

## Mesalands Community College

### Primary Reserve Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution unrestricted net assets	-6658092.00	9804473.00	7669425.00
Institution expendable restricted net assets	0.00	0.00	0.00
Component Unit (C.U.) unrestricted net assets	0.00	0.00	0.00
C.U. temporary restricted net assets	0.00	0.00	0.00
C.U. net investment in plant	0.00	0.00	0.00
Numerator Total	-6658092.00	9804473.00	7669425.00
Institution operating expenses	5032318.00	9981493.00	9267755.00
Institution non-operating expenses	0.00	0.00	0.00
C.U. total expenses	0.00	0.00	0.00
Denominator Total	5032318.00	9981493.00	9267755.00
Primary reserve ratio	-1.32	0.98	0.83
Primary reserve strength	-4.00	7.39	6.22
Primary reserve weight	0.35	0.35	0.35
Primary reserve CFI	-1.40	2.58	2.18

### Net Operating Revenue Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution operating income (loss)	-2582532.00	-7278056.00	-6672715.00
Institution net non-operating revenues	4938649.00	4441838.00	4409303.00
C.U. change in unrestricted net assets	0.00	0.00	0.00
Numerator Total	2356117.00	-2836218.00	-2263412.00
Institution operating revenues	2449786.00	2703437.00	2595040.00
Institution non-operating revenues	4938649.00	4441838.00	4409303.00
C.U. total unrestricted revenues	0.00	0.00	0.00
Denominator Total	7388435.00	7145275.00	7004343.00

Net operating revenue ratio	0.32	-0.40	-0.32
Net operating revenue strength	10.00	-4.00	-4.00

Net operating revenue weight	0.10	0.10	0.10
Net operating revenue CFI	1.00	-0.40	-0.40

### Viability Ratio Calculation

	FY 2020	FY 2019	FY 2018
Expendable net assets (from Primary Reserve Numerator)	-6658092.00	9804473.00	7669425.00
Institution long-term debt (total project-related debt)	75994.00	88776.00	101558.00
C.U. long-term debt (total project-related debt)	0.00	0.00	0.00
Total long-term + C.U. debt (total project-related debt)	75994.00	88776.00	101558.00
Viability ratio	-87.61	110.44	75.52
Viability strength	-4.00	10.00	10.00
Viability weight	0.35	0.35	0.35
Viability CFI	-1.40	3.50	3.50

### Return on Net Assets Ratio Calculation

	FY 2020	FY 2019	FY 2018
Change in net assets plus C.U. change in net assets	3637378.00	-2517831.00	-1801610.00
Total net assets + C.U. total net assets (beginning of year)	10465220.00	12983051.00	14784661.00
Return on net assets ratio	0.35	-0.19	-0.12
Return on net assets strength	10.00	-4.00	-4.00
Return on net assets weight	0.20	0.20	0.20
Return on net assets CFI	2.00	-0.80	-0.80

	FY 2020	FY 2019	FY 2018
Total Composite Financial Indicator Score	0.20	4.88	4.48
Comments			

### GASB Primary Reserve Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution unrestricted net assets	4221371.00	25399683.00	21649337.00
Institution expendable restricted net assets	0.00	0.00	0.00
Component Unit (C.U.) unrestricted net assets	0.00	0.00	0.00
C.U. temporary restricted net assets	0.00	0.00	0.00
C.U. net investment in plant	0.00	0.00	0.00
Numerator Total	4221371.00	25399683.00	21649337.00
Institution operating expenses	8104155.00	8298980.00	7627532.00
Institution non-operating expenses	0.00	0.00	0.00
C.U. total expenses	0.00	0.00	0.00
Denominator Total	8104155.00	8298980.00	7627532.00
Primary reserve ratio	0.52	3.06	2.84
Primary reserve strength	3.92	10.00	10.00
Primary reserve weight	0.35	0.35	0.35
Primary reserve CFI	1.37	3.50	3.50

### GASB Net Operating Revenue Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution operating income (loss)	-5654369.00	-5595543.00	-5032492.00
Institution net non-operating revenues	4938649.00	4441838.00	4409303.00
C.U. change in unrestricted net assets	0.00	0.00	0.00
Numerator Total	-715720.00	-1153705.00	-623189.00
Institution operating revenues	2449786.00	2703437.00	2595040.00
Institution non-operating revenues	4938649.00	4441838.00	4409303.00
C.U. total unrestricted revenues	0.00	0.00	0.00
Denominator Total	7388435.00	7145275.00	7004343.00
Net operating revenue ratio	-0.10	-0.16	-0.09

Net operating revenue strength	-4.00	-4.00	-4.00
Net operating revenue weight	0.10	0.10	0.10
Net operating revenue CFI	-0.40	-0.40	-0.40

### **GASB Viability Ratio Calculation**

	FY 2020	FY 2019	FY 2018
Expendable net assets (from Primary Reserve Numerator)	4221371.00	25399683.00	21649337.00
Institution long-term debt (total project-related debt)	75994.00	88776.00	101558.00
C.U. long-term debt (total project-related debt)	0.00	0.00	0.00
Total long-term + C.U. debt (total project-related debt)	75994.00	88776.00	101558.00
Viability ratio	55.55	286.11	213.17
Viability strength	10.00	10.00	10.00
Viability weight	0.35	0.35	0.35
Viability CFI	3.50	3.50	3.50

### **GASB Return on Net Assets Ratio Calculation**

	FY 2020	FY 2019	FY 2018
Change in net assets plus C.U. change in net assets	565541.00	-835318.00	-161387.00
Total net assets + C.U. total net assets (beginning of year)	21502878.00	22756803.00	25876759.00
Return on net assets ratio	0.03	-0.04	-0.01
Return on net assets strength	1.32	-1.84	-0.31
Return on net assets weight	0.20	0.20	0.20
Return on net assets CFI	0.26	-0.37	-0.06

	FY 2020	FY 2019	FY 2018
Total Composite Financial Indicator Score	4.73	6.23	6.54
Comments			