



Oregon State
University

2022 Financial Metrics Update

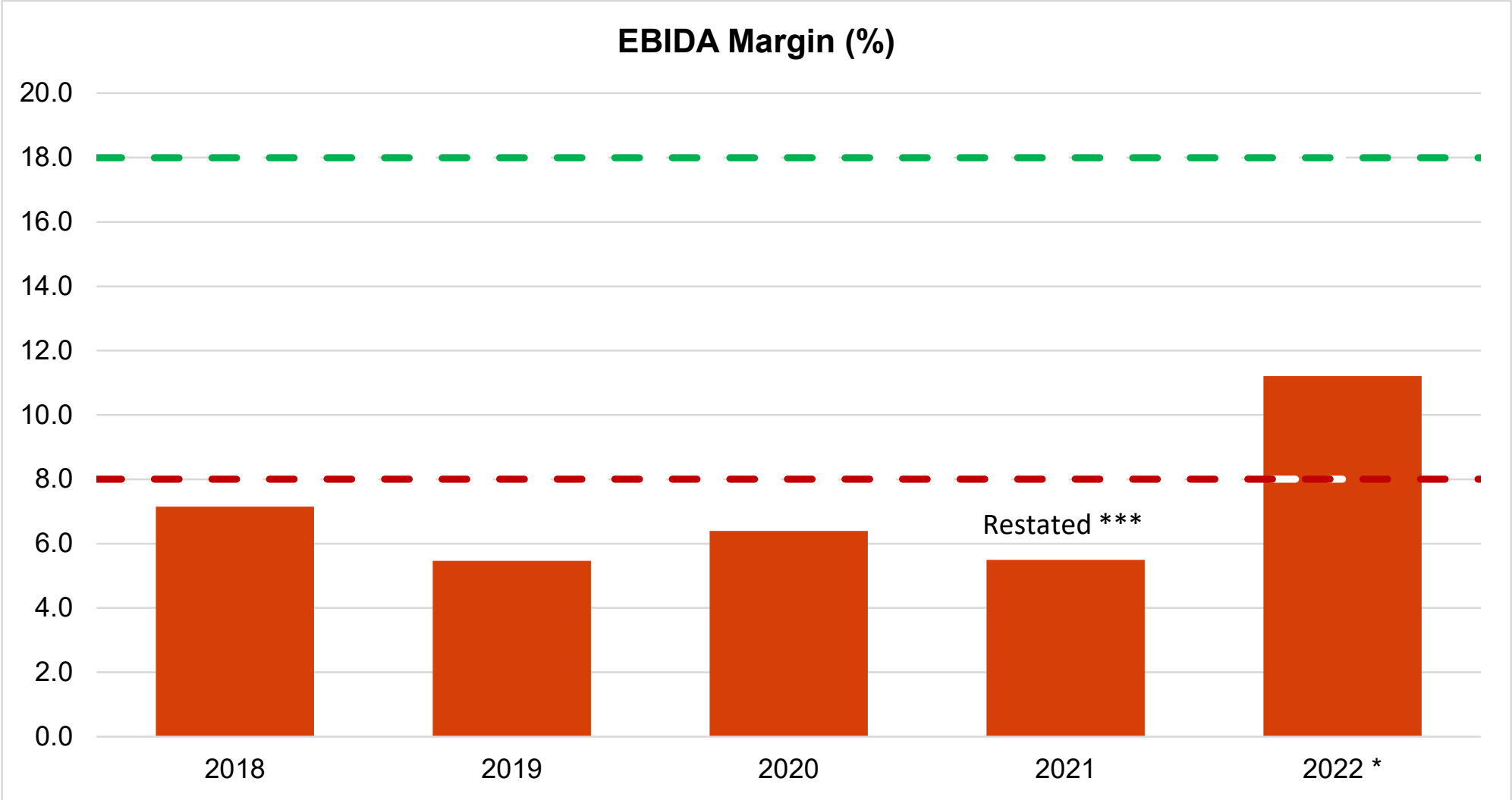
Finance & Administration Committee
January 19, 2023



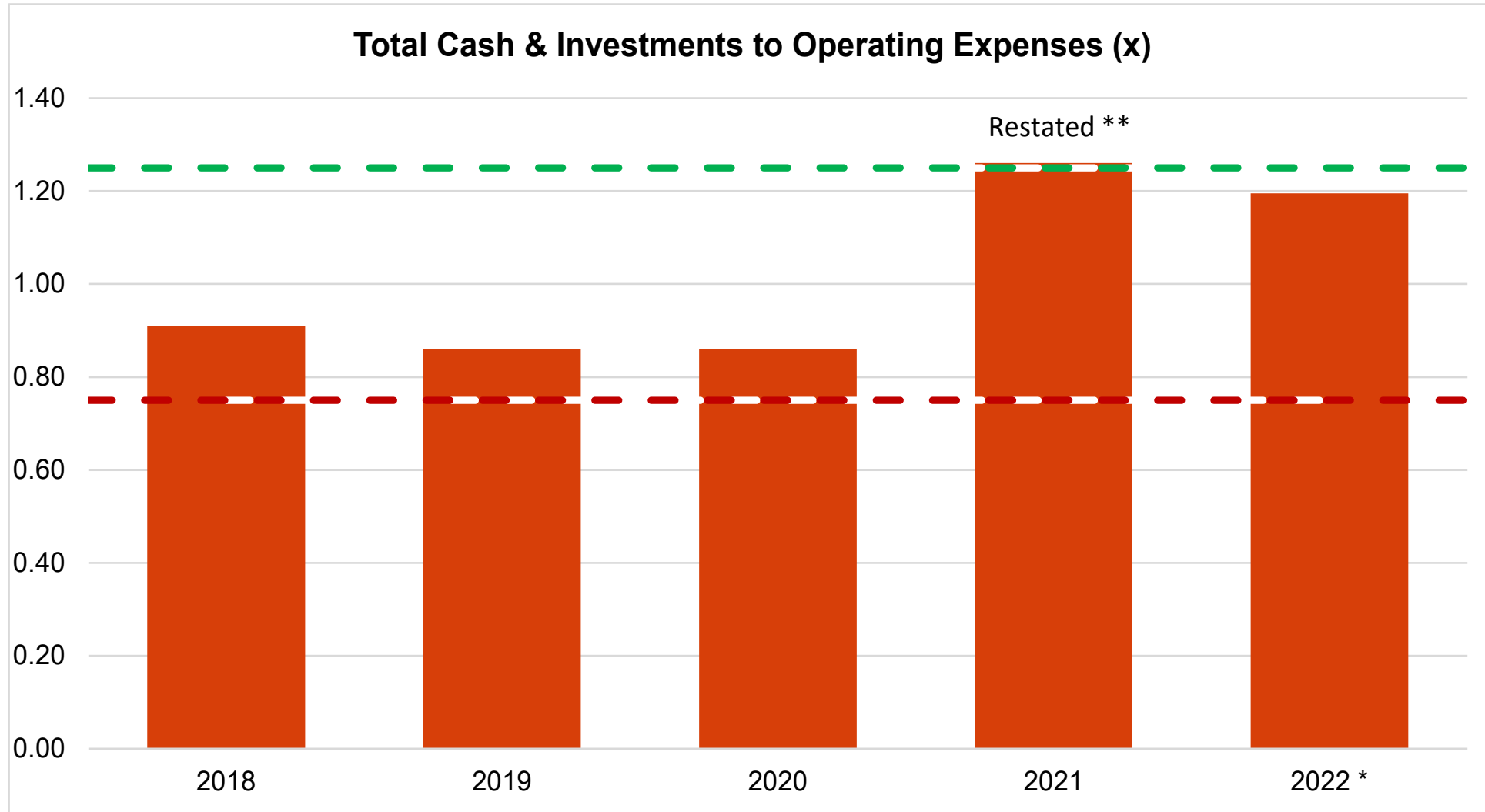
FY2022 Financial Statement and Historical Metrics

Ratio	Operating Ranges	Purpose
<i>Operating Performance</i>		
Fund Balance	10.0% - 20.0%	Measures the available operating balance relative to the size of the Education and General operations and reported in the quarterly management reports
EBIDA (Earnings before Interest, Depreciation and Amortization) Margin	8.0% - 18.0%	Measures the ability to repay debt from operating revenue as well as invest in academic programs and facilities to advance strategic objectives
<i>Reserve Levels and Debt Capacity</i>		
Total Cash and Investments to Operating Expenses	0.75 – 1.25 times	Measures level of available reserves to meet the university's operating expenditures
Total Cash and Investments to Adjusted Debt	0.5 – 2.0 times	Measures the ability to repay debt and pension obligations with available financial resources
<i>Debt Affordability</i>		
Debt Service Coverage	1.5 - 3.5 times	Measures the sufficiency of operations to cover debt service on a cash flow basis

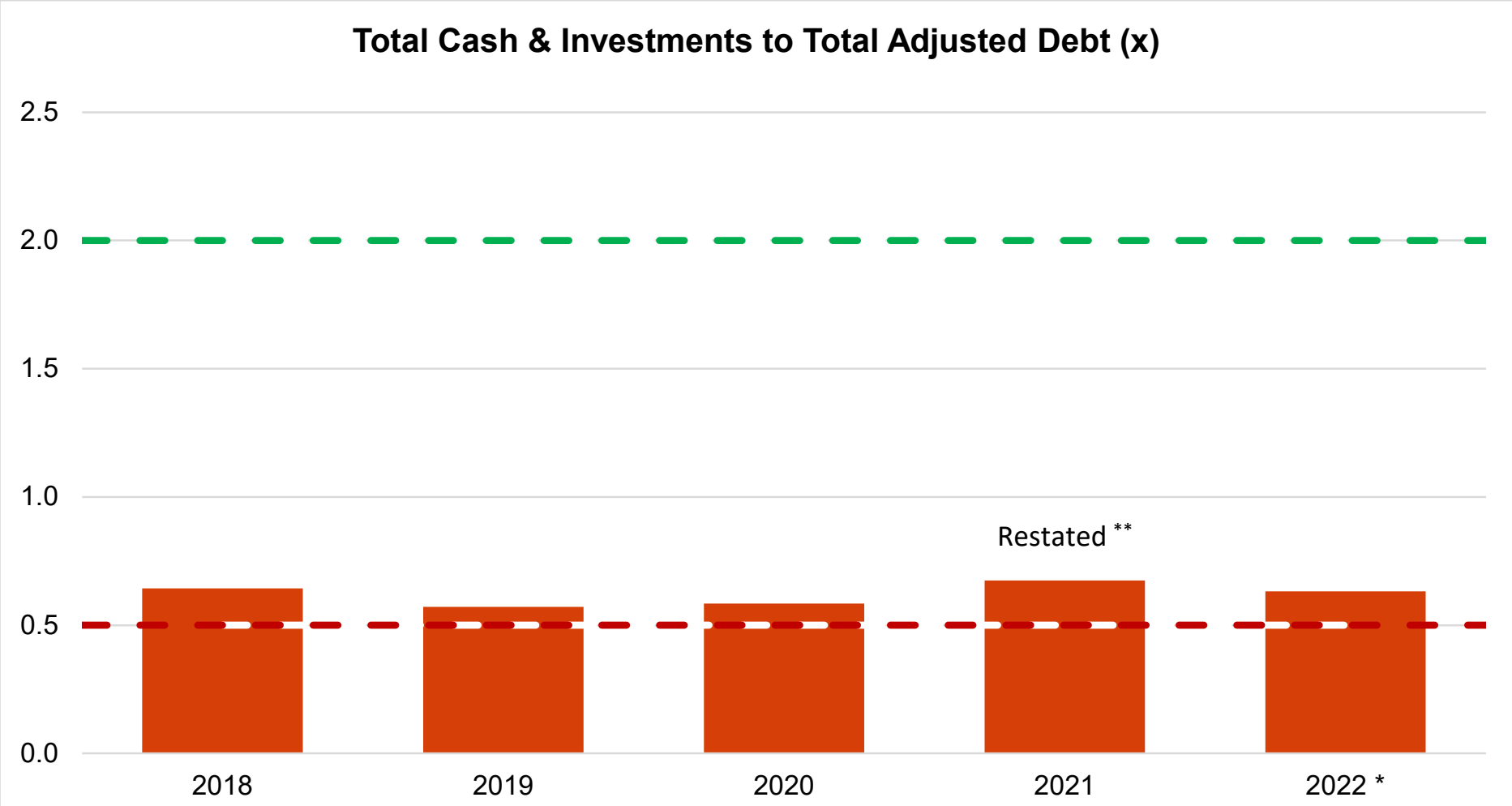
FY2022 Financial Statement and Historical Metrics



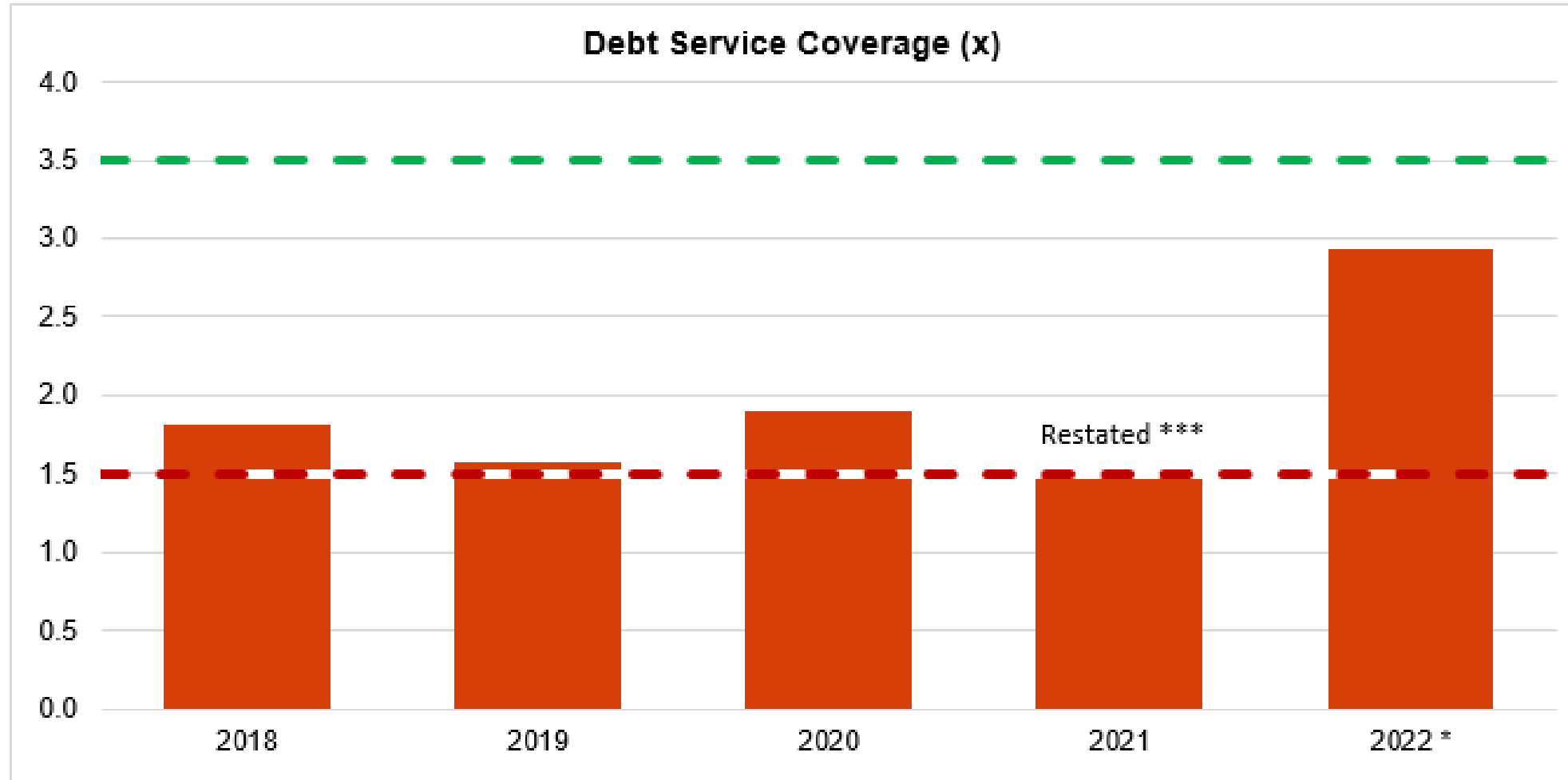
FY2022 Financial Statement and Historical Metrics



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Questions?