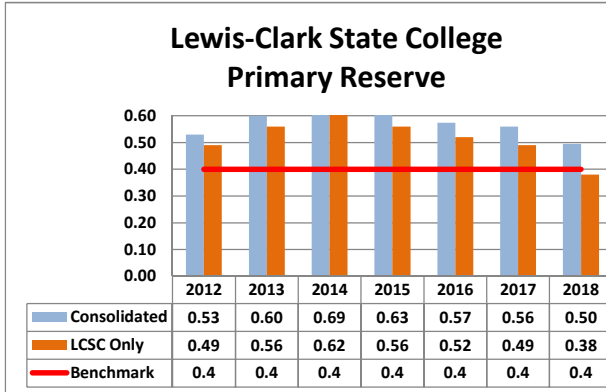
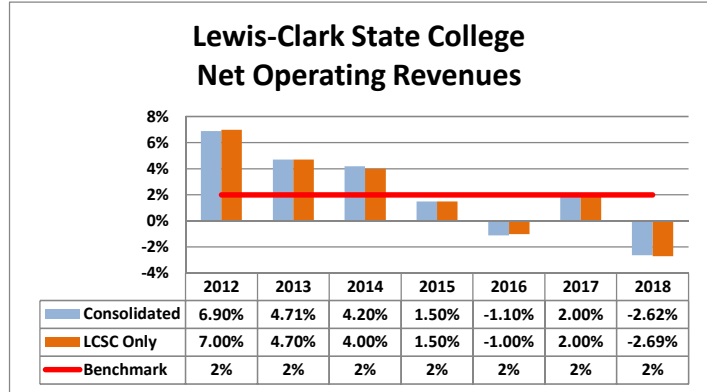


Lewis-Clark State College

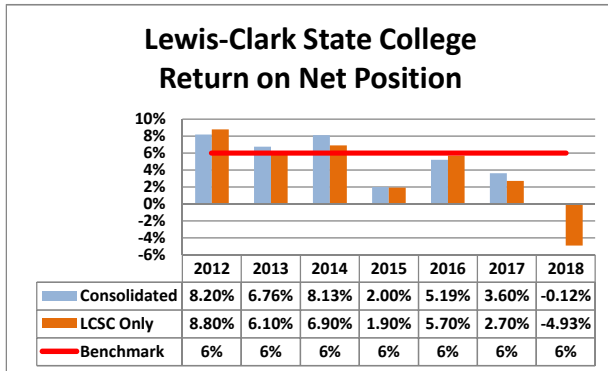
	2012	2013	2014	2015	2016	2017	2018	Benchmark
Primary Reserve	0.53	0.60	0.69	0.63	0.57	0.56	0.50	0.40
	0.49	0.56	0.62	0.56	0.52	0.49	0.38	0.40
Net Operating Revenues	6.90%	4.71%	4.20%	1.50%	-1.10%	2.00%	-2.62%	2.00%
	7.00%	4.70%	4.00%	1.50%	-1.00%	2.00%	-2.69%	2.00%
Return on Net Assets	8.20%	6.76%	8.13%	2.00%	5.19%	3.60%	-0.12%	6.00%
	8.80%	6.10%	6.90%	1.90%	5.70%	2.70%	-4.93%	6.00%
Viability	4.09	5.54	8.41	10.21	17.00	10.00	10.00	1.25
	3.77	5.09	7.53	9.04	15.17	10.00	10.00	1.25
CFI	6.60	7.57	10.29	10.64	16.14	5.61	4.42	3.00
	6.30	7.03	9.22	9.48	14.53	5.36	3.61	3.00



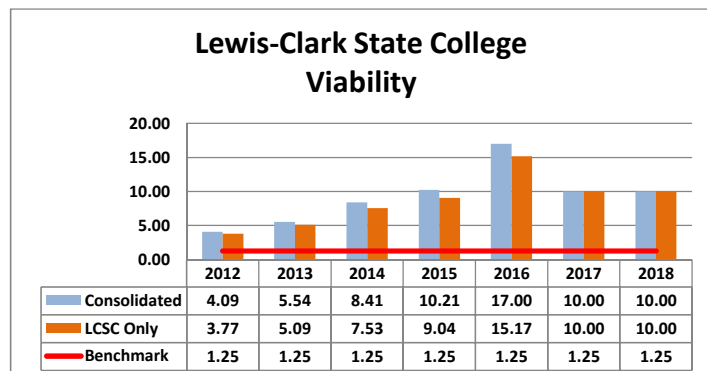
.40 indicates 5 months of operations can be covered by expendable reserves. Trend indicates whether institution has increased net worth in proportion to rate of growth in its operating size.



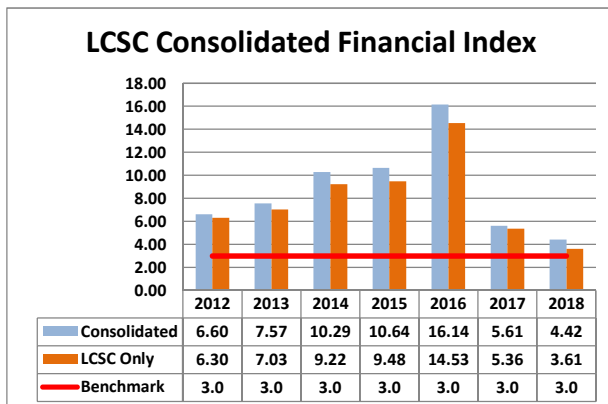
Indicates whether institution is adding or subtracting from net assets. A pattern of deficits is a warning signal that management should focus on restructuring income and expense streams to return to an acceptable level.



Measures total economic return: higher is better. Lower is okay if it reflects the strategy and mission in setting up for future returns.



Measures ability to meet entire debt obligation with expendable net assets as of a balance sheet date.



Indicates overall financial health. Ratio range of 3-5 is ideal time to direct resources toward transformation.

