



# Financial Profile and Fees

## Financial Profile, as of June 30, 2023

Total OSU Foundation assets	<b>\$1.16 billion</b>
Total endowment assets	<b>\$829.9 million</b>

## Total Return on the OSU Foundation Endowment, as of June 30, 2023

One-year annualized return	<b>9.44%</b>
Three-year annualized return	<b>11.08%</b>
Five-year annualized return	<b>8.09%</b>
Seven-year annualized return	<b>9.14%</b>

## Minimum Required to Create a Named Endowed Fund **\$50,000**

## Endowment Payout Rate **4.0%**

*(annual expendable distribution to OSU program as designated by the donor)*

Payments are based on a three-year (12-quarter) moving average of the endowment's market value. The three-year average minimizes upswings and downswings in the market, helping provide a reliable stream of income to endowed programs.

## OSU Foundation Fee Structure

### Fee on gifts **5%**

Supports future development activities and the ongoing operations of the Foundation. This fee is capped at \$250,000 per gift.

Oregon State University has chosen to fund its fundraising operation through a combination of gift fees and a small amount of direct university support. This model is used by many public institutions; more than half of universities in the U.S. have some type of gift fee.

### Annual endowment fee **1.5%**

Supports future development activities and the ongoing operations of the Foundation.

### Library support

Each year, 0.5% of board approved endowment payout from faculty position endowments established after December 31, 2008, will be directed to OSU Libraries for collection development or other library support. For example, a \$1 million endowment would pay out \$40,000 annually (4.0%). Of that total, \$200.00 (0.5%) would be directed to OSU Libraries.

## Gifts to Our Beaver Nation (OBN)

A portion of a donor's gift to the Athletics annual fund provides the donor the opportunity to purchase season tickets to Oregon State Football or Men's or Women's Basketball. In keeping with 2018 changes in IRS regulations, that portion of a gift tied to season ticket purchases is not tax deductible if the donor exercises his or her right to purchase football or basketball season tickets.

## OSU Alumni Association Membership

Gifts to become a member of the OSU Alumni Association are fully tax deductible.

