



University System of Maryland Financial Dashboard Indicators - for the year ended and as of June 30, 2018

Is performance **ADEQUATE** on the Dashboard Indicators

● Meets or exceeds benchmark ● Does not meet benchmark

|                                     | #  | Indicator                                                    | System Wide Changes | System Wide |      |     |    |      |     |     |    |    |      |      |       |   |
|-------------------------------------|----|--------------------------------------------------------------|---------------------|-------------|------|-----|----|------|-----|-----|----|----|------|------|-------|---|
|                                     |    |                                                              |                     | UMB         | UMCP | BSU | TU | UMES | FSU | CSU | UB | SU | UMUC | UMBC | UMCES |   |
| Financial Strength indicators       | 32 | Ratio of unrestricted net position to debt (>50%)            | 159.31%             | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
|                                     | 33 | Primary reserve ratio (>25%)                                 | 43.29%              | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
|                                     | 34 | Ratio of current assets to current liabilities (>200%)       | 351.19%             | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
| Operational performance indicators  | 35 | Student accounts receivable collection rate (<1%)            | 0.56%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
|                                     | 36 | Net operating revenues ratio (>1%)                           | 5.57%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
|                                     | 37 | Ratio of debt service payments to operating spending (<4.5%) | 2.83%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
|                                     | 38 | Met fund balance goal for FY 2018                            |                     | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ● |
| <b>FY18 Meets benchmark</b>         |    |                                                              |                     | 7           | 7    | 7   | 6  | 0    | 7   | 3   | 5  | 6  | 6    | 7    | 7     |   |
| <b>FY18 Does not meet benchmark</b> |    |                                                              |                     | 0           | 0    | 0   | 1  | 7    | 0   | 4   | 2  | 1  | 1    | 0    | 0     |   |
| <b>FY17 Meets benchmark</b>         |    |                                                              |                     | 7           | 6    | 7   | 6  | 0    | 7   | 3   | 6  | 6  | 6    | 7    | 7     |   |
| <b>FY17 Does not meet benchmark</b> |    |                                                              |                     | 0           | 1    | 0   | 1  | 7    | 0   | 4   | 1  | 1  | 1    | 0    | 0     |   |

Is performance **IMPROVING** on the Dashboard Indicators

● Same or better ● Worse

|                                    | #  | Indicator                                            | System Wide Changes | System Wide |      |     |    |      |     |     |    |    |      |      |       |     |
|------------------------------------|----|------------------------------------------------------|---------------------|-------------|------|-----|----|------|-----|-----|----|----|------|------|-------|-----|
|                                    |    |                                                      |                     | UMB         | UMCP | BSU | TU | UMES | FSU | CSU | UB | SU | UMUC | UMBC | UMCES |     |
| Financial Strength indicators      | 32 | Ratio of unrestricted net position to debt           | 16.78%              | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ●   |
|                                    | 33 | Primary reserve ratio                                | 2.13%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ●   |
|                                    | 34 | Ratio of current assets to current liabilities       | 3.15%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ●   |
| Operational performance indicators | 35 | Student accounts receivable collection rate          | 0.09%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | N/A |
|                                    | 36 | Net operating revenues ratio                         | 2.67%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ●   |
|                                    | 37 | Ratio of debt service payments to operating spending | 0.09%               | ●           | ●    | ●   | ●  | ●    | ●   | ●   | ●  | ●  | ●    | ●    | ●     | ●   |
| <b>FY18 Has improved</b>           |    |                                                      |                     | 6           | 4    | 6   | 4  | 2    | 4   | 4   | 1  | 5  | 4    | 6    | 2     |     |
| <b>FY18 Has not improved</b>       |    |                                                      |                     | 0           | 2    | 0   | 2  | 4    | 2   | 2   | 5  | 1  | 2    | 0    | 3     |     |
| <b>FY17 Has improved</b>           |    |                                                      |                     | 6           | 3    | 6   | 4  | 0    | 4   | 6   | 5  | 4  | 3    | 4    | 4     |     |
| <b>FY17 Has not improved</b>       |    |                                                      |                     | 0           | 3    | 0   | 2  | 6    | 2   | 0   | 1  | 2  | 3    | 2    | 1     |     |