

Days Unrestricted Cash and Investments on Hand Pre-GASB 68 Adjustment

(Dollars in thousands)

	<u>2023</u>	<u>2022</u>
OHSU plus OHSU Foundation:		
Operating cash and investments	\$ 1,974,663	1,922,496
Net unrestricted operating expenses	\$ 3,903,246	3,461,165
Pension adjustment GASB 68	<u>15,614</u>	<u>31,968</u>
Adjusted net unrestricted operating expenses	<u>\$ 3,918,860</u>	<u>3,493,133</u>
Daily expense	\$ 10,737	9,570
Days cash on hand (pre-GASB 68)	184	201
Days cash on hand (pre-GASB 68), net of MAP and FICA loans	184	194

⁽¹⁾ OHSU's proportionate share of the Oregon PERS's adjustment resulted in a net operating gain of \$15,614 and \$31,968 for fiscal years 2023 and 2022, respectively. Removing the pension adjustment results in days cash on hand of 184 and 201 on a pre-GASB 68 basis for fiscal years 2023 and 2022, respectively.