

Association for Biblical Higher Education
2022 Annual Institutional Update (AIU) Statistical Report
 Data for 2021-2022 (Annual Reporting Items) and Fall 2022 (Fall Reporting)
 all numbers reported are averages

Enrollment

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Undergraduate: Fall Enrollment>Full-Time Student Headcount	16.37	50.74	108.94	177.67	214.36	1,235.10
Undergraduate: Fall Enrollment>Part-Time Student Headcount	12.65	37.91	43.54	108.33	260.00	741.10
Undergraduate: Fall Enrollment>Part-Time Student Credit Hours Sold	63.38	208.64	256.05	691.83	954.26	3,680.61
Undergraduate: Fall Enrollment>Total FTE	21.63	68.13	130.28	235.32	293.89	1,541.82
Undergraduate: Annualized Unduplicated Student Headcount by Gender>Male	19.22	56.46	101.54	152.00	236.00	1,066.00
Undergraduate: Annualized Unduplicated Student Headcount by Gender>Female	15.63	48.17	95.86	174.13	237.27	1,258.40
Undergraduate: Annualized Unduplicated Student Headcount by Gender>Not Reported	0.16	3.29	1.09	1.13	86.73	0.50
Undergraduate: Annualized Unduplicated Student Headcount by Gender>Unduplicated Undergraduate Student Headcount	35.02	107.91	198.49	327.27	560.00	2,324.90
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>American Indian, Alaska Native, First Nations, Indigenous	1.02	3.23	1.49	1.07	4.18	15.20
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Asian	2.27	4.17	12.54	20.47	16.00	50.50
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Black or African American	8.04	12.94	21.31	47.00	41.55	271.60
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Hispanic or Latino	3.78	7.29	34.71	63.20	52.82	347.50
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Native Hawaiian or Other Pacific Islander	0.16	0.71	0.51	0.40	1.45	5.70
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>White	12.16	52.17	81.74	107.00	279.27	1,309.60
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Two or More Races	0.61	6.23	5.43	5.20	12.45	73.30

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Unknown or Not Reported	2.47	16.66	15.63	31.67	149.00	162.50
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Non-Resident Alien (US) or Temporary Resident (CA)	1.55	2.54	3.29	24.53	3.27	89.00
Undergraduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Total	32.06	105.94	176.66	300.53	560.00	2,324.90
Graduate: Fall Enrollment>Full-Time Student Headcount	3.80	8.46	35.06	48.60	85.00	420.70
Graduate: Fall Enrollment>Part-Time Student Headcount	4.57	12.97	25.94	51.53	93.45	509.00
Graduate: Fall Enrollment>Part-Time Student Credit Hours Sold	27.29	55.40	115.62	213.47	390.09	2,178.95
Graduate: Fall Enrollment>Total FTE	6.83	14.61	47.90	72.32	128.34	662.81
Graduate: Annualized Unduplicated Student Headcount by Gender>Male	6.22	17.51	45.03	61.87	133.18	650.60
Graduate: Annualized Unduplicated Student Headcount by Gender>Female	3.53	10.06	28.40	57.07	119.55	482.40
Graduate: Annualized Unduplicated Student Headcount by Gender>Not Reported	0.00	0.34	0.00	0.00	0.00	0.00
Graduate: Annualized Unduplicated Student Headcount by Gender>Unduplicated Graduate Student Headcount	9.76	27.91	73.43	118.93	252.73	1,133.00
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>American Indian, Alaska Native, First Nations, Indigenous	0.00	0.09	0.20	19.20	0.64	3.60
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Asian	3.55	3.71	21.34	22.87	69.27	107.70
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Black or African American	2.31	4.94	5.46	14.67	32.27	137.00
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Hispanic or Latino	0.10	1.49	2.31	13.13	15.00	116.90
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Native Hawaiian or Other Pacific Islander	0.02	0.11	0.03	0.00	0.09	6.20
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>White	2.08	14.57	25.63	15.00	84.09	497.60
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Two or More Races	0.04	0.37	0.43	0.67	3.27	15.90
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Unknown or Not Reported	0.55	1.89	3.14	2.67	45.18	98.20

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Non-Resident Alien (US) or Temporary Resident (CA)	1.10	0.57	9.63	4.40	2.91	149.90
Graduate: Annualized Unduplicated Student Headcount by Race/Ethnicity>Total	9.76	27.74	68.17	92.60	252.73	1,133.00
Total Undergraduate and Graduate Annualized Unduplicated Headcount>Unduplicated Student Headcount	44.78	135.83	271.91	446.20	812.73	3,457.90
Total Undergraduate and Graduate Fall Enrollment>Headcount	37.39	110.09	213.49	386.13	652.82	2,905.90
Total Undergraduate and Graduate Fall Enrollment>Enrollment FTE	28.46	82.74	178.18	307.64	422.23	2,204.62
Annualized Credit Hours Sold>Undergraduate Credit Hours Sold	532.42	2,187.04	3,699.96	5,827.70	9,476.98	42,638.46
Annualized Credit Hours Sold>Graduate Credit Hours Sold	106.78	403.61	1,144.46	1,607.77	3,023.00	12,026.95
Annualized Credit Hours Sold>Annual Credit Hours	639.19	2,590.66	4,844.42	7,435.47	12,499.98	54,665.41

Faculty

Variable/Question	Average	Average	Average	Average	Average	Average
Fall Full Time Employees: Faculty Status>Total number of full-time employees with faculty status whose job description requires them to teach 50% or more (of the institution's defined full-time faculty load)	1.71	4.11	8.06	12.27	14.64	56.90
Fall Full Time Employees: Faculty Status>Total number of full-time employees with faculty status whose job description requires them to teach less than 50% (of the institution's defined full-time faculty load)	1.63	2.29	4.14	2.93	3.82	6.40
Fall Full Time Employees: Faculty Status>Total number of full-time employees with faculty status whose job description does not require them to teach	0.65	0.83	2.31	2.80	2.00	6.10
Fall Full Time Employees: Faculty Status>Total Full Time Faculty	4.00	7.23	14.51	18.00	20.45	69.40
Fall Full-Time Faculty: Gender>Male	2.39	4.57	9.14	11.73	15.00	45.70
Fall Full-Time Faculty: Gender>Female	1.12	1.57	3.51	6.27	5.09	23.70
Fall Full-Time Faculty: Gender>Not Reported	0.00	0.31	0.03	0.00	0.00	0.00

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Fall Full-Time Faculty: Gender>Total	3.51	6.46	12.69	18.00	20.09	69.40
Fall Full-Time Faculty: Race/Ethnicity>American Indian, Alaska Native, First Nations, Indigenous	0.10	0.03	0.00	0.00	0.00	0.10
Fall Full-Time Faculty: Race/Ethnicity>Asian	0.43	0.17	1.60	2.27	1.45	3.30
Fall Full-Time Faculty: Race/Ethnicity>Black or African American	0.61	0.17	0.71	1.80	0.45	4.20
Fall Full-Time Faculty: Race/Ethnicity>Hispanic or Latino	0.06	0.06	1.29	1.87	0.73	4.90
Fall Full-Time Faculty: Race/Ethnicity>Native Hawaiian or Other Pacific Islander	0.00	0.00	0.00	0.00	0.00	0.40
Fall Full-Time Faculty: Race/Ethnicity>White	1.92	4.91	7.31	7.93	13.18	53.50
Fall Full-Time Faculty: Race/Ethnicity>Two or More Races	0.00	0.06	0.06	0.27	0.36	0.30
Fall Full-Time Faculty: Race/Ethnicity>Unknown or Not Reported	0.18	0.91	0.11	1.13	2.73	2.40
Fall Full-Time Faculty: Race/Ethnicity>Non-Resident Alien (US) or Temporary Resident (CA)	0.04	0.03	0.06	0.80	1.18	0.30
Fall Full-Time Faculty: Race/Ethnicity>Total	3.35	6.34	11.14	16.07	20.09	69.40
Fall Part-Time and Adjunct Faculty: Gender>Male	6.02	11.49	14.54	23.47	27.36	112.30
Fall Part-Time and Adjunct Faculty: Gender>Female	2.67	4.54	6.94	13.47	12.00	70.00
Fall Part-Time and Adjunct Faculty: Gender>Not Reported	0.00	0.57	0.00	0.00	1.27	0.00
Fall Part-Time and Adjunct Faculty: Gender>Total	8.69	16.60	21.49	36.93	40.64	182.30
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>American Indian, Alaska Native, First Nations, Indigenous	0.02	0.06	0.06	0.00	0.09	0.00
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Asian	1.18	0.74	3.60	5.27	1.55	6.90
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Black or African American	1.80	1.74	1.60	6.73	1.36	13.70
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Hispanic or Latino	0.63	0.69	1.89	6.40	3.64	12.90

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Native Hawaiian or Other Pacific Islander	0.00	0.11	0.03	0.00	0.00	0.30
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>White	3.65	10.31	12.11	13.60	25.73	125.50
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Two or More Races	0.16	0.11	0.14	0.33	0.45	0.70
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Unknown or Not Reported	0.63	2.57	0.29	2.40	7.18	21.50
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Non-Resident Alien (US) or Temporary Resident (CA)	0.00	0.00	0.43	0.53	0.64	0.80
Fall Part-Time and Adjunct Faculty: Race/Ethnicity>Total	8.08	16.34	20.14	35.27	40.64	182.30
TOTAL FULL-TIME AND PART-TIME FACULTY	12.69	23.83	36.00	54.93	61.09	251.70
Fall Faculty: Qualifications>Number of Full-time faculty that hold an earned, accredited TERMINAL OR appropriate professional DOCTORAL degree	1.86	2.71	6.09	10.07	12.73	49.80
Fall Faculty: Qualifications>Percentage of Full-Time faculty that hold a terminal or doctoral degree	45%	43%	45%	58%	61%	71%
Fall Faculty: Qualifications>Number of Part-time or adjunct faculty that hold an earned, accredited TERMINAL OR appropriate professional DOCTORAL degree	3.80	7.37	8.83	14.20	19.18	89.20
Fall Faculty: Qualifications>Percentage of Part-Time faculty that hold a terminal or doctoral degree	45%	36%	42%	38%	56%	50%
Annualized Qualified Faculty by Credit Hours Sold>Of the total 2022-2023 fiscal year UNDERGRADUATE CREDIT HOURS sold, how many of these hours were taught by faculty who have earned a minimum of an accredited MASTER'S degree and teach in an area of documented expertise? (See Fiscal Year Credit Hours Sold table in Enrollment Section)	483.48	2,102.30	3,511.46	5,626.73	8,803.48	35,028.01
Annualized Qualified Faculty by Credit Hours Sold>Of the total 2022-2023 fiscal year GRADUATE CREDIT HOURS sold, how many of these hours were taught by faculty with an earned, accredited TERMINAL or appropriate professional DOCTORAL degree and teach in an area of documented expertise? (See Fiscal Year Credit Hours Sold table in Enrollment Section)	100.18	378.01	1,045.78	1,394.57	2,742.45	10,860.06
Annualized Qualified Educational Staff Rate>Undergraduate Qualified Educational Staff Rate	93%	96%	96%	96%	94%	87%

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Annualized Qualified Educational Staff Rate>Graduate Qualified Educational Staff Rate	91%	85%	94%	89%	93%	88%
Annualized Qualified Educational Staff Rate>Total Qualified Educational Staff Rate	92%	95%	94%	94%	92%	87%

Completion

Variable/Question	Average	Average	Average	Average	Average	Average
Completion>Full-time, degree or certificate-seeking undergraduate students enrolled Fall 6 years ago who attended college for the 1st time that Fall	5.98	26.54	30.57	45.93	58.45	219.44
Completion>Number of students from Fall 6 years ago who graduated from their program within 150% of the published time	2.83	15.46	15.51	20.00	28.82	118.44
Completion>Number of students from the Fall 6 years ago who did NOT graduate from the program but transferred to another institution or program	1.42	2.09	4.71	5.33	14.55	31.56
Completion>Number of students from the Fall 6 years ago who died or became permanently disabled, left school to serve in the armed forces (or have been called up to active duty), left school to serve with a foreign aid service of the Federal Government, or left school to serve on an official church mission	0.02	0.17	0.20	0.20	0.36	0.33
Completion>Graduation and Transfer Out Rate	70%	56%	67%	53%	79%	73%
Completion>Graduation Rate	53%	44%	49%	43%	48%	51%
Completion>Transfer Out Rate	17%	13%	17%	10%	31%	21%

Admissions

Variable/Question	Average	Average	Average	Average	Average	Average
Fall Undergraduate Admissions>Total new traditional undergraduate APPLICANTS	15.57	54.03	148.37	129.93	190.18	1,719.70
Fall Undergraduate Admissions>Total new traditional undergraduate students who COMPLETED the application process	10.85	27.60	72.89	97.07	107.73	1,269.00
Fall Undergraduate Admissions>Total new traditional undergraduate students ADMITTED	8.47	25.86	61.54	82.33	100.73	1,224.80
Fall Undergraduate Admissions>Total new traditional undergraduate students ENROLLED	6.57	17.89	37.37	65.20	58.18	302.70

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Fall Undergraduate Admissions>Conversion Rate for new traditional students	54%	48%	43%	50%	34%	25%
Fall Undergraduate Admissions>Completion Rate - new traditional undergrad students	70%	65%	63%	71%	60%	63%
Fall Undergraduate Admissions>Yield Rate - new traditional undergrad students	83%	74%	71%	81%	61%	46%
Annualized Undergraduate Admissions>Total new non-traditional undergraduate students ENROLLED	5.87	21.43	29.43	47.07	172.82	579.80
Annualized Undergraduate Admissions>Total new graduate students at the master's level ENROLLED	2.94	6.38	16.60	22.13	56.73	283.50
Annualized Undergraduate Admissions>Total new graduate students at the doctorate level ENROLLED	0.47	1.48	3.68	2.53	9.10	76.90
Annualized Retention Rate>Undergraduate students (unduplicated headcount) that were new (new to the institution- includes new transfer students) degree or certificate seeking credit students during any enrollment period in the academic year 2 Years Ago (annualized unduplicated headcount).Exclude any who since have graduated, died or become permanently disabled, left school to serve in the armed forces (or have been called up to active duty), left school to serve with a foreign aid service of the Federal Government, or left school to serve on an official church mission.	10.87	35.45	66.66	101.13	178.64	574.10
Annualized Retention Rate>Of those reported in the question above, how many re-enrolled during any enrollment period during the last full academic year	6.98	20.88	34.67	63.93	115.00	368.20
Annualized Retention Rate>Annualized Retention Rate	66%	62%	59%	66%	63%	67%
Undergraduate Fall to Fall Retention>Total potential returnees from new first-time traditional students enrolled last fall	7.07	23.06	35.26	41.80	86.09	309.30
Undergraduate Fall to Fall Retention>Total new first-time traditional students from last fall who returned this fall	4.04	16.06	19.14	29.00	60.27	196.40
Undergraduate Fall to Fall Retention>Retention Rate for first-time undergraduate students	59%	69%	64%	66%	70%	68%

Finances/Financial Responsibility Composite Scores

Variable/Question	Average	Average	Average	Average	Average	Average
Tuition and Discount Rate: Undergraduate>Gross tuition revenue	\$ 336,005.87	\$ 1,177,477.92	\$ 1,618,678.42	\$ 2,723,677.89	\$ 3,814,306.54	\$ 24,581,235.01

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Tuition and Discount Rate: Undergraduate>Student aid - unfunded	\$ 34,305.95	\$ 395,988.82	\$ 487,089.74	\$ 548,250.84	\$ 805,424.16	\$ 9,799,228.63
Tuition and Discount Rate: Undergraduate>% Unfunded	13%	25%	25%	18%	18%	27%
Tuition and Discount Rate: Undergraduate>Student aid - funded	\$ 64,755.14	\$ 121,871.00	\$ 206,311.87	\$ 559,400.02	\$ 199,756.32	\$ 847,276.83
Tuition and Discount Rate: Undergraduate>% Funded	20%	16%	10%	12%	6%	4%
Tuition and Discount Rate: Undergraduate>Net tuition revenue	\$ 301,699.92	\$ 781,489.10	\$ 1,122,836.47	\$ 2,175,427.05	\$ 3,008,882.38	\$ 14,782,006.38
Tuition and Discount Rate: Graduate>Gross tuition revenue	\$ 61,762.39	\$ 294,886.34	\$ 382,141.52	\$ 469,885.78	\$ 1,266,329.04	\$ 7,310,891.83
Tuition and Discount Rate: Graduate>Student aid - unfunded	\$ 7,995.51	\$ 39,523.00	\$ 93,043.10	\$ 70,059.42	\$ 306,357.82	\$ 975,208.19
Tuition and Discount Rate: Graduate>% Unfunded	5%	6%	10%	12%	11%	11%
Tuition and Discount Rate: Graduate>Student aid - funded	\$ 6,625.19	\$ 12,609.06	\$ 9,966.43	\$ 9,208.09	\$ 39,472.33	\$ 318,083.15
Tuition and Discount Rate: Graduate>% Funded	7%	6%	4%	2%	2%	3%
Tuition and Discount Rate: Graduate>Net tuition revenue	\$ 51,066.09	\$ 255,363.34	\$ 298,555.33	\$ 399,826.36	\$ 959,971.21	\$ 6,335,683.64
If the institution participates in Title IV please complete the following table>Total amount of Title IV funding received: Pell Grants	\$ 78,334.48	\$ 255,761.33	\$ 375,984.88	\$ 505,669.02	\$ 709,177.25	\$ 2,954,976.17
If the institution participates in Title IV please complete the following table>Total amount of Title IV funding received: Loans	\$ 219,617.06	\$ 594,754.96	\$ 581,139.74	\$ 903,485.15	\$ 1,764,377.63	\$ 10,820,064.00
If the institution participates in Title IV please complete the following table>Total amount of Title IV funding received	\$ 297,951.54	\$ 850,516.28	\$ 957,124.62	\$ 1,409,154.18	\$ 2,473,554.88	\$ 13,775,040.17
Financial Data: Expenses>Cash & cash equivalents	\$ 523,959.46	\$ 1,250,606.71	\$ 1,144,936.71	\$ 1,757,294.00	\$ 4,137,922.27	\$ 6,898,110.23
Financial Data: Expenses>Permanently restricted net assets	\$ 335,758.98	\$ 1,842,083.91	\$ 1,300,143.03	\$ 982,014.93	\$ 2,473,497.18	\$ 23,401,497.70
Financial Data: Expenses>Unrestricted contributions	\$ 561,642.68	\$ 818,184.32	\$ 1,256,782.23	\$ 1,228,955.47	\$ 3,922,457.27	\$ 11,796,870.20
Financial Data: Expenses>Restricted contributions	\$ 109,346.34	\$ 464,510.38	\$ 970,154.42	\$ 220,002.14	\$ 1,553,604.91	\$ 3,682,482.90

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Financial Data: Expenses>Short term debt	\$ 188,902.32	\$ 554,489.82	\$ 201,437.19	\$ 566,685.50	\$ 1,065,165.45	\$ 1,778,831.80
Financial Data: Expenses>Annual debt service	\$ 52,559.29	\$ 89,472.69	\$ 95,153.83	\$ 171,574.33	\$ 353,216.18	\$ 1,082,859.20
Financial Data: Expenses>Total expenses	\$ 1,259,844.93	\$ 2,954,261.32	\$ 4,393,888.45	\$ 5,822,959.33	\$ 10,654,521.91	\$ 53,239,045.85
Financial Data: Revenue>Total revenue	\$ 1,315,399.81	\$ 3,106,571.38	\$ 4,658,316.77	\$ 5,949,642.33	\$ 10,811,138.09	\$ 63,203,508.37
Financial Data: Revenue>Total Education & General expenses	\$ 1,190,411.48	\$ 2,436,827.65	\$ 3,362,484.10	\$ 5,037,796.00	\$ 9,561,113.82	\$ 37,446,442.74
Financial Data: Revenue>Cash Reserve: # of days of cash not needed to satisfy requirements of restricted assets	5425.16	245.29	6784.54	132.53	116.98	39.19
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Unrestricted net assets	\$ 1,521,737.00	\$ 3,755,489.24	\$ 4,303,147.34	\$ 5,094,345.73	\$ 15,168,665.82	\$ 74,677,600.80
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Temporarily restricted net assets	\$ 297,327.13	\$ 865,081.88	\$ 1,106,090.03	\$ 2,149,400.40	\$ 9,379,762.82	\$ 15,650,496.00
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Temporarily restricted annuities, term endowments & life income funds	\$ 224,267.07	\$ 225,508.18	\$ 64,966.68	\$ 55,458.53	\$ 158,433.45	\$ 4,782,439.44
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Intangible assets	\$ -	\$ 26,150.03	\$ 42,400.65	\$ -	\$ 36,363.64	\$ 591,282.44
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Unsecured related party receivables	\$ 4,530.99	\$ -	\$ 33,262.55	\$ 967.93	\$ 10,101.73	\$ 15,715.24
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Net property, plant & equipment	\$ 2,149,006.14	\$ 3,803,116.50	\$ 4,840,619.06	\$ 7,249,711.00	\$ 15,616,673.45	\$ 51,936,458.89
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Post employment & retirement liabilities	\$ -	\$ 36,330.31	\$ 31,557.63	\$ -	\$ 168,113.83	\$ 1,337,778.67
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Long term debt	\$ 634,707.69	\$ 1,020,386.32	\$ 831,523.88	\$ 1,816,316.93	\$ 5,227,823.18	\$ 11,818,773.45
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Expendable net assets	\$ 75,967.62	\$ 1,622,510.10	\$ 1,368,102.26	\$ 1,753,925.60	\$ 14,122,793.37	\$ 46,158,752.90
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Total expenses	\$ 1,259,844.93	\$ 2,954,261.32	\$ 4,393,888.45	\$ 5,822,959.33	\$ 10,654,521.91	\$ 53,239,045.85
Financial Responsibility Composite Score (FRCS) - Primary Reserve Ratio>Primary Reserve Ratio	0.69	0.65	0.44	0.40	1.11	0.85
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Total net assets	\$ 2,154,823.11	\$ 6,462,655.03	\$ 6,709,380.41	\$ 8,225,761.07	\$ 27,021,925.82	\$ 115,668,672.13
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Intangible assets	\$ -	\$ 26,150.03	\$ 42,400.65	\$ -	\$ 36,363.64	\$ 591,282.44

Variable/Question	Fall HC <75 n=49	75-150 n=35	151-300 n=35	301-500 n=15	501-100 n=11	>1000 n=10
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Unsecured related party receivables	\$ 4,530.99	\$ -	\$ 33,262.55	\$ 967.93	\$ 10,101.73	\$ 15,715.24
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Modified net assets	\$ 2,150,292.12	\$ 6,436,505.00	\$ 6,214,948.13	\$ 8,224,793.13	\$ 26,975,460.45	\$ 115,061,674.45
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Total assets	\$ 3,490,300.89	\$ 7,632,398.59	\$ 7,681,919.33	\$ 11,264,967.80	\$ 31,030,674.18	\$ 138,877,327.15
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Intangible assets	\$ -	\$ 26,150.03	\$ 42,400.65	\$ -	\$ 36,363.64	\$ 591,282.44
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Unsecured related party receivables	\$ 4,530.99	\$ -	\$ 33,262.55	\$ 967.93	\$ 10,101.73	\$ 15,715.24
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Modified assets	\$ 3,485,769.90	\$ 7,606,248.56	\$ 7,603,734.03	\$ 11,263,999.87	\$ 30,984,208.82	\$ 138,194,454.76
Financial Responsibility Composite Score (FRCS) -Equity Ratio>Equity Ratio	0.80	0.92	0.83	0.71	0.79	0.80
Financial Responsibility Composite Score (FRCS) - Net Income Ratio>Change in unrestricted net assets	\$ 110,290.61	\$ 182,772.44	\$ 293,678.09	\$ 10,589.00	\$ (109,708.27)	\$ 11,967,972.02
Financial Responsibility Composite Score (FRCS) - Net Income Ratio>Total unrestricted revenue	\$ 1,263,245.77	\$ 3,048,054.03	\$ 4,533,225.58	\$ 5,757,167.60	\$ 10,043,877.27	\$ 58,964,936.41
Financial Responsibility Composite Score (FRCS) - Net Income Ratio>Net Income Ratio	0.09	0.00	0.04	0.00	-0.02	0.01
Financial Responsibility Composite Score (FRCS)>Primary Reserve Ratio Score (factored at 10 and weighted at 40%)	0.87	0.89	0.85	0.80	1.03	1.04
Financial Responsibility Composite Score (FRCS)>Equity Ratio Score (factored at 6 and weighted 40%)	1.13	1.10	1.16	1.18	1.15	1.20
Financial Responsibility Composite Score (FRCS)>Net Income Ratio Score (factored at 50, 1 or 25 and weighted at 20%)	0.35	0.30	0.32	0.23	0.23	0.21
Financial Responsibility Composite Score (FRCS)>Composite Score	2.40	2.29	2.35	2.20	2.41	2.47