanoparticle Chemical	47.041	99,737	National Science Foundation	National Science Foundation	1706093	FF
RES	Collaborative Research: Enhancing Power System Resilience	47.041	55,142	National Science Foundation	National Science Foundation	1662589	FF
RES	Photolytic Nanoconjugate Fuel Generators	47.041	89,689	National Science Foundation	National Science Foundation	1707008	FF
RES	Fundamental Study of Ultra-Precision Machining and Near Su	47.041	46,813	National Science Foundation	National Science Foundation	1727244	FF
RES	EAGER: Investigation of a Next Generation Application Tool f	47.041	32,958	National Science Foundation	National Science Foundation	1748091	FF
RES	EAGER: Investigation of a Next Generation Application Tool f	47.041	1,415	National Science Foundation	National Science Foundation	1748091	FF
RES	An Examination of Household Risk Assessment Judgements	47.041	2,162	National Science Foundation	National Science Foundation	1663315	FF
RES	Collaborative Research: EAGER: Towards Increasing Native .	47.041	24,897	National Science Foundation	National Science Foundation	1743572	FF
RES	Collaborative Research: EAGER: Towards Increasing Native .	47.041	10,925	National Science Foundation	National Science Foundation	1743572	FF
RES	Collaborative Research: The Roles of Inter-limb Jets and Bod	47.041	34,437	National Science Foundation	National Science Foundation	1706762	FF
RES	Fundamental Studies on Sintering of Alloys, Composites and	47.041	4,567	National Science Foundation	National Science Foundation	1462602	FF
RES	NHERI Network Coordination Office	47.041	9,997	National Science Foundation	Purdue University		PF
RES	SBIR Phase I: Tough polymer composite materials through IL	47.041	39,205	National Science Foundation	Mito Material Solutions Llc		PF
RES	Imposing Connectivity Constraints in Large-Scale Network Pn	47.041	5,751	National Science Foundation	National Science Foundation		FF
RES	Generating Nonnative Structures in Binary Ionic Liquid Mixtur	47.041	4,981	National Science Foundation	National Science Foundation		FF
RES	An Examination of Household Risk Assessment Judgements	47.041	86,697	National Science Foundation	National Science Foundation		FF
RES	An Examination of Household Risk Assessment Judgements	47.041	400	National Science Foundation	National Science Foundation		FF
RES	RAPID/Collaborative Research: Households Immediate Resp	47.041	27,731	National Science Foundation	National Science Foundation		FF
RES	EAGER/Cybermanufacturing: CYMAN: A Cyber MANufacturi	47.041	9,887	National Science Foundation	National Science Foundation		FF
RES	Household Risk Perceptions and Hazard Adjustments to Earth	47.041	66,856	National Science Foundation	National Science Foundation		FF
RES	Collaborative Research: Musculoskeletal Model for Dynamic I	47.041	52,068	National Science Foundation	National Science Foundation		FF
RES	Planning IUCRC at Oklahoma State University: Center for Su	47.041	5,001	National Science Foundation	National Science Foundation		FF
RES	Innovations Corps: Wrangler-for Rounding Up Research Writi	47.041	35,515	National Science Foundation	National Science Foundation		FF
RES	I-Corps: Seating Solution for Improved Blood Flow	47.041	26,913	National Science Foundation	National Science Foundation		FF
RES	Collaborative Research: REU Site: Solar and Alternative Tec	47.041	1,313	National Science Foundation	National Science Foundation		FF
RES	CAREER: Determine the Roles of Material Heterogeneity and	47.041	29,623	National Science Foundation	National Science Foundation		FF
RES	CAREER: Multiscale Modeling of a Virtual Kidney During the I	47.041	24,146	National Science Foundation	National Science Foundation		FF
RES	Quarknet Program	47.049	7,333	National Science Foundation	National Science Foundation		FF
RES	Career Multifunctional Polymer Coatings Of Virus Particles Ss	47.049	89,704	National Science Foundation	National Science Foundation		FF
RES	Sodium Spinor Condensates	47.049	55,856	National Science Foundation	National Science Foundation		FF
RES	Complexity In Cauchy-Riemann Geometry	47.049	-83	National Science Foundation	National Science Foundation		FF
RES	Sodium Spinor Condensates	47.049	6,660	National Science Foundation	National Science Foundation		FF
RES	Collaborative Research: Resolving How Excited State Dynam	47.049	2,370	National Science Foundation	National Science Foundation		FF
RES	Career: Cross-Couplings Made Easy By Oneelectron Addition	47.049	121,383	National Science Foundation	National Science Foundation		FF
RES	Collaborative Research: Variable Selection for Remediying the	47.049	45,648	National Science Foundation	National Science Foundation		FF
RES	Long-Chain Linear Oligogermanes and Polygermanes with Tu	47.049	65,913	National Science Foundation	National Science Foundation		FF
RES	CAREER: Unraveling the Cluster Chemistry of Chalcogenide	47.049	76,501	National Science Foundation	National Science Foundation		FF
RES	REU Site: An REU Site in Interdisciplinary Chemistry at Oklah	47.049	38,276	National Science Foundation	National Science Foundation		FF
RES	GOAL1: Using Tapered Copolymers to Understand Nanscale	47.049	1,915	National Science Foundation	National Science Foundation		FF
RES	Analysis of Models in fluid Dynamics	47.049	36,762	National Science Foundation	National Science Foundation		FF
RES	Regularity Problem on Two Models from Fluid Dynamics	47.049	76,180	National Science Foundation	National Science Foundation		FF
RES	Action-at-a-Distance via Ice-Like point Defects: Relating Cata	47.049	35,366	National Science Foundation	National Science Foundation		FF
RES	Three and Four Dimensional Trainagulations, Mathematical V	47.049	54,288	National Science Foundation	National Science Foundation		FF
RES	2018 Redbud Geometry/Topology Conference	47.049	10,409	National Science Foundation	National Science Foundation		FF
RES	REU Site: Multidisciplinary Undergraduate REsearch Experi	47.049	9,875	National Science Foundation	National Science Foundation		FF
RES	REU Site: Multidisciplinary Undergraduate REsearch Experi	47.049	11,611	National Science Foundation	National Science Foundation		FF
RES	REU Site: Multidisciplinary Undergraduate REsearch Experi	47.049	52,157	National Science Foundation	National Science Foundation		FF
RES	Control and Optimization and Semi-Dissipative Systems	47.049	21,798	National Science Foundation	National Science Foundation		FF
RES	GOAL1: Using Tapered Copolymers to Understand Nanscale	47.049	124,859	National Science Foundation	National Science Foundation		FF
RES	Collaborative Research: Understanding an Active and Benefi	47.049	93,924	National Science Foundation	National Science Foundation		FF
RES	Chemical Sensing: Linking sequence, mechanisms and inhibi	47.049	53,487	4,265 National Science Foundation	National Science Foundation		FF
RES	CAREER: Modeling Matter and Improving Aqueous Transfer I	47.049	6,546	National Science Foundation	National Science Foundation		FF
RES	Hazard SEES: The Risk Landscape of Earthquakes Induced t	47.050	139,852	National Science Foundation	National Science Foundation		FF
RES	U. S. Science Support Program Office (USSSP_IODP): Invest	47.050	9,543	National Science Foundation	University of Colorado Boulder		PF
RES	Collaborative Research: Interpreting the Record of antarctic S	47.050	18,296	National Science Foundation	Columbia University		PF
RES	Geo/Ear - Education & Human Resources	47.050	2,337	1,744 National Science Foundation	National Science Foundation		FF
RES	Geo/Ear - Education & Human Resources	47.050	1,487	National Science Foundation	National Science Foundation		FF
RES	Nri: Cosiderate Co-Robot Intelligence Through Ubiquitous H	47.070	71,939	National Science Foundation	National Science Foundation		FF
RES	S12-See: Development Of Cassandra, A General, Efficient, R	47.070	-177	National Science Foundation	University of Notre Dame		PF
RES	Eager: Us Ignite: A Gigabit Network And Cyber-Physical Frar	47.070	3,365	National Science Foundation	National Science Foundation		FF
RES	Nri: Cosiderate Co-Robot Intelligence Through Ubiquitous H	47.070	6,909	National Science Foundation	National Science Foundation		FF
RES	XSEED 2.0: Inegrating, Enabling and Enhancing National Cyt	47.070	148,423	National Science Foundation	Univ Of Illinois		FF
RES	REU SITE: Big Data Analytics at Oklahoma State University	47.070	26,420	National Science Foundation	National Science Foundation		FF
RES	REU SITE: Big Data Analytics at Oklahoma State University	47.070	60,939	National Science Foundation	National Science Foundation		FF
RES	REU SITE: Big Data Analytics at Oklahoma State University	47.070	2,995	National Science Foundation	National Science Foundation		FF
RES	REU SITE: Big Data Analytics at Oklahoma State University	47.070	1,280	National Science Foundation	National Science Foundation		FF
RES	NRI: Collaborative Goal and Policy Learning from Human Opt	47.070	25,635	National Science Foundation	Univ Of Illinois		PF
RES	NRI: Collaborative Goal and Policy Learning from Human Opt	47.070	61,744	National Science Foundation	Univ Of Illinois		PF
RES	Eager: Us Ignite: A Gigabit Network And Cyber-Physical Frar	47.070	16,067	National Science Foundation	National Science Foundation		FF
RES	Element: Data: Enabling Data Interoperability for NSF Archive	47.070	5,734	National Science Foundation	National Science Foundation		FF
RES	Element: Data: Enabling Data Interoperability for NSF Archive	47.070	4,530	National Science Foundation	National Science Foundation		FF
RES	I-Corps: Data Quality Assurance and Inventory Tool (One-Vo	47.070	34,322	National Science Foundation	National Science Foundation		FF
RES	NSF Student travel grant for 2018 Forum on Infrastructural R	47.070	2,260	National Science Foundation	National Science Foundation		FF
RES	CICI: Center of Excellence: Center for Trustworthy Scientific C	47.070	13,319	National Science Foundation	National Science Foundation		FF
RES	The Role Of Chloroplast Gene Expression In Plant Growth An	47.074	-316	National Science Foundation	Indiana University		PF
RES	Assmeby/Function of the Cyanobacterial Photosystem II Com	47.074	-79	National Science Foundation	National Science Foundation		FF
RES	los-The Adaptive Significance Of Juvenil Coloration-Precocial	47.074	11,805	National Science Foundation	National Science Foundation		FF
RES	Mri-Acquisition Of Adv Ft-Ir System For Multi-Disciplinary Rsc	47.074	3,707	National Science Foundation	National Science Foundation		FF

Oklahoma State University - General University
 Detailed Schedule of Expenditures of Federal Awards
 June 30, 2019

RES	The Genetic Architecture Of Tilling In Panicoic Cereals	47.074	462,004	263,326	National Science Foundation	National Science Foundation	1339332	FF
RES	The Genetic Architecture Of Tilling In Panicoic Cereals	47.074	8,880		National Science Foundation	National Science Foundation	1339332	FF
RES	Can Hundreds of Unlinked Loci Resolve Recent Rapid Radiat	47.074	65,752		National Science Foundation	National Science Foundation	1457510	FF
RES	Can Hundreds of Unlinked Loci Resolve Recent Rapid Radiat	47.074	15,984		National Science Foundation	National Science Foundation	1457510	FF
RES	CSBR: Natural History: High-Density Storage, Improved Presu	47.074	32,526		National Science Foundation	National Science Foundation	1458273	FF
RES	Collaborative Research: Physiological Adaption to Extreme Ei	47.074	27,807		National Science Foundation	National Science Foundation	1557641	FF
RES	Collaborative Research: Phylogenomics & Evolutionary Histor	47.074	36,511		National Science Foundation	National Science Foundation	1557102	FF
RES	Epigenetic Effects of Brain and Behavior: Testing the Role of	47.074	59,162		National Science Foundation	National Science Foundation	1558109	FF
RES	Collaborative Research: Genetic Comparisons of Abscissions	47.074	116,526		National Science Foundation	National Science Foundation	1557640	FF
RES	Collaborative Research: Genetic Comparisons of Abscissions	47.074	14,692		National Science Foundation	National Science Foundation	1557640	FF
RES	Collaborative Research: Genetic Comparisons of Abscissions	47.074	6,778		National Science Foundation	National Science Foundation	1557640	FF
RES	Epigenetic Effects of Brain and Behavior: Testing the Role of	47.074	290		National Science Foundation	National Science Foundation	1558109	FF
RES	Epigenetic Effects of Brain and Behavior: Testing the Role of	47.074	10,000		National Science Foundation	National Science Foundation	1558109	FF
RES	EAGER: Elucidation of the Structure Glomalin Protein Prodi	47.074	82,896		National Science Foundation	National Science Foundation	1649441	FF
RES	The Influence of the Prey Physiological Stress Response on F	47.074	16,802		National Science Foundation	Univ Of Michigan	1557831 PASS THRU 3004091088	PF
RES	Collaborative Research: Understanding Large-Scale Patterns	47.074	101,386		National Science Foundation	National Science Foundation	1655812	FF
RES	Collaborative Research: Understanding Large-Scale Patterns	47.074	8,633		National Science Foundation	National Science Foundation	1655812	FF
RES	Assembly and Function of the Cymbacterial Photosystem II C	47.074	135,755		National Science Foundation	National Science Foundation	1716408	FF
RES	Assembly and Function of the Cymbacterial Photosystem II C	47.074	14,778		National Science Foundation	National Science Foundation	1716408	FF
RES	Assembly and Function of the Cymbacterial Photosystem II C	47.074	8,887		National Science Foundation	National Science Foundation	1716408	FF
RES	MRI: Acquisition of the First 800 MHz NMR Spectrometer with	47.074	2,010,950		National Science Foundation	National Science Foundation	1726397	FF
RES	Collaborative proposal: RAPID: How Do Extreme Flooding Ev	47.074	24,192		National Science Foundation	National Science Foundation	1818802	FF
RES	EAGER: Combining Elemental and Biochemical Measures of	47.074	89,372		National Science Foundation	National Science Foundation	1838988	FF
RES	Collaborative Research: How to Live on a (carbon and water)	47.074	20,806		National Science Foundation	National Science Foundation	1755345	FF
RES	Rll Track-2 FEC: Building Field-based Ecophysiological Geno	47.074	73,929		National Science Foundation	Kansas State University	OJA-1826820 PASS THRU S19024	PF
RES	Slowing The Expansion Of Woodlands And Increasing The R	47.074	28,506		National Science Foundation	Texas A&M University	DEB-1413900 PASS THRU 06S140688/M14029	PF
RES	Lter VII Long-Term Research On Grasslanddynamics	47.074	16,706		National Science Foundation	Kansas State University	1440484 PASS THRU S15106	PF
RES	ABI Developmnet: A Genomic Data Mining Resource to Accel	47.074	2,460		National Science Foundation	University of Missouri	1758986 PASS THRU C00060486-1	PF
RES	GOLIFE: collaborative Research: Integrative genealogy, ecok	47.074	50,100		National Science Foundation	National Science Foundation	1639463	FF
RES	GOLIFE: collaborative Research: Integrative genealogy, ecok	47.074	17,948		National Science Foundation	National Science Foundation	1639463	FF
RES	Rll Track-2 FEC: Building Field-Based Ecophysiological Geno	47.074	41,156		National Science Foundation	Kansas State University	OJA-1826820 PASS THRU S19024	PF
RES	Rll Track-2 FEC: Building Field-Based Ecophysiological Geno	47.074	24,429		National Science Foundation	Kansas State University	OJA-1826820 PASS THRU S19024	PF
RES	IRE1/Zfp60 Pathway suppression of plant virus infection	47.074	579		National Science Foundation	Texas A&M University	1759034 PASS THRU M1803273	PF
RES	Molecular Dissection Of The Stenofolia Transriptional Networl	47.074	102,568		National Science Foundation	National Science Foundation	1354422	FF
RES	Collaborative: Iodine	47.074	0		National Science Foundation	National Science Foundation	1450850	FF
RES	Collaborative: Avian Brian	47.074	15,413		National Science Foundation	National Science Foundation	1457180	FF
RES	Collaborative Research: Ecomorphological Diversification and	47.074	53,792		National Science Foundation	National Science Foundation	1754659	FF
RES	Data Complexity & Spatial Scaling: Prediction Accuracy and Ii	47.075	17,853		National Science Foundation	National Science Foundation	1561021	FF
RES	How Migration, Resources, and Ethnicity Shaped Female Fer	47.075	34,061		National Science Foundation	National Science Foundation	1632878	FF
RES	Doctoral Dissertation Research: Spatial Structure of Turbuler	47.075	7,040		National Science Foundation	National Science Foundation	1842715	FF
RES	OSU Math/Science Sch	47.076	12,209		National Science Foundation	National Science Foundation	1439898	FF
RES	OK-LSAMP	47.076	507,910	357,227	National Science Foundation	National Science Foundation	1408748	FF
RES	OK-LSAMP	47.076	77,401		National Science Foundation	National Science Foundation	1408748	FF
RES	OSU Math/Science Sch	47.076	1,726		National Science Foundation	National Science Foundation	1439898	FF
RES	Broadening Opportunities For Biologists By Bridging The Gap	47.076	15,000		National Science Foundation	National Science Foundation	1458361	FF
RES	Collaborative Reserach: Broadening Participation in Engineer	47.076	12,656		National Science Foundation	University of Missouri	1430614 PASS THRU C00045454-1	PF
RES	Collaboration Research: Initiating a Foundational Research M	47.076	139,591		National Science Foundation	National Science Foundation	1535262	FF
RES	OSU Math/Science Sch	47.076	40,000		National Science Foundation	National Science Foundation	1439898	FF
RES	Mathematics Resource Center Collaborative Workshops	47.076	2,910		National Science Foundation	National Science Foundation	1645086	FF
RES	OK-LSAMP	47.076	15,710		National Science Foundation	National Science Foundation	1408748	FF
RES	OK-LSAMP	47.076	843		National Science Foundation	National Science Foundation	1408748	FF
RES	Cohort 8 Bridge to the Doctrale	47.076	426,621		National Science Foundation	National Science Foundation	1612560	FF
RES	Collaborative Research: Investigating Student Learning and S	47.076	3,769		National Science Foundation	National Science Foundation	1710377	FF
RES	Strategic Direction for Mathematics Learning by Inquiry	47.076	1,028		National Science Foundation	National Science Foundation	1735643	FF
RES	Transitioning Students to Teacher-Researchers (TSTR)	47.076	85,429		National Science Foundation	National Science Foundation	1725714	FF
RES	Bridge to the Doctorate: OK-LSAMP Cohort 9-Building Sustaii	47.076	331,040	325,843	National Science Foundation	National Science Foundation	1702495	FF
RES	Transitioning Students to Teacher-Researchers (TSTR)	47.076	41,052		National Science Foundation	National Science Foundation	1725714	FF
RES	Transitioning Students to Teacher-Researchers (TSTR)	47.076	10,448		National Science Foundation	National Science Foundation	1725714	FF
RES	Transitioning Students to Teacher-Researchers (TSTR)	47.076	9,760		National Science Foundation	National Science Foundation	1725714	FF
RES	Enhancing the Capacity for Rural Libraries to Engage the Pub	47.076	42,197	1,714	National Science Foundation	National Science Foundation	1811506	FF
RES	Enhancing the Capacity for Rural Libraries to Engage the Pub	47.076	36,271		National Science Foundation	National Science Foundation	1811506	FF
RES	Enhancing the Capacity for Rural Libraries to Engage the Pub	47.076	21,781		National Science Foundation	National Science Foundation	1811506	FF
RES	The Mathematical Inquiry Project: Faculty Instructional Chang	47.076	97,500		National Science Foundation	National Science Foundation	1821545	FF
RES	The Mathematical Inquiry Project: Faculty Instructional Chang	47.076	42,004		National Science Foundation	National Science Foundation	1821545	FF
RES	NSF GRFP	47.076	12		National Science Foundation	National Science Foundation	1746055	FF
RES	NSF GRFP	47.076	47,654		National Science Foundation	National Science Foundation	1746055	FF
RES	NSF GRFP	47.076	47,515		National Science Foundation	National Science Foundation	1746055	FF
RES	NSF GRFP	47.076	49,879		National Science Foundation	National Science Foundation	1746055	FF
RES	NSF GRFP	47.076	43,905		National Science Foundation	National Science Foundation	1746055	FF
RES	NSF GRFP	47.076	51,956		National Science Foundation	National Science Foundation	1746055	FF
RES	Rll Track-2 FEC: Unmanned Aircraft System for Atmospheric	47.079	1,617,332	1,358,406	National Science Foundation	National Science Foundation	1539070	FF
RES	Rll Track-2 FEC: Unmanned Aircraft System for Atmospheric	47.079	65,413		National Science Foundation	National Science Foundation	1539070	FF
RES	Rll Track-2 FEC: Unmanned Aircraft System for Atmospheric	47.079	98,783		National Science Foundation	National Science Foundation	1539070	FF
RES	PIRE: Neural Mechanisms of Reward and Decision	47.079	40,156		National Science Foundation	University of Puerto Rico	OISE-1545803 PASS THRU 2016	PF
RES	PIRE: Neural Mechanisms of Reward and Decision	47.079	4,552		National Science Foundation	University of Puerto Rico	OISE-1545803 PASS THRU 2016	PF
RES	EPSCoR - Adapting Socio-Ecological Systems to Increased C	47.083	269,891		National Science Foundation	National Science Foundation	1301789	FF
RES	EPSCoR - Adapting Socio-Ecological Systems to Increased C	47.083	35,549		National Science Foundation	National Science Foundation	1301789	FF
RES	EPSCoR - Adapting Socio-Ecological Systems to Increased C	47.083	-257	-257	National Science Foundation	National Science Foundation	1301789	FF
RES	EPSCoR - Adapting Socio-Ecological Systems to Increased C	47.083	6,364	6,364	National Science Foundation	National Science Foundation	1301789	FF
RES	EPSCoR - Adapting Socio-Ecological Systems to Increased C	47.083	36,905	46,885	National Science Foundation	National Science Foundation	1301789	FF
RES	EPSCoR - Adapting Socio-Ecological Systems to Increased C	47.083	2,240	2,240	National Science Foundation	National Science Foundation	1301789	FF

SUBTOTAL OTHER DHHS		<u>680,065</u>	<u>0</u>					
TOTAL DI		<u>9,780,742</u>	<u>1,189,415</u>					
DEPARTMENT OF HOMELAND SECURITY								
RES	Center of Excellence for Accelerating Operational Efficiency (C	97.061	54,460	9,421	Department of Homeland Security	Arizona State Univ	17STQAC00001-01-02 PASS THRU ASUB00000174	PF
RES	Center of Excellence for Accelerating Operational Efficiency (I	97.061	27,823		Department of Homeland Security	Arizona State Univ	17STQAC00001-01-02 PASS THRU DHS-ASU Northern Triangle Migration	PF
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>82,283</u>	<u>9,421</u>				
AGENCY FOR INTL DEVELOPMENT								
RES	Alliance For Food Security Thru Reductn of Postharvest Loss	98.001	50,062	51,167	Agency for International Development	Kansas State University	AIDOAA1400002 PASS THRU S14161	PF
RES	Continuation of Alliance for Food Security through reduction o	98.001	45,637		Agency for International Development	Kansas State University	AID-OAA-L-14-00002 PASS THRU S19130	PF
TOTAL FOR AGENCY FOR INTL DEVELOPMENT			<u>95,699</u>	<u>51,167</u>				
OTHER								
RES	Identification of the physical mechanism responsible for torna	11.459	21,142		Department of Commerce National Oceanic and Atmospheric Administration (N National Oceanic & Atmospheric Administration		NA18OAR4590307	FF
TOTAL OTHER			<u>21,142</u>	<u>0</u>				
TOTAL RESEARCH AND DEVELOPMENT			<u>42,343,761</u>	<u>6,627,690</u>				
STUDENT FINANCIAL AID								
STILLWATER CAMPUS								
DEPARTMENT OF EDUCATION								
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY								
FSTW	FY18 Federal Supplemental Educational Opportunity (FSEOC	84.007	-1,330		Department of Education Office of Federal Student Aid	U.S. Department of Education	P007A173441	FF
FSTW	FY 19 Federal Supplemental Educational Opportunity Grants	84.007	793,697		U.S. Department of Education	U.S. Department of Education	P007A183441	FF
TOTAL FED. SUPPLEMENTAL EDUCATIONAL OPP.			<u>792,367</u>	<u>0</u>				
FEDERAL WORK-STUDY PROGRAM								
FSTW	FY17 Federal Work-Study Program	84.033	166,834		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A163441	FF
FSTW	FY18 Federal Work Study Program	84.033	204,524		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173441	FF
FSTW	FY18 Federal Work Study Program	84.033	-278		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173441	FF
FSTW	FY19 Federal Work-Study Program	84.033	451,200		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
FSTW	FY19 Federal Work-Study Program	84.033	129,806		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
FSTW	FY19 Federal Work-Study Program	84.033	39,996		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
FSTW	FY19 Federal Work-Study Program	84.033	54,439		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
FSTW	FY19 Federal Work-Study Program	84.033	8,430		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
FSTW	FY19 Federal Work-Study Program	84.033	41,834		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
FSTW	FY18 Federal Work-Study Program	84.033	55		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173440	FF
FSTW	FY18 Federal Work-Study Program	84.033	-1,138		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173440	FF
FSTW	FY19 Federal Work-Study Program	84.033	7,814		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183441	FF
FSTW	FY19 Federal Work-Study Program	84.033	7,841		Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
TOTAL FEDERAL WORK-STUDY			<u>1,111,357</u>	<u>0</u>				
PERKINS STUDENT LOAN PROGRAM								
FSTW	PERKINS STUDENT LOAN PROGRAM	84.038	12,975,014		Department of Education Office of Federal Student Aid	U.S. Department of Education		FF
TOTAL PERKINS STUDENT LOAN PROGRAM			<u>12,975,014</u>	<u>0</u>				
FEDERAL PELL GRANT PROGRAM								
FSTW	Pell Administrative Allowance	84.063	62,015		Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P35339	FF
FSTW	FY17 Pell Grant	84.063	-7,130		Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P160353	FF
FSTW	FY18 Pell Grant	84.063	137,640		Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P170353	FF
FSTW	FY 19 Pell Grant	84.063	26,075,676		Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P180353	FF
FSTW	FY 20 Pell Grant	84.063	479,016		Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P190353	FF
TOTAL FEDERAL PELL GRANT PROGRAM			<u>26,747,217</u>	<u>0</u>				
FEDERAL DIRECT LOAN PROGRAM								
FSTW	FEDERAL DIRECT STAFFORD LOAN	84.268	79,700,775		Department of Education Office of Federal Student Aid	U.S. Department of Education		FF
FSTW	FEDERAL DIRECT PLUS LOAN	84.268	54,269,528		Department of Education Office of Federal Student Aid	U.S. Department of Education		FF
TOTAL FEDERAL DIRECT LOAN PROGRAM			<u>133,970,303</u>	<u>0</u>				
DEPARTMENT OF EDUCATION - OTHER AGENCIES								
FSTW	FY18 TEACH Grant	84.397	467		Department of Education	U.S. Department of Education	P379T180353	FF
FSTW	FY19 TEACH Grant	84.397	98,733		U.S. Department of Education	U.S. Department of Education	P379T19053	FF
TOTAL DEPT OF EDUCATION - OTHER AGENCIES			<u>99,200</u>	<u>0</u>				
TOTAL DEPARTMENT OF EDUCATION			<u>175,695,458</u>	<u>0</u>				
OTHER FEDERAL AGENCIES								
FSTW	Off-Campus Work-Study with USDA Ag Research Services	10.000	278		Department of Agriculture	U.S. Department of Agriculture	56307281101	FF
FSTW	OCFWS w/USDA-ARS	10.000	21,171		Department of Agriculture	U.S. Department of Agriculture	56-3072-8-1101	FF
FSTW	Health Prof Lf-Fcc	93.342	935,361		U.S. Department of Health and Human Services	U.S. Department of Health and Human Services		FF
FSTW	Vet Med Disadv Lfccc	93.342	277,063		U.S. Department of Health and Human Services	U.S. Department of Health and Human Services	4 E35HP17548-02-00	FF
TOTAL OTHER FEDERAL AGENCIES			<u>1,233,873</u>	<u>0</u>				
TOTAL STUDENT FIN. AID - STLW CAMPUS			<u>176,929,331</u>	<u>0</u>				

OKMULGEE CAMPUS

DEPARTMENT OF EDUCATION

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY

FOKM	FY17 Federal Supplemental Educational Opportunity Grant	84.007	-1,000	Department of Education Office of Federal Student Aid	U.S. Department of Education	P007A163442	FF
FOKM	FY18 Federal Supplemental Educational Opportunity Grant (SE	84.007	-1,016	Department of Education Office of Federal Student Aid	U.S. Department of Education	P007A173442	FF
FOKM	FY19 Federal Supplemental Educational Opportunity Grant	84.007	349,359	Department of Education Office of Federal Student Aid	U.S. Department of Education	P007A183442	FF
TOTAL FED SUPPLEMENTAL EDUCATIONAL OPP.			347,343	0			

FEDERAL WORK-STUDY PROGRAM

FOKM	FY15 Federal Work-Study Program	84.033	-4	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A143442	FF
FOKM	FY16 Federal Work-Study Program	84.033	-9,258	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A153442	FF
FOKM	FY16 Federal Work-Study Program	84.033	-2	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A143442	FF
FOKM	FY16 Off-Campus Federal Work-Study Program	84.033	-854	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A153442	FF
FOKM	FY17 Federal Work-Study	84.033	34,121	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A163442	FF
FOKM	FY18 Federal Work-Study Program	84.033	40,068	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173442	FF
FOKM	FY18 Federal Work-Study Program	84.033	-496	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173442	FF
FOKM	FY19 Federal Work-Study Program	84.033	279,470	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183442	FF
FOKM	FY19 Federal Work-Study Program	84.033	48,842	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183442	FF
TOTAL FEDERAL WORK-STUDY PROGRAM			391,887	0			

PERKINS STUDENT LOAN PROGRAM

FOKM	PERKINS STUDENT LOAN PROGRAM	84.038	-6,307	Department of Education Office of Federal Student Aid	U.S. Department of Education		FF
TOTAL PERKINS STUDENT LOAN PROGRAM			-6,307	0			

FEDERAL PELL GRANT PROGRAM

FOKM	Pell Administrative Allowance	84.063	20,025	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P45340	FF
FOKM	FY17 Pell Grants	84.063	-14,496	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P162046	FF
FOKM	FY18 Federal Pell Grant Program	84.063	187,040	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P172046	FF
FOKM	FY19 Federal Pell Grant Program	84.063	4,005,707	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P182046	FF
TOTAL FEDERAL PELL GRANT PROGRAM			4,198,276	0			

FEDERAL FAMILY EDUCATION LOAN PROGRAM

FOKM	FEDERAL DIRECT STAFFORD LOAN	84.268	6,432,703	Office of Post Secondary Education - Department of Education	U.S. Department of Education		FF
FOKM	FEDERAL DIRECT PLUS LOAN	84.268	1,759,759	Office of Post Secondary Education - Department of Education	U.S. Department of Education		FF
TOTAL FEDERAL FAMILY EDUCATION LOAN PGM			8,192,462	0			

TOTAL DEPT OF EDUCATION - OKM CAMPUS

13,123,661 0

TOTAL STUDENT FIN. AID - OKMULGEE CAMPUS

13,123,661 0

OKLAHOMA CITY CAMPUS

DEPARTMENT OF EDUCATION

FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY

FOKC	FY18 Federal Supplemental Educational Opportunity Grant (E	84.007	600	Department of Education Office of Federal Student Aid	U.S. Department of Education	P007A173440	FF
FOKC	FY19 SEOG	84.007	258,860	Department of Education Office of Federal Student Aid	U.S. Department of Education	P007A183440	FF
TOTAL FED. SUPPLEMENTAL EDUCATIONAL OPP.			259,460	0			

FEDERAL WORK-STUDY PROGRAM

FOKC	FY16 Federal Work-Study Program	84.033	-5,411	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A153440	FF
FOKC	FY17 Federal Work-Study	84.033	11,828	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A163440	FF
FOKC	FY18 FWS Grant	84.033	37,172	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173440	FF
FOKC	FY18 FWS Grant	84.033	-741	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173440	FF
FOKC	FY19 Federal Work-Study Program	84.033	97,565	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183440	FF
TOTAL FEDERAL WORK-STUDY PROGRAM			140,413	0			

FEDERAL PELL GRANT PROGRAM

FOKC	Pell Administrative Allowance	84.063	11,805	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063Q13215	FF
FOKC	FY18 Pell Grant	84.063	61,904	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P173215	FF
FOKC	FY19 Pell Grant	84.063	7,439,903	Department of Education Office of Federal Student Aid	U.S. Department of Education	P063P183215	FF
TOTAL FEDERAL PELL GRANT PROGRAM			7,513,612	0			

FEDERAL DIRECT LOAN PROGRAM

FOKC	FEDERAL DIRECT STAFFORD LOAN	84.268	9,654,711	Office of Post Secondary Education - Department of Education	U.S. Department of Education		FF
FOKC	FEDERAL DIRECT PLUS LOAN	84.268	130,790	Office of Post Secondary Education - Department of Education	U.S. Department of Education		FF
TOTAL FEDERAL DIRECT LOAN PROGRAM			9,785,501	0			

TOTAL DEPT OF EDUCATION - OKC CAMPUS

17,698,986 0

TOTAL STUDENT FINANCIAL AID - OKC CAMPUS

17,698,986 0

CENTER FOR HEALTH SCIENCES

DEPARTMENT OF EDUCATION

Oklahoma State University - General University
Detailed Schedule of Expenditures of Federal Awards
June 30, 2019

FEDERAL WORK-STUDY PROGRAM

FCHS	Fws Fy10	84.033	-28,493	U.S. Department of Education	U.S. Department of Education	P033A093433	FF
FCHS	Federal Workstudy	84.033	-3,009	U.S. Department of Education	U.S. Department of Education	P033A133433	FF
FCHS	Federal Workstudy	84.033	-2	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A143433	FF
FCHS	FY16 Federal Work-Study	84.033	-3,302	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A153433	FF
FCHS	FY17 Federal Work-Study Program	84.033	-6,324	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A163433	FF
FCHS	FY18 Federal Work-Study Program	84.033	27,543	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173433	FF
FCHS	FY19 Federal Work-Study Program	84.033	65,635	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183433	FF
TOTAL FEDERAL WORK-STUDY PROGRAM			52,048				0

PERKINS STUDENT LOAN PROGRAM

FCHS	PERKINS STUDENT LOAN PROGRAM	84.038	1,181,963	Department of Education Office of Federal Student Aid	U.S. Department of Education		FF
TOTAL PERKINS STUDENT LOAN PROGRAM			1,181,963				0

FEDERAL DIRECT LOAN PROGRAM

FCHS	FEDERAL DIRECT STAFFORD LOAN	84.268	14,953,151	Office of Post Secondary Education - Department of Education	U.S. Department of Education		FF
FCHS	FEDERAL DIRECT PLUS LOAN	84.268	4,196,372	Office of Post Secondary Education - Department of Education	U.S. Department of Education		FF
TOTAL FEDERAL DIRECT LOAN PROGRAM			19,149,523				0

TOTAL DEPT OF EDUCATION - CHS CAMPUS

20,383,534 0

OTHER FEDERAL AGENCIES

FCHS	Health Prof Lf-Fcc	93.342	1,985	Office of Post Secondary Education - Department of Education	U.S. Department of Health and Human Services		FF
TOTAL OTHER FEDERAL AGENCIES			1,985				0

TOTAL STUDENT FINANCIAL AID - CHS CAMPUS

20,385,519 0

TULSA CAMPUS

DEPARTMENT OF EDUCATION

FEDERAL WORK-STUDY PROGRAM

FTUL	FY18 Federal Work-Study Program	84.033	3,337	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A173440	FF
FTUL	FY19 Federal Work-Study Program	84.033	1,512	Department of Education Office of Federal Student Aid	U.S. Department of Education	P033A183441	FF
TOTAL FEDERAL WORK-STUDY PROGRAM			4,849				0

TOTAL STUDENT FINANCIAL AID - TULSA CAMPUS

4,849 0

TOTAL STUDENT FINANCIAL AID

228,142,346 0

OTHER TYPE A PROGRAMS

DEPARTMENT OF AGRICULTURE

OMGR	Cyfar-The Ncsu/Osu Together For A Better Education Progan	10.500	18,021	Department of Agriculture National Institute of Food and Agriculture	North Carolina State University	20134152021026 PASS THRU 2013201402	FF
OMGR	A Community Approach to Care Education: Empowering Rur	10.500	20,282	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture	20154610024172	FF
OMGR	Oklahoma State university Sustainable Community Project - T	10.500	108,381	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture	20174152026875	FF
OMGR	Healthy Homes Partnership - National Leadership	10.500	11,414	Department of Agriculture National Institute of Food and Agriculture	University of Missouri	20164854025859 PASS THRU C000593816	FF
OMGR	Oklahoma and Langston Sustainable Community Project - Th	10.500	28,923	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture		FF
OMGR	Adair-NI17SLBC	10.500	20,280	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Alfalfa-NI17SLBC	10.500	41,649	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Atoka-NI17SLBC	10.500	40,297	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Beaver-NI17SLBC	10.500	54,113	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Beckham-NI17SLBC	10.500	36,861	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Blaine-NI17SLBC	10.500	57,820	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Bryan-NI17SLBC	10.500	61,131	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Caddo-NI17SLBC	10.500	76,324	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Canadian-NI17SLBC	10.500	94,038	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Carter-NI17SLBC	10.500	61,461	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Cherokee-NI17SLBC	10.500	85,200	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Choctaw-NI17SLBC	10.500	39,465	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Cimarron-NI17SLBC	10.500	2,366	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Cleveland-NI17SLBC	10.500	90,277	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Coal-NI17SLBC	10.500	41,490	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Comanche-NI17SLBC	10.500	34,787	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Cotton-NI17SLBC	10.500	59,910	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Craig-NI17SLBC	10.500	51,897	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Creek-NI17SLBC	10.500	65,960	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Custer-NI17SLBC	10.500	88,662	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Delaware-NI17SLBC	10.500	19,113	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Dewey-NI17SLBC	10.500	42,062	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Ellis-NI17SLBC	10.500	43,564	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Garfield-NI17SLBC	10.500	78,673	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Garvin-NI17SLBC	10.500	30,517	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Grady-NI17SLBC	10.500	39,345	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Grant-NI17SLBC	10.500	18,941	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Greer-NI17SLBC	10.500	43,443	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Harmon-NI17SLBC	10.500	19,348	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Harper-NI17SLBC	10.500	41,566	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF
OMGR	Haskell-NI17SLBC	10.500	32,639	Department of Agriculture National Institute of Food and Agriculture		NI17SLBCXXXXG015	FF

Oklahoma State University - General University
 Detailed Schedule of Expenditures of Federal Awards
 June 30, 2019

OMGR Hughes-NI17SLBC	10,500	31,738	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Jackson-NI17SLBC	10,500	40,115	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Jefferson-NI17SLBC	10,500	44,366	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Johnston-NI17SLBC	10,500	27,045	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Kay-NI17SLBC	10,500	46,778	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Kingfisher-NI17SLBC	10,500	62,092	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Kiowa-NI17SLBC	10,500	21,543	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Latimer-NI17SLBC	10,500	31,272	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Leflore-NI17SLBC	10,500	34,009	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Lincoln-NI17SLBC	10,500	70,909	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Logan-NI17SLBC	10,500	55,001	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Love-NI17SLBC	10,500	54,297	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR McClain-NI17SLBC	10,500	61,804	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR McCurtain-NI17SLBC	10,500	54,945	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR McIntosh-NI17SLBC	10,500	45,613	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Major-NI17SLBC	10,500	57,301	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Marshall-NI17SLBC	10,500	32,540	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Mayes-NI17SLBC	10,500	71,155	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Murray-NI17SLBC	10,500	40,416	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Muskogee-NI17SLBC	10,500	25,371	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Noble-NI17SLBC	10,500	56,052	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Nowata-NI17SLBC	10,500	35,185	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Okfuskee-NI17SLBC	10,500	79,866	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Oklahoma-NI17SLBC	10,500	164,199	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Okmulgee-NI17SLBC	10,500	45,269	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Osage-NI17SLBC	10,500	53,910	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Ottawa-NI17SLBC	10,500	53,567	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Pawnee-NI17SLBC	10,500	38,091	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Payne-NI17SLBC	10,500	158,786	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Pittsburg-NI17SLBC	10,500	121,258	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Pontotoc-NI17SLBC	10,500	99,419	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Pottawatomie-NI17SLBC	10,500	94,078	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Pushmataha-NI17SLBC	10,500	33,281	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Roger Mills-NI17SLBC	10,500	30,445	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Rogers-NI17SLBC	10,500	98,227	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Seminole-NI17SLBC	10,500	34,885	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Sequoyah-NI17SLBC	10,500	26,461	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Stephens-NI17SLBC	10,500	51,745	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Texas-NI17SLBC	10,500	85,509	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Tillman-NI17SLBC	10,500	27,510	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Tulsa-NI17SLBC	10,500	123,762	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Wagoner-NI17SLBC	10,500	64,293	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Washington-NI17SLBC	10,500	40,222	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Washita-NI17SLBC	10,500	56,277	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Woods-NI17SLBC	10,500	59,343	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Woodward-NI17SLBC	10,500	74,380	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Dist Offc WEST-NI17SLBC	10,500	170,103	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Dist Offc NE-NI17SLBC	10,500	129,367	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Dist Offc SE-NI17SLBC	10,500	124,580	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Urban 4H - NI17SLBC	10,500	49,448	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Noble-NI18SLBC	10,500	2,616	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Oklahoma-NI18SLBC	10,500	14,918	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Okmulgee-NI18SLBC	10,500	4,473	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Osage-NI18SLBC	10,500	1,808	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Pittsburg-NI18SLBC	10,500	8,278	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Roger Mills-NI18SLBC	10,500	3,008	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Rogers-NI18SLBC	10,500	7,018	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Sequoyah-NI18SLBC	10,500	1,818	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Washita-NI18SLBC	10,500	1,939	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Woodward-NI18SLBC	10,500	4,125	Department of Agriculture National Institute of Food and Agriculture	NI18SLBCXXXXG036	FF
OMGR Goal 1-Integrated	10,500	104,436	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Goal 4-Integrated	10,500	17,629	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Goal 5-Integrated	10,500	11,452	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Goal 1-Multi-State	10,500	26,319	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Goal 3-Multi-State	10,500	623	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Goal 4-Multi-State	10,500	9,271	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Goal 5-Multi-State	10,500	11,230	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR FFY17 Goal 1 Int-NI17SLBC	10,500	438,048	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 Goal 4 Int-NI17SLBC	10,500	70,939	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 Goal 5 Int-NI17SLBC	10,500	27,873	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 Goal 1 Multi-State-NI17SLBC	10,500	103,863	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 Goal 3 Multi-State-NI17SLBC	10,500	2,357	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 Goal 4 Multi-State-NI17SLBC	10,500	35,135	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 Goal 5 Multi-State-NI17SLBC	10,500	41,782	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR FFY17 S/L 3b3c	10,500	0	Department of Agriculture National Institute of Food and Agriculture	NI17SLBCXXXXG015	FF
OMGR Adair County - S/L	10,500	6,051	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Alfalfa County - S/L	10,500	8,231	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Atoka County-S/L	10,500	7,964	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Beaver County - S/L	10,500	10,694	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Beckham County - S/L	10,500	7,285	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Blaine County-S/L	10,500	11,427	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF

Oklahoma State University - General University
Detailed Schedule of Expenditures of Federal Awards
June 30, 2019

OMGR Bryan County-S/L	10,500	12,081	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Caddo County-S/L	10,500	15,084	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Canadian Co.-S/L	10,500	18,584	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Cart. County-S/L	10,500	12,146	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Cherokee Co.-S/L	10,500	16,838	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Choctaw County - S/L	10,500	9,147	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Cimarron County - S/L	10,500	3,745	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Cleveland Co.-S/L	10,500	13,654	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Coal County - S/L	10,500	8,199	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Comanche Co.-S/L	10,500	12,218	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Cotton County-S/L	10,500	12,432	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Craig County-S/L	10,500	11,488	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Creek County-S/L	10,500	13,035	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Custer County - S/L	10,500	18,573	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Delaware County-S/L	10,500	3,777	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Dewey County - S/L	10,500	6,821	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Ellis County-S/L	10,500	12,214	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Garfield County-S/L	10,500	15,802	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Garvin County - S/L	10,500	8,226	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Grady County-S/L	10,500	10,334	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Grant County-S/L	10,500	3,743	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Greer County - S/L	10,500	8,586	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Harmon County - S/L	10,500	3,824	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Harper County-S/L	10,500	8,214	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Haskell County - S/L	10,500	6,450	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Hughes County - S/L	10,500	6,293	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Jackson County - S/L	10,500	7,928	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Jefferson County - S/L	10,500	8,768	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Johnston County-S/L	10,500	7,754	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Kay County-S/L	10,500	11,271	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Kingfisher Co.-S/L	10,500	5,003	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Kiowa County - S/L	10,500	4,258	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Latimer County - S/L	10,500	6,180	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR LeFlore County-S/L	10,500	6,872	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Lincoln County-S/L	10,500	13,878	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Logan County-S/L	10,500	10,936	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Love County - S/L	10,500	10,731	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR McClain County-S/L	10,500	10,878	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Mccurtain County-S/L	10,500	12,206	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR McIntosh County-S/L	10,500	7,993	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Major County-S/L	10,500	11,324	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Marshall County - S/L	10,500	8,746	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Mayes County-S/L	10,500	7,409	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Murray County - S/L	10,500	3,635	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Muskogee County-S/L	10,500	4,328	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Noble County-S/L	10,500	6,847	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Nowata County - S/L	10,500	4,306	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Okfuskee County-S/L	10,500	7,813	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Oklahoma County-S/L	10,500	20,881	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Okmulgee County-S/L	10,500	4,473	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Osage County-S/L	10,500	5,228	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Ottawa County-S/L	10,500	4,940	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Pawnee County-S/L	10,500	3,441	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Payne County-S/L	10,500	15,075	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Pittsburg County-S/L	10,500	15,686	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Pontotoc County-S/L	10,500	9,454	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Pottawatomie Co.-S/L	10,500	8,916	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Pushmataha County - S/L	10,500	1,880	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Roger Mills County - S/L	10,500	3,008	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Rogers County-S/L	10,500	9,464	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Seminole County - S/L	10,500	3,147	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Sequoyah County - S/L	10,500	2,970	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Stephens County-S/L	10,500	5,004	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Texas County-S/L	10,500	7,690	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Tillman County - S/L	10,500	2,474	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Tulsa County-S/L	10,500	13,896	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Wagoner County S/L	10,500	4,772	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Washington Co - S/L	10,500	4,829	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Washita County-S/L	10,500	8,038	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Woods County-S/L	10,500	5,337	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Woodward County-S/L	10,500	7,060	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Dist Director West-S/L	10,500	22,119	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Dist Director Ne-S/L	10,500	15,808	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Dist Director Se-S/L	10,500	14,826	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Agr.Economics-S/L	10,500	4,108	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Biosystems & Ag Eng	10,500	3,365	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Plant & Soil Sci S/L	10,500	649	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Animal and Food Sci - S/L	10,500	1,557	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Ent & Plant Path S/L	10,500	1,324	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Ntr Res Eco Mgmt-S/L	10,500	2,500	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Hort & Land Arch S/L	10,500	4,560	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF

Oklahoma State University - General University
Detailed Schedule of Expenditures of Federal Awards
June 30, 2019

OMGR Fcs Coop Ext S Lever	10,500	1,023	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR 4-H Program-S/L	10,500	7,840	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Exp Urban 4-H	10,500	6,042	Department of Agriculture National Institute of Food and Agriculture	2016-41100-03600	FF
OMGR Wtr Res Afr Trnados	10,500	422	Department of Agriculture National Institute of Food and Agriculture	20144121022285	FF
OMGR Creek 4-H Agent 2013	10,500	1,801	Department of Agriculture National Institute of Food and Agriculture	20134158020810	FF
OMGR Managing Risk for Oklahoma's Small Flock Poultry Producers	10,500	34,427	Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 20154920024228 PASS THRU 3100019	PF
OMGR 2017 4-H Military Partnership and Outreach Support Program	10,500	8,996	Department of Agriculture National Institute of Food and Agriculture	Kansas State University 2016-48696-25889 PASS THRU S18070	PF
OMGR Environmental Regulatory Compliance For Farmers And Ranches	10,500	0	Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 20124920020125 PASS THRU U1266412	PF
OMGR 4-H Military Partnership Grant Application	10,500	-753	Department of Agriculture National Institute of Food and Agriculture	Kansas State University 20144866122370 PASS THRU S15082	PF
OMGR Managing Farm Risk Using Big Data	10,500	5,177	1,979 Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 20154920024228 PASS THRU U1266719	PF
OMGR Programs and Tools for Dealing with Financial Stress	10,500	4,448	Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 20154920024228 PASS THRU U1266720	PF
OMGR Food Safety Modernization Act (FSMA) Training, Technical Assistance	10,500	8,407	Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 20154920024228 PASS THRU U1266713	PF
OMGR Pawnee Agriculture and Nutrition Initiative (PANI) - Outreach	10,500	75,754	35,638 Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture 20174158026947	FF
OMGR Pawnee Agriculture and Nutrition Initiative (PANI) - Outreach	10,500	1,045	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture 20174158026947	FF
OMGR Pawnee Agriculture and Nutrition Initiative (PANI) - Outreach	10,500	402	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture 20174158026947	FF
OMGR Teaching Choctaw Youth and Adults to Grow for and Access	10,500	77,312	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture 201741580-26932	FF
OMGR Cooperative Extension Agent for Osage Nation	10,500	58,239	Department of Agriculture National Institute of Food and Agriculture	U.S. Department of Agriculture 20174158026939	FF
OMGR 2018 Military Partnership Grant	10,500	8,731	Department of Agriculture National Institute of Food and Agriculture	Kansas State University 2018-48661-28954 PASS THRU S19069	PF
OMGR Farm Bill Risk Management Education and Decision Tool	10,500	5,002	Department of Agriculture National Institute of Food and Agriculture	Kansas State University 20154920024226 PASS THRU U19165	PF
OMGR 2019 Farm Bill Education and Decision Tool	10,500	32,268	Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 2018-70027-28585 PASS THRU 31011-11	PF
OMGR Bringing Risk Management Education To Producers Thru YouTube	10,500	237	Department of Agriculture National Institute of Food and Agriculture	University of Arkansas 20124920020125 PASS THRU U1266405	PF
OMGR Etnep Salaries/Wages	10,514	407,699	Department of Agriculture National Institute of Food and Agriculture	NI18EFNEPXXXG063	FF
OMGR Off Campus Etnep	10,514	32,348	Department of Agriculture National Institute of Food and Agriculture	NI18EFNEPXXXG063	FF
OMGR NI19EFNEPXXXG063	10,514	676,718	Department of Agriculture National Institute of Food and Agriculture	NI19EFNEPXXXG034	FF
OMGR Res	10,515	95,016	Department of Agriculture National Institute of Food and Agriculture	NI18RREAFXXXG057 & NI17RREAFXXXG002	FF
TOTAL DEPARTMENT OF AGRICULTURE		8,128,310	37,617		

WIA CLUSTER

OMGR FY15 WIOA Adult	17,258	-8,896	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-26800-15-55-A-40	FF
OMGR PY15 WIA Adult Activities	17,258	4,337	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA26800YQ0	FF
OMGR FY16 WIOA Adult	17,258	-37,896	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001E0	FF
OMGR FY16 WIOA Adult	17,258	61,120	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001E0	FF
OMGR PY16 WIOA Adult	17,258	7,500	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373M0	FF
OMGR PY16 WIOA Adult	17,258	29,595	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373M0	FF
OMGR PY16 WIOA Adult	17,258	17,315	17,315 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373M0	FF
OMGR FY17 WIOA Adult	17,258	142,667	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375S0	FF
OMGR FY17 WIOA Adult	17,258	251,093	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375S0	FF
OMGR FY17 WIOA Adult	17,258	48,112	48,112 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375S0	FF
OMGR FY17 WIOA Adult	17,258	-13,694	-13,694 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375S0	FF
OMGR FY15 WIOA Adult	17,258	-134	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40-AA25374VQ0	FF
OMGR FY16 WIOA Adult	17,258	33,813	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001E0	FF
OMGR FY18 WIOA Adult	17,258	166,036	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	28,965	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	441,029	441,029 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	245,911	245,911 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	136,080	136,080 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	215,439	215,439 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	1,364,787	1,364,787 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	328,913	328,913 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR FY18 WIOA Adult	17,258	428,166	428,166 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AC0	FF
OMGR Program Year 2018 Allotment for the WIOA Adult Program	17,258	251,219	251,219 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Adult Program	17,258	167,080	167,080 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Adult Program	17,258	72,895	72,895 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Adult Program	17,258	129,789	129,789 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Adult Program	17,258	179,681	179,681 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Adult Program	17,258	121,725	121,725 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Fiscal Year 2019 Allotment for the WIOA Adult Program	17,258	1,015,897	1,015,897 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Fiscal Year 2019 Allotment for the WIOA Adult Program	17,258	411,677	411,677 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Fiscal Year 2019 Allotment for the WIOA Adult Program	17,258	175,236	175,236 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Fiscal Year 2019 Allotment for the WIOA Adult Program	17,258	225,000	225,000 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Fiscal Year 2019 Allotment for the WIOA Adult Program	17,258	526,331	526,331 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY15 WIOA Youth	17,259	126,934	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA26800YU0	FF
OMGR PY15 WIOA Youth	17,259	126,874	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA26800YU0	FF
OMGR PY14 WIOA Youth	17,259	21	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40-AA25374TE0	FF
OMGR PY16 WIOA Youth	17,259	166,373	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373Q0	FF
OMGR PY16 WIOA Youth	17,259	303,071	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373Q0	FF
OMGR PY16 WIOA Youth	17,259	53,015	53,015 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373Q0	FF
OMGR PY16 WIOA Youth	17,259	52,616	52,616 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373Q0	FF
OMGR PY16 WIOA Youth	17,259	-2,680	-2,680 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283373Q0	FF
OMGR PY14 WIOA Youth	17,259	12,083	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40-AA25374TE0	FF
OMGR PY15 WIOA Youth	17,259	1,814	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA26800YU0	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	23,836	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	1,969	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	1,720,000	1,720,000 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	652,489	652,489 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	235,687	235,687 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	335,000	335,000 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	1,365,155	1,365,155 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	612,348	612,348 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR Program Year 2018 Allotment for the WIOA Youth Program	17,259	220,000	220,000 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY15 WIOA Dislocated Worker	17,278	-11,738	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-26800-15-55-A-40	FF

Oklahoma State University - General University
 Detailed Schedule of Expenditures of Federal Awards
 June 30, 2019

OMGR PY15 WIOA Dislocated Worker	17,278	-1,271	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-26800-15-55-A-40	FF
OMGR PY15 WIOA Dislocated Worker	17,278	25,858	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40	FF
OMGR FY15 WIA Dislocated Workers - Formula - States	17,278	-35,326	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40-AA25374V10	FF
OMGR FY15 WIA Dislocated Workers - Formula - States	17,278	78	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40-AA25374V10	FF
OMGR FY15 WIA Dislocated Workers - Formula - States	17,278	-137,163	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40-AA25374V10	FF
OMGR FY16 WIOA Dislocated Worker	17,278	-701	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001G0	FF
OMGR FY16 WIOA Dislocated Worker	17,278	74,632	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001G0	FF
OMGR FY16 WIOA Dislocated Worker	17,278	80,862	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001G0	FF
OMGR PY16 WIOA DLW	17,278	5,482	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA28337300	FF
OMGR PY16 WIOA DLW	17,278	5,508	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA28337300	FF
OMGR PY16 WIOA DLW	17,278	109,745	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA28337300	FF
OMGR PY16 WIOA DLW	17,278	2,640	2,640 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA28337300	FF
OMGR PY14 WIOA Dislocated Worker	17,278	36,242	Department of Labor Employment Training Administration	U.S. Department of Labor	AA253741455A40	FF
OMGR FY17 WIOA DLW	17,278	106,423	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY17 WIOA DLW	17,278	175,204	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY17 WIOA DLW	17,278	-687,916	Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY17 WIOA DLW	17,278	6,869	6,869 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY17 WIOA DLW	17,278	69,486	69,486 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY17 WIOA DLW	17,278	-5,320	-5,320 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY17 WIOA DLW	17,278	-19,010	-19,010 Department of Labor Employment Training Administration	U.S. Department of Labor	AA283371655A40-AA283375U0	FF
OMGR FY16 WIOA Dislocated Worker	17,278	1,486	Department of Labor Employment Training Administration	U.S. Department of Labor	AA268001555A40-AA268001G0	FF
OMGR FY17 WIOA Youth	17,278	410,940	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	16,196	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	516,350	516,350 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	221,904	221,904 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	230,922	230,922 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	374,849	374,849 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	314,138	314,138 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	626,545	626,545 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR FY17 WIOA Youth	17,278	277,571	277,571 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307387Z0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	50,438	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	51,575	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	240,890	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	-1,430	-1,430 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	19,568	19,568 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	110,979	110,979 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Dislocated Worker	17,278	27,996	27,996 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388Q0	FF
OMGR PY17 WIOA Adult	17,278	34,944	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388K0	FF
OMGR PY17 WIOA Adult	17,278	31,069	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388K0	FF
OMGR PY17 WIOA Adult	17,278	60,356	60,356 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388K0	FF
OMGR PY17 WIOA Adult	17,278	5,624	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388K0	FF
OMGR PY17 WIOA Adult	17,278	81,506	81,506 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA307388K0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	255,490	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	22,700	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	81,357	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	419,493	Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	150,949	150,949 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	137,727	137,727 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	228,462	228,462 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	614,931	614,931 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	273,011	273,011 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR FY18 WIOA Dislocated Worker	17,278	272,427	272,427 Department of Labor Employment Training Administration	U.S. Department of Labor	AA307381755A40-AA30738AE0	FF
OMGR PY18 WIOA DLW	17,278	2,961	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY18 WIOA DLW	17,278	204,683	204,683 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY18 WIOA DLW	17,278	83,529	83,529 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY18 WIOA DLW	17,278	60,462	60,462 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY18 WIOA DLW	17,278	43,075	43,075 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR PY18 WIOA DLW	17,278	133,034	133,034 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR FY19 WIOA Dislocated Workers	17,278	11,108	Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR FY19 WIOA Dislocated Workers	17,278	949,509	949,509 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR FY19 WIOA Dislocated Workers	17,278	266,863	266,863 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR FY19 WIOA Dislocated Workers	17,278	115,368	115,368 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR FY19 WIOA Dislocated Workers	17,278	83,762	83,762 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
OMGR FY19 WIOA Dislocated Workers	17,278	395,853	395,853 Department of Labor Employment Training Administration	U.S. Department of Labor	AA-32245-18-55-A-40	FF
TOTAL WIA CLUSTER		21,485,148	18,661,782			

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

OTHR NASA STEM Pathway Activities-Consortium for Education (NSF)	43,008	2	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0021	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (NSF)	43,008	5,019	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0021	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (N:	43,008	66,994	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0021	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (N:	43,008	100	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0022	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (N:	43,008	5,993	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0022	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (N:	43,008	14,908	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0022	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (N:	43,008	-5,185	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0023	FF
OTHR NASA STEM Pathway Activities-Consortium for Education (N:	43,008	-21,764	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0023	FF
OTHR 2015-2018 NASA Oklahoma Space Grant	43,008	278,305	National Aeronautics and Space Administration	University of Oklahoma	NNX15AK02H PASS THRU 2016-66	SF
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION		344,372	0			

TOTAL OTHER TYPE A PROGRAMS

		29,957,830	18,699,399			
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TYPE B PROGRAMS/ASSISTANCE

Oklahoma State University - General University
 Detailed Schedule of Expenditures of Federal Awards
 June 30, 2019

SNAP CLUSTER

OTHC Oklahoma Nutrition Education	10,561	-2,468	Department of Agriculture Food and Nutrition Service	Oklahoma Department of Human Services	201717Q39046 PASS THRU 16009277	SF
OTHC Oklahoma Nutrition Education	10,561	625,837	Department of Agriculture Food and Nutrition Service	Oklahoma Department of Human Services	201818Q390346 PASS THRU 16009277	SF
OTHC Chickasaw Nation Eagle Adventure SNAP-Ed Outcomes Eval	10,561	27,127	Department of Agriculture Food and Nutrition Service	Chickasaw Nation	201818Q390346 PASS THRU CNHS CON-18-96506	PF
OTHC Chickasaw Nation Eagle Adventure SNAP-Ed Outcomes Eval	10,561	17,589	Department of Agriculture Food and Nutrition Service	Chickasaw Nation	201919Q390346 PASS THRU Chickasaw Nation Eagle	PF
OTHC Oklahoma Nutrition Education	10,561	1,269,529	Department of Agriculture Food and Nutrition Service	Oklahoma Department of Human Services (Dept of Hu	201919Q390346 PASS THRU 19006757	SF
TOTAL SNAP CLUSTER		1,937,614	0			

ECONOMIC DEVELOPMENT CLUSTER

OTHC Pawnee Comprehensive Economic Development Strategy	11,300	9,141	Department of Commerce Economic Development Administration	Pawnee Nation of Oklahoma	ED18AUS3030026 PASS THRU PROGRAM 3405-EDA	PF
OTHC Welding Remediation Program	11,307	653	Department of Commerce Economic Development Administration	US Department of Commerce Economic Development /	08-79-05305 URL: 112830	FF
OTHC FY17-FY21 EDA Allied Health Building Grant	11,307	-8,387	Department of Commerce Economic Development Administration	US Department of Commerce Economic Development /	080105127	FF
TOTAL ECONOMIC DEVELOPMENT CLUSTER		1,407	0			

FISH AND WILDLIFE CLUSTER

OTHC Determining Factors Associated with Paddlefish Restoration Su	15,605	18,584	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00660 PASS THRU F18AF00660 (F-107-R-1)	SF
OTHC Assessing Wild Juvenile Trout Ecology in the Lower Mountain	15,605	-421	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F16AF00236 PASS THRU F16AF00236(F95R1)	SF
OTHC Assessing The Spawning Movement/Habitat Needs Of Riverit	15,605	16,032	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F15AF00102 (F-93-R) PASS THRU PO 3209005987	SF
OTHC Determining Factors Associated with Paddlefish Restoration Su	15,605	15,112	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00660 PASS THRU F18AF00660 (F-107-R-1)	SF
OTHC Striped Bass Exploitation in Tailwater Habitats of East-Central	15,605	62,344	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00898 PASS THRU F18AF00898 (F-108-R-1)	SF
OTHC Fine-Scale Genetic Structuring American Paddle Fish Po/Ulat	15,605	-112	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F14AF00156 PASS THRU F14AF00156F90R1(F-90-R-1)	SF
OTHC Assessing Wild Juvenile Trout Ecology in the Lower Mountain	15,605	0	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F16AF00236 PASS THRU P03209006397	SF
OTHC Accuracy of Clupeid Population Data Collected by Hydroacou	15,605	165	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F15AF00899 (F-94-R-1) PASS THRU PO 3209006249	SF
OTHC Assessing Wild Juvenile Trout Ecology in the Lower Mountain	15,605	-14	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F16AF00236 (F-95-R-1) PASS THRU PO 3209006397	SF
OTHC Fisheries Data Analysis System	15,605	1,009	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF00064 (F-98-R-1) PASS THRU PO 3209006723	SF
OTHC Effects of Sucker Giggling on Fish Populations in Oklahoma S	15,605	651	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00019 (F-100-R-1) PASS THRU PO 3209007078	SF
OTHC Economic Value and Regional Impacts of Canton Lake Fisher	15,605	8,063	8,823 Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00045 (F-101-R-1) PASS THRU PO 3209007079	SF
OTHC Effects of Sucker Giggling on Fish Populations in Oklahoma S	15,605	59,293	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00019 (F-100-R-1) PASS THRU PO 3209007078	SF
OTHC Economic Value and Regional Impacts of Canton Lake Fisher	15,605	79,041	15,985 Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00045 (F-101-R-1) PASS THRU PO 3209007079	SF
OTHC Black Bass Angler Harvest and Opinions in Relation to Strea	15,605	95,207	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00659 PASS THRU F18AF00659 (F-106-R-1)	SF
OTHC Quail Ecology and Management II	15,611	1,014	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00110 (W-195-R-1) PASS THRU PO 3209007120	SF
OTHC Quail Ecology and Management II	15,611	76,384	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00100 PASS THRU 3209007120	SF
OTHC New Shooting Range - GRANT COMPANION FUND	15,611	-30,953	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F16AF01195 W185P1 PASS THRU PO 3209006855	SF
OTHC New Shooting Range	15,611	108,678	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F16AF01195 W185P1 PASS THRU PO 3209006855	SF
OTHC Thermal Ecology and Impacts of Fragmentation and Prescrib	15,611	-503	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F15AF00618 (W179R1) PASS THRU PO 3209006179	SF
OTHC The Economic Impact of Lesser Prairie Chicken Protection in	15,611	-524	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F15AF01178 (W179R1) PASS THRU F15AF01178(W-182-R-1)	SF
OTHC Reevaluation Of The Status & Distribution Of Black Bears In	15,611	20,169	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F14AF00251 (W-174-R-1) PASS THRU PO 3209005400	SF
OTHC Human dimensions and social carrying capacity for black bea	15,611	3,066	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF00264 (W-187-R-1) PASS THRU PO 3209006807	SF
OTHC In Support of Greater Prairie-Chicken Conservation in Osage	15,611	7,676	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF01259 (W-178-R-2) PASS THRU PO 3209007084	SF
OTHC Status and Trends in Bobcat Populations	15,611	3,661	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF01257 (W-191-R-1) PASS THRU PO 3209007085	SF
OTHC Quail Ecology and Management II	15,611	4,570	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00110 (W-195-R-1) PASS THRU PO 3209007120	SF
OTHC Human dimensions and social carrying capacity for black bea	15,611	44,748	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF00264 (W-187-R-1) PASS THRU PO3209006807	SF
OTHC Status and Trends in Bobcat Populations	15,611	74,920	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF01257 (W-191-R-1) PASS THRU PO3209007085	SF
OTHC In Support of Greater Prairie-Chicken Conservation in Osage	15,611	37,820	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F17AF01259 (W-178-R-2) PASS THRU PO3209007084	SF
OTHC Quail Ecology and Management II	15,611	404,916	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00110 (W-195-R-1) PASS THRU 3209007120	SF
OTHC Spatial Ecology and Expansion of Recolonizing Black Bear P	15,611	221,425	Department of the Interior Fish and Wildlife Service	Oklahoma Department of Wildlife Conservation	F18AF00311 (W-199-R-1) PASS THRU PO#3209007287	SF
TOTAL FISH AND WILDLIFE CLUSTER		1,332,021	24,808			

DEPARTMENT OF TRANSPORTATION CLUSTERS

HIGHWAY PLANNING AND CONSTRUCTION CLUSTER

OTHC Ltap Transportation	20,205	-36	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation (Okla Dept of	TTLTAP002TTPICE300 PASS THRU LTAP	SF
OTHC Development Of An Asphalt Pavement Test Facility At The Ot	20,205	0	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation	SPRY-0010(066)RS JP01946(68) PASS THRU SPR ITEM 2270	SF
OTHC Alternative Cementitious Materials For Development Of Next	20,205	8,220	Department of Transportation Federal Highway Administration (FHWA)	Georgia Institute of Technology	DTFH6114H00003 PASS THRU RE687G1	PF
OTHC Local Technical Assistant Program - LTAP FY16	20,205	239	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation	TTYLTAP003TT PASS THRU	SF
OTHC Local Technical Assistant Program - LTAP FY16	20,205	-722	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation	TTYLTAP003TT PASS THRU	SF
OTHC Local Technical Assistance Program	20,205	-9,828	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation	TTYLTAP(005) ITEM1440 PASS THRU PO3459052426	SF
OTHC Evaluation of Maintenance Procedures for Bridge Spalling on	20,205	4,631	Department of Transportation Federal Highway Administration (FHWA)	Univ Of Cincinnati	30556 PASS THRU 010970002	SF
OTHC Local Technical Assistance Program	20,205	146,285	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation (Okla Dept of	TTYLTAP(006) ITEM 1440 PASS THRU PO3459056256	PF
OTHC Concrete Pavement Mixtures with High Supplementary Ceme	20,205	56,771	Department of Transportation Federal Highway Administration (FHWA)	Univ Of Illinois	1775200501 PASS THRU 087795-16630	PF
OTHC Protecting Piers of Overhead Structures from Degradation Du	20,205	19,525	Department of Transportation Federal Highway Administration (FHWA)	Univ Of Cincinnati	E171303 PASS THRU 011154-002	PF
OTHC Local Technical Assistance Program	20,205	273,368	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Department of Transportation (Okla Dept of	TTYLTAP(007) ITEM 1440 PASS THRU PO3459059437	SF
OTHC Effects of Compaction and Soil Moisture on American Burying	20,205	469	Department of Transportation Federal Highway Administration (FHWA)	University of Nebraska	SPR-P(15)M049 PASS THRU 26-6238-0729-002	PF
OTHC Treewalk Village	20,219	-16,486	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Tourism & Recreation Department	NRT-RT16(100)16-14 PASS THRU 16-14	SF
OTHC Treewalk Village	20,219	20,818	Department of Transportation Federal Highway Administration (FHWA)	Oklahoma Tourism & Recreation Department	NRT-RT16(100)16-14 PASS THRU 16-14	SF
TOTAL HIGHWAY PLANNING & CONSTR. CLUSTER		503,254	0			

HIGHWAY SAFETY CLUSTER

OTHC FY19 OHSO Motorcycle Safety Grant	20,600	39,231	Department of Transportation National Highway Traffic Safety Administration (N Oklahoma Highway Safety Office	OHSO-FY2019-OSU-OKC-00141 PASS THRU STMC-19-02-07-08	SF
OTHC FY19 OSU-OKC Rider Coach Conference	20,600	5,973	Department of Transportation National Highway Traffic Safety Administration (N Oklahoma Highway Safety Office	69A3751930004020OKO PASS THRU STMC-19-06-01-08	SF
TOTAL HIGHWAY SAFETY CLUSTER		45,204	0		

TOTAL DEPARTMENT OF TRANSPORTATION CLUSTERS

		548,458	0
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DEPARTMENT OF EDUCATION CLUSTERS

SPECIAL EDUCATION CLUSTER (IDEA)

OTHC Able Tech Information Services	84,027	0	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027A150051 PASS THRU PO265904497	SF
OTHC Special Education Resolution Center (SERC)	84,027	-443	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027A140051 PASS THRU PO2659014415	SF

Oklahoma State University - General University
Detailed Schedule of Expenditures of Federal Awards
June 30, 2019

OTHC OSDE AT Services	84.027	11,277	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027150051 PASS THRU PO2659016591	SF		
OTHC Special Education Resolution Center (SERC)	84.027	5,602	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027150051 PASS THRU PO2659014415	SF		
OTHC OSDE AT Services	84.027	507,382	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027A160051 PASS THRU PO2659017212	SF		
OTHC SERC - Special Education Resolution Center	84.027	337,626	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027180051 PASS THRU PO2659014415	SF		
OTHC Evaluation of the Collaborative OSU/SPS Transition Program	84.027	13,650	Department of Education Office of Special Education and Rehabilitative ServicesStillwater Public Schools	H027A180051 PASS THRU PO057	SF		
OTHC OSDE AT Services	84.027	110	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H027A160051 PASS THRU OSDE AT SERVICES	PF		
OTHC Special Education Resolution Center	84.027	1,703	Department of Education Office of Special Education and Rehabilitative ServicesOK State Department of Education	H02A160051 PASS THRU SPECIAL EDUCATION RESOLUTION CENTER	SF		
TOTAL SPECIAL EDUCATION CLUSTER(IDEA)		876,907			0		
TRIO CLUSTER							
OTHC Student Support Services Program	84.042	1,029	Department of Education Office of Postsecondary Education	U. S. Department of Education	P042A100302	FF	
OTHC Student Support Services	84.042	246,577	Department of Education Office of Postsecondary Education	U. S. Department of Education	P042A151210	FF	
OTHC FY16-FY20 Project Students Overcoming Academic Roadblo	84.042	346,279	Department of Education Office of Postsecondary Education	U. S. Department of Education	P042A150794	FF	
OTHC Talent Search OKState	84.044	255,839	Department of Education Office of Postsecondary Education	U. S. Department of Education	P044A160548	FF	
OTHC FY17 - FY21 Talent Search Grant	84.044	216,913	Department of Education Office of Postsecondary Education	U. S. Department of Education	P044A160467	FF	
OTHC Upward Bound	84.047	-3,979	Department of Education Office of Postsecondary Education	U. S. Department of Education	P047A120852	FF	
OTHC Upward Bound	84.047	306,520	Department of Education Office of Postsecondary Education	U. S. Department of Education	P047A170272	FF	
OTHC FY14 Upward Bound Grant	84.047	2,922	Department of Education Office of Postsecondary Education	U. S. Department of Education	P047A120368	FF	
OTHC Upward Bound	84.047	375,547	Department of Education Office of Postsecondary Education	U. S. Department of Education	P047A171149	FF	
OTHC Ronald E McNair Program	84.217	309,421	Department of Education Office of Postsecondary Education	U. S. Department of Education	P217A170248	FF	
TOTAL TRIO CLUSTER		2,957,068			0		
TOTAL DEPARTMENT OF EDUCATION CLUSTERS		2,933,975			0		
DEPARTMENT OF HEALTH AND HUMAN SERVICES CLUSTERS							
TANF CLUSTER							
OTHC TANF M Power FY16	93.558	-4,920	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1601OKTANF PASS THRU PA 15000402	SF		
OTHC TANF MPower FY18	93.558	4,920	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1801OKTANF PASS THRU PA 15000402	SF		
OTHC TANF MPower FY19	93.558	135,577	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1901OKTANF PASS THRU PA15000402	SF		
OTHC FY16 Project Reach Grant	93.558	3,033	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1601OKTANF PASS THRU PO0100402	SF		
OTHC FY16 Job Readiness Grant	93.558	7,035	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1601OKTANF PASS THRU PO1100445	SF		
OTHC FY18 Project Reach Grant	93.558	1,266	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1801OKTANF PASS THRU PO100402	SF		
OTHC FY19 Project Reach Grant	93.558	192,954	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	1901OKTANF PASS THRU 100402	SF		
TOTAL TANF CLUSTER		339,865			0		
CCDF CLUSTER							
OTHC FY 19 Scholars for Excellence Grant	93.575	67,471	Department of Health and Human Services Administration for Children and Farr OK State Regents for Higher Education	16000127 PASS THRU 0100127	SF		
TOTAL CCDF CLUSTER		67,471			0		
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES CLUSTERS		407,336			0		
DEPARTMENT OF AGRICULTURE							
OTHR National American Indian Science and Engineering Fair	10.000	5,000	Department of Agriculture	U. S. Department of Agriculture	12FPC319P0064	FF	
OTHR Stronger Economies Together	10.000	-30	Department of Agriculture	Mississippi State University	RBS1039 PASS THRU 01800034045216	PF	
OTHR Snap Program - Farmers Market Food Stamp	10.000	17,850	Department of Agriculture	Oklahoma Department of Human Services	SNAP PASS THRU SNAP FARMERS MARKET	SF	
OTHR OK FY18 Stone Fruit commodity Survey/Farm Bill	10.025	17,151	Department of Agriculture Animal and Plant Health Inspection Service	U. S. Department of Agriculture	AP18PPQF0000C427	FF	
OTHR FY19-FY21 Farmer's Market Promotion Program	10.168	31,651	Department of Agriculture Agricultural Marketing Service	U. S. Department of Agriculture	AM180100XXXG071	FF	
OTHR Food Safety Modernization Act Training and Technical Suppo	10.170	11,111	Department of Agriculture Agricultural Marketing Service	Oklahoma Department of Agriculture	16SCBGP0K0055 PASS THRU 0409017347	SF	
OTHR Food Safety Modernization Act Training and Technical Suppo	10.170	2,309	Department of Agriculture Agricultural Marketing Service	Oklahoma Department of Agriculture	16SCBGP0K0055 PASS THRU 0409017347	SF	
OTHR Food Safety Modernization Act Training and Technical Suppo	10.170	6,236	Department of Agriculture Agricultural Marketing Service	Oklahoma Department of Agriculture	16SCBGP0K0055 PASS THRU 0409017347	SF	
OTHR Whole-chain traceability to Improve Food Safety: Melons	10.170	8,760	Department of Agriculture Agricultural Marketing Service	Oklahoma Department of Agriculture (Okla Dept of Agr	16SCBGP0K0055 PASS THRU RD30913750017343	SF	
OTHR IR-4 Liaison 2017	10.200	2,298	Department of Agriculture National Institute of Food and Agriculture	University of Florida	20173438327029 PASS THRU 1800575190	PF	
OTHR A Systems Based Approach To Building Acres and Improving	10.200	18,588	23,110	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	2017-38624-27164	FF
OTHR Forensic Plant Pathology-Fellowship	10.210	-766	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20133842020536	FF	
OTHR Filling the Gaps in Crops Bio-Security: Training Graduate Lea	10.210	61,802	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20163842025497	FF	
OTHR Food Manufacturing and Safety Mentoring Program to Develo	10.210	94,371	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20173842026757	FF	
OTHR Oklahoma Sustainable Agriculture Research and Education P	10.215	33,792	Department of Agriculture National Institute of Food and Agriculture	University of Georgia	2017-38640-26914 PASS THRU SUB00001746	PF	
OTHR Training Extension Agents in Kentucky and Oklahoma in Foo	10.215	9,919	Department of Agriculture National Institute of Food and Agriculture	Univ Of Kentucky	20153864023780 PASS THRU 320000056416237	PF	
OTHR Southern Region SARE Sustainable Agriculture Training Prog	10.215	566	Department of Agriculture National Institute of Food and Agriculture	University of Georgia	20153864023780 PASS THRU RD30913450011171	PF	
OTHR Sustainable Agriculture Training Program-Program Developm	10.215	0	Department of Agriculture National Institute of Food and Agriculture	University of Georgia	20133864020856 PASS THRU RD309125494	PF	
OTHR SARE Fellowship: Outdoor Forage Lab	10.215	1,459	Department of Agriculture National Institute of Food and Agriculture	University of Wyoming	20153864023779 PASS THRU 1003285-OSU	PF	
OTHR Southern Region SARE Professional Development Program -	10.215	21,269	Department of Agriculture National Institute of Food and Agriculture	University of Georgia	20163864025382 PASS THRU RD3091375001462	PF	
OTHR Oklahoma's Baccalaureate Degree in Agriculture Leadership:	10.217	93,871	40,544	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20167000324774	FF
OTHR Natives: Native Americans Trained in Various Entomological t	10.220	36,214	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20173841326672	FF	
OTHR Community Foods project Competitive Grant Program	10.225	349	Department of Agriculture National Institute of Food and Agriculture	Choctaw Nation Of Oklahoma	20163380025594 PASS THRU OSU1625594	PF	
OTHR Community Foods project Competitive Grant Program	10.225	3,416	Department of Agriculture National Institute of Food and Agriculture	Choctaw Nation Of Oklahoma	20163380025594 PASS THRU OSU1625594	PF	
OTHR Bridging the Mandate Gap: Equipping Agricultural Educators I	10.226	7,740	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20163841425823	FF	
OTHR Great Plains Diagnostic Network	10.304	32,450	Department of Agriculture National Institute of Food and Agriculture	Kansas State University	20163762025766 PASS THRU S17048	PF	
OTHR Great Plains Diagnos	10.304	-110	Department of Agriculture National Institute of Food and Agriculture	Kansas State University	20123762019627 PASS THRU S13015.02	PF	
OTHR Breeding Organic Cotton Cultivars withDistinct Morphological	10.307	34,869	Department of Agriculture National Institute of Food and Agriculture	Texas A&M University	2017-51300-26812 PASS THRU M1802350	PF	
OTHR Persistence, Survival, and Recovery of Warm-Season Turfgra	10.309	181,873	Department of Agriculture National Institute of Food and Agriculture	University of Florida	20155118124291 PASS THRU UFDSP00011196	PF	
OTHR Resilience And Vulnerability Of Beef Cattle Production In Tr	10.310	24,966	Department of Agriculture National Institute of Food and Agriculture	Kansas State University	20136900223146 PASS THRU S15200	PF	
OTHR Oklahoma State University Sustainable Bioenergy Education	10.310	244,758	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20176701026733	FF	
OTHR Oklahoma State University Sustainable Bioenergy Education	10.310	29,969	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20176701026733	FF	
OTHR Oklahoma State University Sustainable Bioenergy Education	10.310	26,396	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20176701026733	FF	
OTHR Student Engagement in Plant Sciences Through Summer Urb	10.310	99,945	Department of Agriculture National Institute of Food and Agriculture	U. S. Department of Agriculture	20186703327698	FF	
OTHR Compliance and Technical Assistance ofr Child and Adult Car	10.310	26,042	Department of Agriculture National Institute of Food and Agriculture	OU Health Sciences Center	20176800126355 PASS THRU RS2017014601	SF	
OTHR Participatory Approaches to Agroecosystem Resilience in Tir	10.310	2,775	Department of Agriculture National Institute of Food and Agriculture	New Mexico State University	2018-68002-28109 PASS THRU Q01999	PF	
OTHR Sustaining Agriculture through Adaptive Management to Pres	10.310	96,040	Department of Agriculture National Institute of Food and Agriculture	Colorado State University	20166800725006 PASS THRU G062632	PF	

Oklahoma State University - General University
 Detailed Schedule of Expenditures of Federal Awards
 June 30, 2019

OTHR	SORH - State Office of Rural Health	93,913	166,321	Department of Health and Human Services Health Resources and Services Adr U.S. Department of Health and Human Services		5 H95RH00153-17	FF
OTHR	Improving HIV Health Outcomes	93,914	136,205	Department of Health and Human Services Health Resources and Services Adr AIDS United	U69HA310670100	PASS THRU AIDS UNITED SUBAWARD 7-592549	PF
OTHR	Improving HIV Health Outcomes	93,914	19,745	Department of Health and Human Services Health Resources and Services Adr AIDS United	U69HA310670100	PASS THRU AIDS UNITED SUBAWARD 7-592549	PF
OTHR	Ryan White Part B Interagency	93,917	66,260	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU PO 340902109	SF
OTHR	Co-Pay/Deductible Pilot Program	93,917	-300	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU PO 3409019661	SF
OTHR	Ryan White Part B Interagency	93,917	-4,976	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU PO 3409019641	SF
OTHR	Co-Pay/Deductible Pilot Program	93,917	34,794	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU PO 3409019661	SF
OTHR	Ryan White Part B Interagency	93,917	-30,029	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU PO 3409019641	SF
OTHR	Ryan White Part B Interagency	93,917	613,602	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU PO 3409022109	SF
OTHR	Ryan White II HIV Home Health Program (HHP)	93,917	5,176	Department of Health and Human Services Health Resources and Services Adr Oklahoma State Department of Health		X07HA00048 PASS THRU 3409020708	SF
OTHR	Ryan White Title Iii/Part C Outpatient Program	93,918	-2,019	Department of Health and Human Services Health Resources and Services Adr Health Resources and Services Administration		H76HA00187	FF
OTHR	Ryan White Part C Outpatient EIS Program	93,918	1,295	Department of Health and Human Services Health Resources and Services Adr U.S. Department of Health and Human Services		5H76HA00187	FF
OTHR	Ryan White HIV/AIDS Program Part C HIV Early Intervention	93,918	522,336	Department of Health and Human Services Health Resources and Services Adr Health Resources and Services Administration		2 H76HA00187-22-00	FF
OTHR	Ryan White Title III HIV Capacity Development and Planning	93,918	39,788	Department of Health and Human Services Health Resources and Services Adr Health Resources and Services Administration		P06HA31417	FF
OTHR	Ryan White HIV/AIDS Program Parct C HIV Early Interventior	93,918	320,535	Department of Health and Human Services Health Resources and Services Adr Health Resources and Services Administration		5H76HA00187-23-00	FF
OTHR	RW III HIV Capacity Development and Planning Grants	93,918	61,942	Department of Health and Human Services Health Resources and Services Adr Health Resources and Services Administration		P06HA32357	FF
OTHR	Infant Mortality Reduction Initiative	93,926	-37,290	Department of Health and Human Services Health Resources and Services Adr Community Service Council of Greater Tulsa	H49MCZ7806	PASS THRU INFANT MORTALITY REDUCTION	PF
OTHR	Infant Mortality Reduction Initiative	93,926	190,548	Department of Health and Human Services Health Resources and Services Adr Community Service Council of Greater Tulsa	H49MCZ7806	PASS THRU INFANT MORTALITY REDUCTION	PF
OTHR	Region 9-Strategic Prevention Framework State Initiative Gra	93,959	0	Department of Health and Human Services Substance Abuse and Mental Health Oklahoma Department of Mental Health and Substance		3B08TI010042 PASS THRU PO4529039833	SF
OTHR	Region 3 - Regional Prevention Coordinator (Kay, Noble, Osa	93,959	0	Department of Health and Human Services Substance Abuse and Mental Health Oklahoma Department of Mental Health and Substance		3B08TI010042 PASS THRU 4529050203	SF
OTHR	Region 9 Regional Prevention Coordinator (Okmulgee and Cr	93,959	3,878	Department of Health and Human Services Substance Abuse and Mental Health Oklahoma Department of Mental Health and Substance		3B08TI010042 PASS THRU PO4529050214	SF
OTHR	Region 3 - Regional Prevention Coordinator (Kay, Noble, Osa	93,959	816	Department of Health and Human Services Substance Abuse and Mental Health Oklahoma Department of Mental Health and Substance		3B08TI010042 PASS THRU PO4529050203	SF
OTHR	Region 9 - Regional Prevention Coordinator (Okmulgee and C	93,959	106,526	Department of Health and Human Services Substance Abuse and Mental Health Oklahoma Department of Mental Health and Substance		3B08TI010042 PASS THRU PO4529050214	SF
OTHR	Region 3 - Regional Prevention Coordinator (99Kay, Noble, C	93,959	120,187	Department of Health and Human Services Substance Abuse and Mental Health Oklahoma Department of Mental Health and Substance		3B08TI010042 PASS THRU PO4529050203	SF
OTHR	American Indians Into Psychology Program	93,970	236,579	Department of Health and Human Services Indian Health Service	Indian Health Services	D912IH50005	FF
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			6,784,168	105,116			
DEPARTMENT OF HOMELAND SECURITY							
OTHR	USFA Publications Revision	97,000	69,767	Department of Homeland Security	Federal Emergency Management Agency	HSFE2016P0231	FF
OTHR	Nfa State Fire Trng	97,043	-2	Department of Homeland Security	Federal Emergency Management Agency	EMW-2013-GR-00027	FF
OTHR	Nfa State Fire Training Grant, 2014-2015	97,043	-246	Department of Homeland Security	Federal Emergency Management Agency	EMW-2014-GR-00080	FF
OTHR	National Fire Academy State Fire Training Grant, 2017-2018	97,043	14,943	Department of Homeland Security	Federal Emergency Management Agency	EMW-2017-GR-00032	FF
OTHR	National Fire Academy State Fire Training Grant, 2018-2019	97,043	11,649	Department of Homeland Security	Federal Emergency Management Agency	EMW-2018-GR-00032	FF
OTHR	Fire Safety Solutions For Oklahomans Who have A Hearing Inr	97,044	0	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2013-FP-00416 PASS THRU EN-15-OT-071	PF
OTHR	Fire Safety Solutions for Oklahomans with Disabilities	97,044	-4,369	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2014-FP-00158 PASS THRU OKAT	PF
OTHR	Development of a Handbook: Making the Culture Shift Handb	97,044	221	Department of Homeland Security	National Volunteer Fire Council, Inc	EMW-2014-FP-00336 PASS THRU 391274172-EN1507246	PF
OTHR	AFG to Purchase Mobile Grain Engulfment/Confined Space R	97,044	-1	Department of Homeland Security	Federal Emergency Management Agency	EMW2015FZ00127	FF
OTHR	Fire Safety Solutions for Oklahomans with Disabilities	97,044	0	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2015-FP-00206 PASS THRU OKAT	PF
OTHR	Fire Safety Solutions for Oklahomans with Disabilities	97,044	-5,745	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2015-FP-00206 PASS THRU OKAT	PF
OTHR	Fire Safety Solutions for Oklahomans with Disabilities	97,044	2,557	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2016-FP-00331 PASS THRU OKAT	PF
OTHR	Fire Safety Solutions for Oklahomans with Disabilities	97,044	5,728	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2016-FP-00331 PASS THRU OKAT	PF
OTHR	Fire Safety Solutions for Oklahomans with Disabilities	97,044	25,920	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2017-FP-00365 PASS THRU OKAT	PF
OTHR	Fire Safety Solutions for Oklahomans With Disabilities	97,044	25,234	Department of Homeland Security	Oklahoma Assistive Technology Foundation	EMW-2017-FP-00365 PASS THRU OKAT	PF
OTHR	2016 Homeland Security Grant Program - SCBA Project	97,067	48,528	Department of Homeland Security	Oklahoma Office of Homeland Security	EMW-2016-SS-00044 PASS THRU 820.007	SF
OTHR	2017 Homeland Security Grant Program - Structural Collapse	97,067	9,617	Department of Homeland Security	Oklahoma Office of Homeland Security	EMW-2018-SS-00024 PASS THRU 920.003	SF
			203,801	0			
OTHER FEDERAL AGENCIES							
OTHR	Shedding Light on a Gem: The Robert E. Cunningham Photo	89,003	3,000	National Archives and Records Administration	Oklahoma Department Of Libraries	RC10024118 PASS THRU NHPRC19-20	SF
TOTAL OTHER FEDERAL AGENCIES			3,000	0			
TOTAL TYPE B PROGRAMS			21,998,998	381,898			
TOTAL EXPENDITURES OF FEDERAL AWARDS			322,442,935	25,708,987			

Pgm	CFDA	OSU Title of Project	Expenditures	Amounts	FEDERAL AGENCY NAME	OSU Sponsor	Agreement Number(s)	Fd Srce
				Passed Through to Sub-Recipients				
TYPE A PROGRAMS								
OTHER TYPE A PROGRAM								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	219,661		National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0021	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	3,342,806	195,554	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0021	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	1,372,516		National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0021	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	155,789		National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0022	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	2,372,809	153,712	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0022	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	367,353		National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0022	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	19,201	15,556	National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0023	FF
OTHR	43.008	NASA STEM Pathway Activities-Consortium for Education (NSPACE)	88,288		National Aeronautics and Space Administration	National Aeronautics and Space Administration	80NSSC17M0023	FF
OTHR	43.008	Strategic Education Alliance-Sea Subrecipient	2,648		National Aeronautics and Space Administration	Texas A&M University	NNX12AL64A PASS THRU S120059	PF
OTHR	43.008	Strategic Education Alliance-Sea Subrecipient	231		National Aeronautics and Space Administration	Texas A&M University	NNX12AL64A PASS THRU S120059	PF
OTHR	43.008	Nasa-Ipa Agreement-Snyder	14,285		National Aeronautics and Space Administration	National Aeronautics and Space Administration	NNG13JA02P	FF
OTHR	43.008	NASA IPA - Kamas	86,120		National Aeronautics and Space Administration	National Aeronautics and Space Administration	NNJ15ZA14P	FF
OTHR	43.008	NASA IPA - Dixon	113,074		National Aeronautics and Space Administration	National Aeronautics and Space Administration	NNJ15ZA14P	FF
TOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION			8,154,781	364,822				
TOTAL EXPENDITURES OF FEDERAL AWARDS			8,154,781	364,822				