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### *Financial Information*

	FY 2020	FY 2019	FY 2018
Ending month of fiscal year:	June	June	June
Last completed audit year:	2020	2019	2018
Did you receive your most recent final audit report within six months of the close of your fiscal year?	No	Yes	Yes
Was your most recent financial audit opinion UNQUALIFIED?	Yes	Yes	Yes
Did your most recent audit report include a going concern disclosure in the opinion or footnotes?	No	No	No

### *Public Composite Financial Index*

#### **Primary Reserve Ratio Calculation**

	FY 2020	FY 2019	FY 2018
Institution unrestricted net assets	-418538.00	-615362.00	-536546.00
Institution expendable restricted net assets	56486.00	36779.00	23865.00
Component Unit (C.U.) unrestricted net assets	11792.00	5713.00	3918.00
C.U. temporary restricted net assets	27515.00	0.00	57541.00
C.U. net investment in plant	50.00	0.00	0.00
Numerator Total	-322795.00	-572870.00	-451222.00

Institution operating expenses	361836.00	606167.00	572093.00
Institution non-operating expenses	4796.00	7409.00	8808.00
C.U. total expenses	14670.00	16029.00	14367.00
Denominator Total	381302.00	629605.00	595268.00
Primary reserve ratio	-0.85	-0.91	-0.76
Primary reserve strength	-4.00	-4.00	-4.00
Primary reserve weight	0.35	0.35	0.35
Primary reserve CFI	-1.40	-1.40	-1.40

### Net Operating Revenue Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution operating income (loss)	-144423.00	-396328.00	-364196.00
Institution net non-operating revenues	312394.00	294054.00	268007.00
C.U. change in unrestricted net assets	6079.00	1795.00	884.00
Numerator Total	174050.00	-100479.00	-95305.00
Institution operating revenues	217414.00	209839.00	207897.00
Institution non-operating revenues	317190.00	300322.00	276815.00
C.U. total unrestricted revenues	20488.00	24124.00	26411.00
Denominator Total	555092.00	534285.00	511123.00
Net operating revenue ratio	0.31	-0.19	-0.19
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)	-322795.00	-572870.00	-451222.00
Institution long-term debt (total project-related debt)	132882.00	155686.00	163323.00
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)	132882.00	155686.00	163323.00
Viability ratio	-2.43	-3.68	-2.76
Viability strength	-4.00	-4.00	-4.00
Viability weight	0.35	0.35	0.35
Viability CFI	-1.40	-1.40	-1.40

### Return on Net Assets Ratio Calculation

	FY 2020	FY 2019	FY 2018
Change in net assets plus C.U. change in net assets	208136.00	-58465.00	-71217.00
Total net assets + C.U. total net assets (beginning of year)	10834.00	69299.00	140516.00
Return on net assets ratio	19.21	-0.84	-0.51
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	-4.00	-4.00
Comments			

*Public Composite Financial Index (Excluding GASB 68 and 75)*

## GASB Primary Reserve Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution unrestricted net assets	170968.00	161176.00	143619.00
Institution expendable restricted net assets	56486.00	36779.00	23865.00
Component Unit (C.U.) unrestricted net assets	11792.00	5713.00	3918.00
C.U. temporary restricted net assets	27515.00	0.00	57541.00
C.U. net investment in plant	50.00	77.00	0.00
Numerator Total	266711.00	203591.00	228943.00
Institution operating expenses	548867.00	509794.00	488718.00
Institution non-operating expenses	4796.00	7409.00	8808.00
C.U. total expenses	14670.00	16029.00	14367.00
Denominator Total	568333.00	533232.00	511893.00
Primary reserve ratio	0.47	0.38	0.45
Primary reserve strength	3.53	2.87	3.36
Primary reserve weight	0.35	0.35	0.35
Primary reserve CFI	1.23	1.00	1.18

## GASB Net Operating Revenue Ratio Calculation

	FY 2020	FY 2019	FY 2018
Institution operating income (loss)	-331543.00	-299955.00	-280821.00
Institution net non-operating revenues	312394.00	294054.00	268007.00
C.U. change in unrestricted net assets	6079.00	1795.00	884.00
Numerator Total	-13070.00	-4106.00	-11930.00
Institution operating revenues	217414.00	209839.00	207897.00
Institution non-operating revenues	317190.00	300322.00	276815.00
C.U. total unrestricted revenues	20488.00	24124.00	26411.00

Denominator Total	555092.00	534285.00	511123.00
Net operating revenue ratio	-0.02	-0.01	-0.02
Net operating revenue strength	-1.81	-0.59	-1.80
Net operating revenue weight	0.10	0.10	0.10
Net operating revenue CFI	-0.18	-0.06	-0.18

### **GASB Viability Ratio Calculation**

	FY 2020	FY 2019	FY 2018
Expendable net assets (from Primary Reserve Numerator)	266711.00	203591.00	228943.00
Institution long-term debt (total project-related debt)	132882.00	155686.00	163323.00
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)	132882.00	155686.00	163323.00
Viability ratio	2.01	1.31	1.40
Viability strength	4.81	3.14	3.36
Viability weight	0.35	0.35	0.35
Viability CFI	1.68	1.10	1.18

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

	FY 2020	FY 2019	FY 2018
Change in net assets plus C.U. change in net assets	21105.00	37908.00	12159.00
Total net assets + C.U. total net assets (beginning of year)	779277.00	749464.00	719700.00
Return on net assets ratio	0.03	0.05	0.02
Return on net assets strength	1.35	2.53	0.84
Return on net assets weight	0.20	0.20	0.20

Return on net assets CFI	0.27	0.51	0.17
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	FY 2020	FY 2019	FY 2018
Total Composite Financial Indicator Score	3.00	2.55	2.35
Comments			

### *Federal Compliance*

**Please click the button below to view accrediting agencies reported to HLC.**

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Accreditor	Status	Effective Start Date	Effective End Date
American Psychological Association, Commission on Accreditation (APA)	Good Standing	04/04/2019	
Commission on Accreditation of Athletic Training Education (CAATE)	Sanction	03/24/2020	
Commission on Collegiate Nursing Education (CCNE)	Good Standing	10/01/2019	
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Commission on Collegiate Nursing Education (CCNE)	Good Standing	10/01/2019	
Commission on Collegiate Nursing Education (CCNE)	Good Standing	10/01/2019	
Council on Academic	Good Standing	02/15/2017	