



Financial Metrics

Benchmarks Report to the Board of Regents,
Regional University System of Oklahoma
February 26, 2021

RUSO Business Officers

Brenda Burgess, Vice President for Administration and Finance, SWOSU
Kevin Freeman, Vice President for Finance and Operations, UCO
Jessica Kilby, Vice President for Administration and Finance, ESU
Christy Landsaw, Vice President for Administration and Finance, NSU
Dr. David Pecha, Vice President for Administration, NWOSU
Dennis Westman, Vice President for Business Affairs, SEOSU

FY20 Business Metrics										
	Metric	NACUBO Target	ECU	NSU	NWOSU	SEOSU	SWOSU	UCO	Combined Average	
Data Date	Measures of Resource Sufficiency and Flexibility								Current Year	Prior year
June 30	Primary reserve (with Foundation) (Unrestricted + Expendable Net Assets + Net Pension Liability & Related Deferrals/Total Expenses)	0.40	0.36	0.45	0.15	0.41	0.34	0.38	0.35	0.37
June 30	Days of cash on hand (Total cash+cash equivalents+short term investments/Daily Op Expense Avg (365 days))	> 80	144.21	191.31	132.30	113.47	117.05	70.81	128.19	143.98
June 30	Current ratio (Total Current Assets/Total Current Liabilities)	> 2	4.71	5.05	3.40	1.95	3.91	3.71	3.79	4.83
June 30	Unrestricted funds ratio (Unrestricted net assets/Total net assets)	none	20.91%	14%	18.84%	29.51%	16.02%	17.45%	19.45%	20.17%
Measures of Resource Management, including debt										
June 30	CFI (with Foundation)	> 2	1.13	2.6	0.8	3.1	2.1	1.9	1.9	2.3
June 30	Viability (with Foundation) (Unrestricted + Expendable Net Assets + Net Pension Liability & Related Deferrals/Total Long-term Debt (Bonds, Notes & Capital Leases)	none	0.78	1.29	1.17	1.43	1.3	0.56	1.09	1.05
June 30	Debt burden (Annual Principal and Interest Payments (debt service)/(Operating expenses + Non-Operating expenses) – Depreciation expense + Principal payments made on Capital Debt and Leases	< 7 %	2.88%	4.90%	0.55%	2.60%	3.37%	7.10%	3.57%	4.54%
Measures of Asset Performance and Management										
June 30	Return on total net assets (with Foundation) (Change in Total Net Assets + Net Pension Liability & Related Deferrals (CY – PY)/Total Net Assets + Net Pension Liability & Related Deferrals (beginning of year)	3% to 4%	-1.61%	1.09%	-1.48%	4.34%	2.92%	2.32%	1.26%	2.76%
Measures of Operating Performance										
June 30	Net operating revenues (with Foundation) (Operating income (loss) + net Nonoperating revenues (expenses)/Operating revenues + Nonoperating revenues)	2% to 4%	-3.99%	3.03%	-5.60%	5.32%	-2.19%	2.72%	-0.12%	1.72%
June 30	Gross tuition contribution ratio (LY) (Gross student tuition & mandatory fees + academic service fees/Revised Operating Expense Budget)	< 60%	75.27%	57%	59.33%	80.55%	60.30%	67.80%	66.71%	67.42%
June 30	State appropriations contribution ratio (LY) (State App Operating + State App Other/Revised Operating Expense Budget)	none	32.36%	34%	29.61%	26.40%	25.15%	31.20%	29.79%	29.40%
June 30	Budget impact of credit hour production (Increase or loss of revenue due to change in enrollment from budget to actual)	over (under)	\$921,314	(\$3,050,467)	\$ (672,361)	\$ 4,105,253	(\$2,166,934)	\$1,336,257	\$78,844	(\$219,687)