Financial Data Worksheet for Public Institutions

Financial Ratios		Data	Strength	Weight	CFI
Primary Reserve Ratio Calculation:					
Institution unrestricted net assets	+	56,270,584.0			
Institution expendable restricted net assets	+	8,565,023.0			
C.U. unrestricted net assets	+	0.0			
C.U. temporary restricted net assets	+	0.0			
C.U. net investment in plant	-	0.0			
Numerator Total		64,835,607.0			
Institution operating expenses	+	132,658,350.0			
Institution non-operating expenses	+	3,637,349.0			
C.U. total expenses	+	0.0			
Denominator Total		136,295,699.0			
Primary Reserve Ratio =	÷	0.476	3.577	0.35	1.25
Net Operating Revenue Ratio Calculation:					
Institution operating income (loss)	+	(50,640,157.0)			
Institution net non-operating revenues	+	53,670,932.0			
C.U. change in unrestricted net assets	+	0.0			
Numerator Total		3,030,775.0			
Institution operating revenues	+	82,018,193.0			
Institution non-operating revenues	+	57,308,281.0			
C.U. total unrestricted revenues	+	0.0			
Denominator Total		139,326,474.0			
Net Operating Revenue Ratio =	÷	0.022	1.673	0.10	0.17
Return on Net Assets Ratio Calculation:					
Change in net assets + C.U. change in net assets		2,231,504.0			
Total net assets + C.U. total net assets (beginning of year)		123,246,551.0			
Return on Net Assets Ratio =	÷	0.018	0.905	0.20	0.18
Viability Ratio Calculation:					
Expendable net assets **Numerator Total =**		64,835,607.0			
Institution long-term debt (total project related debt)	+	73,586,939.0			
C.U. long-term debt (total project related debt)	+	0.0			
Denominator Total =		73,586,939.0			
Viability Ratio =	÷	0.881	2.113	0.35	0.74
COMPOSITE FINANCIAL INDICATOR SCORE (CFI)					2.34