SOUTHERN OREGON UNIVERSITY

Cash flow forecast

Cash Date		7/31/2026
Starting cash on hand	$	24,988,096
Less: outstanding payments	$	(1,069,406)
Less: fiduciary funds	$	(8,700,000)
Available cash on hand	$	15,218,690

Cash flow Starting date: Aug 2026

ALERT AND TRIGGER CODING LEGEND	
	Cash below debt payment level for following month
	CAN'T MAKE PAYROLL
	! Land sale reserve needed

	8/01/2026	9/01/2026	10/01/2026	11/01/2026	12/01/2026	01/01/2027	2/01/2027	3/01/2027	4/01/2027	5/01/2027	End FY2027 6/01/2027
	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27
Cash on hand (beginning of month)	$ 15,218,690	$ 9,648,871	$ 13,530,064	$ 24,028,602	$ 17,822,008	$ 21,876,734	$ 24,926,614	$ 18,837,872	$ 21,145,479	$ 21,165,392	$ 17,138,108
Cash receipts											
Payment on Accounts Receivable - Students	$ 1,131,600	$ 10,860,600	$ 2,172,120	$ 1,448,080	$ 10,177,500	$ 2,035,500	$ 1,357,000	$ 9,501,300	$ 1,900,260	$ 1,266,840	$ 1,697,400
Payment on Accounts Receivable - Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Appropriations	$ -	$ -	$ 14,637,794	$ 407,900	$ -	$ 7,137,794	$ 407,900	$ -	$ 4,772,794	$ 407,900	$ -
Recovery of Accounts Receivable in Collections	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Foundation Reimbursements	$ 108,000	$ 108,000	$ 770,500	$ 108,000	$ 608,000	$ 1,520,500	$ 108,000	$ 108,000	$ 1,568,500	$ 2,144,874	$ 1,608,000
Interest Income	$ 79,729	$ 61,163	$ 74,100	$ 109,095	$ 88,407	$ 101,922	$ 112,089	$ 91,793	$ 99,485	$ 99,551	$ 86,127
Other Revenue	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500
Miscellaneous Income	$ 49,222	$ 43,057	$ 50,044	$ 39,343	$ 24,157	$ 79,053	$ 41,583	$ 68,925	$ 70,337	$ 41,013	$ 28,139
Total cash receipts	$ 2,126,051	$ 11,830,315	$ 18,524,554	$ 2,869,915	$ 11,655,562	$ 11,694,769	$ 2,784,071	$ 10,527,518	$ 9,231,376	$ 4,717,678	$ 4,177,166
Total cash available	17,344,741	21,479,187	32,054,618	26,898,518	29,477,570	33,571,503	27,710,685	29,365,390	30,376,855	25,883,070	21,315,275
Cash paid out											
Labor & OPE	$ 4,747,781	$ 5,022,806	$ 5,332,816	$ 5,332,816	$ 5,332,816	$ 5,193,817	$ 5,332,816	$ 5,319,554	$ 5,319,554	$ 5,346,078	$ 5,047,925
Accounts Payable Disbursements (<$500,000 annually)	$ 1,922,218	$ 2,221,318	$ 1,142,285	$ 2,215,018	$ 1,195,575	$ 1,912,146	$ 1,638,947	$ 1,091,788	$ 2,194,494	$ 2,060,261	$ 1,128,953
Accounts Payable Disbursements - Aladdin Food Services	$ 423,140	$ 40,817	$ 286,928	$ 311,244	$ 263,446	$ 480,443	$ 418,125	$ 600,411	$ 454,047	$ 594,465	$ 451,755
Accounts Payable Disbursements - Insurance	$ 47,081	$ 111,476	$ 146,705	$ 100,052	$ 128,818	$ 138,966	$ 103,000	$ 84,000	$ 90,000	$ 103,000	$ 136,000
Accounts Payable Disbursements - P-Card Payments	$ 307,948	$ 326,847	$ 391,103	$ 404,919	$ 463,932	$ 322,299	$ 352,000	$ 337,000	$ 375,000	$ 393,000	$ 350,000
Accounts Payable Disbursements - Risepoint	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 381,000	$ -	$ -	$ -
Accounts Payable Disbursements - La Clinica	$ -	$ -	$ 441,840	$ 388,318	$ -	$ -	$ 709,768	$ -	$ 349,210	$ -	$ -
Accounts Payable Disbursements - Ellucian	$ 33,693	$ 64,178	$ 136,184	$ 175,987	$ 68,092	$ 33,216	$ 67,000	$ 133,000	$ 135,000	$ 100,000	$ 372,000
Accounts Payable Disbursements - Foundation Projects											
Accounts Payable Disbursements - Workday	$ -	$ -	$ -	$ -	$ -	$ 29,811	$ 103,000	$ 125,000	$ 146,000	$ -	$ 1,871,000
Debt Service											
Debt Service - State of Oregon (Capital Bonds)	$ -	$ -	$ -	$ -	$ -	$ 386,033	$ -	$ -	$ -	$ -	$ -
Debt Service - OR Dept of Energy (SELP)	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253
Debt Service - Workday Financing	$ 135,645	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904
Other expenses											
Workday Implementation - Alchemy (not financed)	$ 59,114	$ 13,528	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other expenses or 1-time entries											
Subtotal	$ 7,695,869	$ 7,949,123	$ 8,026,015	$ 9,076,509	$ 7,600,836	$ 8,644,889	$ 8,872,814	$ 8,219,911	$ 9,211,463	$ 8,744,962	$ 9,505,790
Total cash paid out	$ 7,695,869	$ 7,949,123	$ 8,026,015	$ 9,076,509	$ 7,600,836	$ 8,644,889	$ 8,872,814	$ 8,219,911	$ 9,211,463	$ 8,744,962	$ 9,505,790
Cash on hand (end of month)	$ 9,648,871	$ 13,530,064	$ 24,028,602	$ 17,822,008	$ 21,876,734	$ 24,926,614	$ 18,837,872	$ 21,145,479	$ 21,165,392	$ 17,138,108	$ 11,809,485

Utilization of Land Sales Reserve Portion

SCENARIO CHANGES TO THIS VERSION

1) Enrollment projection changed to a 16% decline
2) SSCM (state allocation) adjusted to reflect enrollment decline
3) Changes to Vitality Plan have been incorporated
4) Reduced non-payment rate on student accounts

SOUTHERN OREGON

Cash flow forecast

Cash Date	
Starting cash on hand	
Less: outstanding payments	
Less: fiduciary funds	
Available cash on hand	

	Start FY2028											End FY2028
	7/01/2027	8/01/2027	9/01/2027	10/01/2027	11/01/2027	12/01/2027	01/01/2028	2/01/2028	3/01/2028	4/01/2028	5/01/2028	6/01/2028
	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28
Cash on hand (beginning of month)	$ 11,809,485	$ 15,878,524	$ 10,596,483	$ 15,345,253	$ 18,783,596	$ 12,809,219	$ 16,823,138	$ 20,908,414	$ 15,186,523	$ 18,017,202	$ 18,456,890	$ 12,760,792
Cash receipts												
Payment on Accounts Receivable - Students	$ 1,731,900	$ 1,154,600	$ 11,074,500	$ 2,214,900	$ 1,476,600	$ 10,384,500	$ 2,076,900	$ 1,384,600	$ 9,687,600	$ 1,937,520	$ 1,291,680	$ 1,731,900
Payment on Accounts Receivable - Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Appropriations	$ 10,890,794	$ -	$ 412,000	$ 7,274,794	$ 412,000	$ -	$ 7,274,794	$ 412,000	$ -	$ 4,864,794	$ 412,000	$ -
Recovery of Accounts Receivable in Collections	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Foundation Reimbursements	$ 120,500	$ 108,000	$ 108,000	$ 770,500	$ 108,000	$ 108,000	$ 2,020,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 1,608,000
Interest Income	$ 68,365	$ 81,928	$ 64,322	$ 80,151	$ 91,612	$ 71,697	$ 85,077	$ 98,695	$ 79,622	$ 89,057	$ 90,523	$ 71,536
Other Revenue	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500
Miscellaneous Income	$ 15,714	$ 49,222	$ 43,057	$ 50,044	$ 39,343	$ 24,157	$ 79,053	$ 41,583	$ 68,925	$ 70,337	$ 41,013	$ 28,139
Total cash receipts	$ 13,647,273	$ 2,151,251	$ 12,459,379	$ 11,210,389	$ 2,885,055	$ 11,345,854	$ 12,356,324	$ 2,802,377	$ 10,701,647	$ 9,302,208	$ 2,700,716	$ 4,197,075
Total cash available	25,456,758	18,029,775	23,055,862	26,555,642	21,668,651	24,155,074	29,179,463	23,710,791	25,888,170	27,319,411	21,157,606	16,957,867
Cash paid out												
Labor & OPE	$ 4,575,520	$ 4,442,866	$ 4,695,532	$ 4,984,271	$ 4,984,271	$ 4,984,271	$ 4,840,751	$ 4,984,271	$ 4,970,611	$ 4,970,611	$ 4,997,931	$ 4,730,119
Accounts Payable Disbursements (<$500,000 annually)	$ 688,820	$ 1,703,308	$ 2,302,451	$ 896,690	$ 2,308,759	$ 952,061	$ 1,892,438	$ 1,589,715	$ 1,084,788	$ 2,152,705	$ 2,038,261	$ 1,030,953
Accounts Payable Disbursements - Aladdin Food Services	$ 416,703	$ 441,218	$ 45,469	$ 286,928	$ 311,244	$ 263,446	$ 480,443	$ 418,125	$ 600,411	$ 454,047	$ 594,465	$ 451,755
Accounts Payable Disbursements - Insurance	$ 135,000	$ 49,000	$ 115,000	$ 152,000	$ 104,000	$ 133,000	$ 144,000	$ 107,000	$ 87,000	$ 94,000	$ 107,000	$ 141,000
Accounts Payable Disbursements - P-Card Payments	$ 441,000	$ 319,000	$ 338,000	$ 405,000	$ 419,000	$ 480,000	$ 334,000	$ 365,000	$ 349,000	$ 389,000	$ 407,000	$ 363,000
Accounts Payable Disbursements - Risepoint	$ -	$ 288,000	$ -	$ 301,000	$ -	$ 301,000	$ -	$ -	$ 363,000	$ -	$ -	$ -
Accounts Payable Disbursements - La Clinica	$ -	$ -	$ -	$ 457,000	$ 402,000	$ -	$ -	$ 735,000	$ -	$ 362,000	$ -	$ -
Accounts Payable Disbursements - Ellucian	$ 657,000	$ 35,000	$ 66,000	$ 141,000	$ 182,000	$ 70,000	$ 35,000	$ 70,000	$ 138,000	$ 140,000	$ 104,000	$ 386,000
Accounts Payable Disbursements - Foundation Projects												
Accounts Payable Disbursements - Workday	$ -	$ -	$ -	$ -	$ -	$ -	$ 31,000	$ 107,000	$ 130,000	$ 152,000	$ -	$ 1,937,000
Debt Service												
Debt Service - State of Oregon (Capital Bonds)	$ 2,516,033	$ -	$ -	$ -	$ -	$ -	$ 365,259	$ -	$ -	$ -	$ -	$ -
Debt Service - OR Dept of Energy (SELP)	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253
Debt Service - Workday Financing	$ 128,904	$ 135,645	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904
Other expenses												
Workday Implementation - Alchemy (not financed)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other expenses or 1-time entries												
Subtotal	$ 9,578,234	$ 7,433,291	$ 7,710,609	$ 7,772,046	$ 8,859,431	$ 7,331,935	$ 8,271,049	$ 8,524,268	$ 7,870,967	$ 8,862,520	$ 8,396,814	$ 9,187,985
Total cash paid out	$ 9,578,234	$ 7,433,291	$ 7,710,609	$ 7,772,046	$ 8,859,431	$ 7,331,935	$ 8,271,049	$ 8,524,268	$ 7,870,967	$ 8,862,520	$ 8,396,814	$ 9,187,985
Cash on hand (end of month)	$ 15,878,524	$ 10,596,483	$ 15,345,253	$ 18,783,596	$ 12,809,219	$ 16,823,138	$ 20,908,414	$ 15,186,523	$ 18,017,202	$ 18,456,890	$ 12,760,792	$ 7,769,882

SCENARIO CHANGES TO THIS VERSION

Utilization of Land Sales Reserve Portion

1) Enrollment projection changed to a 16% decline
2) SSCM (state allocation) adjusted to reflect enrollment decline
3) Changes to Vitality Plan have been incorporated
4) Reduced non-payment rate on student accounts

SOUTHERN OREGON

Cash flow forecast

Cash Date

Starting cash on hand

Less: outstanding payments

Less: fiduciary funds

Available cash on hand

	Start FY2029											End FY2029
	7/01/2028	8/01/2028	9/01/2028	10/01/2028	11/01/2028	12/01/2028	01/01/2029	2/01/2029	3/01/2029	4/01/2029	5/01/2029	6/01/2029
	Jul-28	Aug-28	Sep-28	Oct-28	Nov-28	Dec-28	Jan-29	Feb-29	Mar-29	Apr-29	May-29	Jun-29
Cash on hand (beginning of month)	$ 7,769,882	$ 12,406,337	7,095,406	12,066,308	15,820,299	9,862,264	14,088,899	17,984,061	12,269,140	15,290,762	15,946,909	10,256,912
Cash receipts												
Payment on Accounts Receivable - Students	$ 1,769,850	$ 1,179,900	$ 11,322,900	$ 2,264,580	$ 1,509,720	$ 10,612,200	$ 2,122,440	$ 1,414,960	$ 9,901,500	$ 1,980,300	$ 1,320,200	$ 1,769,850
Payment on Accounts Receivable - Grants	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
State Appropriations	$ 11,330,794	$ -	$ 412,000	$ 7,568,794	$ 412,000	$ -	$ 7,568,794	$ 412,000	$ -	$ 5,060,794	$ 412,000	$ -
Recovery of Accounts Receivable in Collections	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
Foundation Reimbursements	$ 120,500	$ 108,000	$ 108,000	$ 770,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 108,000	$ 1,520,500	$ 108,000	$ 1,108,000
Interest Income	$ 54,900	$ 70,354	$ 52,651	$ 69,221	$ 81,734	$ 61,874	$ 75,963	$ 88,947	$ 69,897	$ 79,969	$ 82,156	$ 63,190
Other Revenue	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500	$ 345,000	$ 282,500	$ 282,500
Miscellaneous Income	$ 141,495	$ 29,464	$ 46,150	$ 46,585	$ 46,084	$ 32,638	$ 44,744	$ 41,583	$ 68,925	$ 70,337	$ 41,013	$ 28,139
Total cash receipts	$ 14,237,538	$ 2,145,219	$ 12,699,201	$ 11,539,679	$ 2,915,039	$ 11,572,213	$ 12,152,441	$ 2,822,989	$ 10,905,822	$ 9,531,900	$ 2,720,869	$ 3,726,679
Total cash available	22,007,421	14,551,556	19,794,607	23,605,988	18,735,338	21,434,477	26,241,340	20,807,050	23,174,962	24,822,662	18,667,778	13,983,591
Cash paid out												
Labor & OPE	$ 4,599,144	$ 4,465,725	$ 4,713,221	$ 4,997,913	$ 4,997,913	$ 4,997,913	$ 4,849,727	$ 4,997,913	$ 4,983,843	$ 4,983,843	$ 5,011,983	$ 4,751,295
Accounts Payable Disbursements (<$500,000 annually)	$ 643,820	$ 1,669,308	$ 2,282,451	$ 835,690	$ 2,267,759	$ 909,061	$ 1,870,438	$ 1,539,715	$ 1,034,788	$ 2,110,705	$ 2,015,261	$ 929,953
Accounts Payable Disbursements - Aladdin Food Services	$ 416,703	$ 441,218	$ 45,469	$ 286,928	$ 311,244	$ 263,446	$ 480,443	$ 418,125	$ 600,411	$ 454,047	$ 594,465	$ 451,755
Accounts Payable Disbursements - Insurance	$ 140,000	$ 51,000	$ 120,000	$ 158,000	$ 108,000	$ 138,000	$ 150,000	$ 111,000	$ 91,000	$ 98,000	$ 111,000	$ 146,000
Accounts Payable Disbursements - P-Card Payments	$ 457,000	$ 331,000	$ 350,000	$ 420,000	$ 434,000	$ 497,000	$ 346,000	$ 378,000	$ 362,000	$ 403,000	$ 422,000	$ 376,000
Accounts Payable Disbursements - Risepoint	$ -	$ 306,000	$ -	$ 319,000	$ -	$ 319,000	$ -	$ -	$ 386,000	$ -	$ -	$ -
Accounts Payable Disbursements - La Clinica	$ -	$ -	$ -	$ 474,000	$ 417,000	$ -	$ -	$ 761,000	$ -	$ 375,000	$ -	$ -
Accounts Payable Disbursements - Ellucian	$ 681,000	$ 37,000	$ 69,000	$ 146,000	$ 189,000	$ 73,000	$ 37,000	$ 73,000	$ 143,000	$ 145,000	$ 108,000	$ 400,000
Accounts Payable Disbursements - Foundation Projects												
Accounts Payable Disbursements - Workday	$ -	$ -	$ -	$ -	$ -	$ -	$ 33,000	$ 111,000	$ 135,000	$ 158,000	$ -	$ 2,006,000
Debt Service												
Debt Service - State of Oregon (Capital Bonds)	$ 2,515,259	$ -	$ -	$ -	$ -	$ -	$ 342,514	$ -	$ -	$ -	$ -	$ -
Debt Service - OR Dept of Energy (SELP)	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253	$ 19,253
Debt Service - Workday Financing	$ 128,904	$ 135,645	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904	$ 128,904
Other expenses												
Workday Implementation - Alchemy (not financed)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other expenses or 1-time entries												
Subtotal	$ 9,601,083	$ 7,456,150	$ 7,728,299	$ 7,785,689	$ 8,873,074	$ 7,345,578	$ 8,257,280	$ 8,537,911	$ 7,884,200	$ 8,875,753	$ 8,410,866	$ 9,209,161
Total cash paid out	$ 9,601,083	$ 7,456,150	$ 7,728,299	$ 7,785,689	$ 8,873,074	$ 7,345,578	$ 8,257,280	$ 8,537,911	$ 7,884,200	$ 8,875,753	$ 8,410,866	$ 9,209,161
Cash on hand (end of month)	$ 12,406,337	7,095,406	12,066,308	15,820,299	9,862,264	14,088,899	17,984,061	12,269,140	15,290,762	15,946,909	10,256,912	4,774,431

Utilization of Land Sales Reserve Portion

SCENARIO CHANGES TO THIS VERSION

1) Enrollment projection changed to a 16% decline
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3) Changes to Vitality Plan have been incorporated
4) Reduced non-payment rate on student accounts