


# FY19 - LCTCS College Financial Health Index

	A	B	C	D
College	Change in Beginning FY18 to Beginning FY19 Fund Balance	Current Fund Balance as a Percentage of Current Operational Budget	Year-To-Date Revenues vs. Expenditures As of October 31st	Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance
Baton Rouge CC	▲ 5%	▲ 32%	▲ 26%	▲ 69%
Bossier Parish CC	▲ 191%	▲ 16%	▲ 25%	▲ 119%
Central La. TCC	▲ (7%)	▲ 8%	▲ 22%	▲ 272%
Delgado CC	▲ 20%	▲ 25%	▲ 22%	▲ 67%
Fletcher TCC	▲ 25%	▲ 39%	▲ 40%	▲ 100%
Louisiana Delta CC	▲ 85%	▲ 18%	▲ 23%	▲ 119%
Northshore TCC	▲ 36%	▲ 28%	▲ 27%	▲ 76%
Northwest La. TC	▲ (38%)	▲ 46%	▲ 3%	▲ 4%
Nunez CC	▲ 7%	▲ 37%	▲ 16%	▲ 32%
River Parishes CC	▲ 20%	▲ 55%	▲ 6%	▲ 7%
South Louisiana CC	▲ 6%	▲ 72%	▲ 26%	▲ 31%
SOWELA TCC	▲ 5%	▲ 60%	▲ 18%	▲ 21%

### Flag Triggers

Column	Description	Flag Triggers
A	Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	▲ Increase in expendable fund balance
B	FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	▲ Beginning fund balance less than 20% of Current Budget
C	FY19 Actual Revenues vs Expenditures	▲ Revenues exceed expenditures
D	Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	▲ Increase in expendable fund balance
		▲ Decrease in expendable fund balance of up to 10%
		▲ Beginning fund balance less than 20% but more than 5% of Current Budget
		▲ Expenditures exceed revenues by up to 5%
		▲ Decrease in expendable fund balance of up to 10%
		▲ Decrease in expendable fund balance of more than 10%

Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

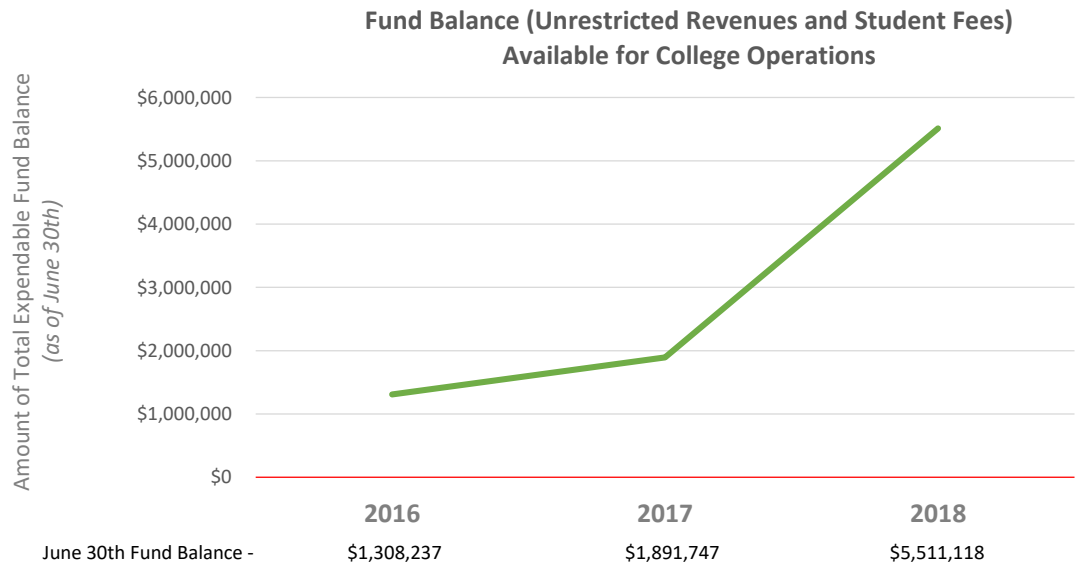
	Bossier Parish CC - FY19 Financial Health Index			
	<u>A</u> Change in Beginning FY18 to Beginning FY19 Fund Balance ▶	<u>B</u> Current Fund Balance as a Percentage of Current Operational Budget ▶	<u>C</u> Year-To-Date Revenues vs. Expenditures As of October 31st ▶	<u>D</u> Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance ▶






Description	Flag Triggers		
	▶	▶	▶
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%




Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$1,891,747	<u>6/30/18 Fund Balance</u> \$5,511,118	<u>% Chg. in Fund Balance</u> 191.3%	▶
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$5,511,118	<u>FY19 Appropriated Operating Budget</u> \$34,524,333	<u>FB as % of Budget</u> 16.0%	▶
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$26,346,823	<u>Actual Expenditures</u> (\$19,806,325)	<u>% of Rev. over Exp.</u> 24.8%	▶
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$5,511,118	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$6,540,498	<u>% Chg. in Fund Balance</u> 118.7%	▶







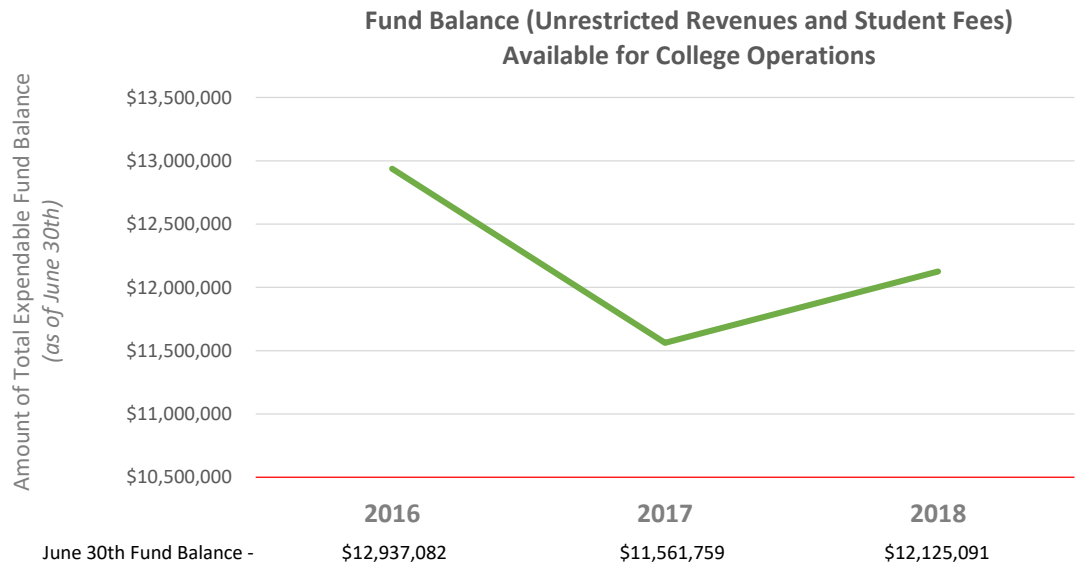
	<b>Baton Rouge CC - FY19 Financial Health Index</b>			
	<u>A</u> <b>Change in Beginning FY18 to Beginning FY19 Fund Balance</b> 	<u>B</u> <b>Current Fund Balance as a Percentage of Current Operational Budget</b> 	<u>C</u> <b>Year-To-Date Revenues vs. Expenditures As of October 31st</b> 	<u>D</u> <b>Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance</b> 






Description	Flag Triggers		
			
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%




Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$11,561,759	<u>6/30/18 Fund Balance</u> \$12,125,091	<u>% Chg. in Fund Balance</u> 4.9%	
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$12,125,091	<u>FY19 Appropriated Operating Budget</u> \$37,872,399	<u>FB as % of Budget</u> 32.0%	
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$32,139,012	<u>Actual Expenditures</u> (\$23,805,546)	<u>% of Rev. over Exp.</u> 25.9%	
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$12,125,091	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$8,333,466	<u>% Chg. in Fund Balance</u> 68.7%	







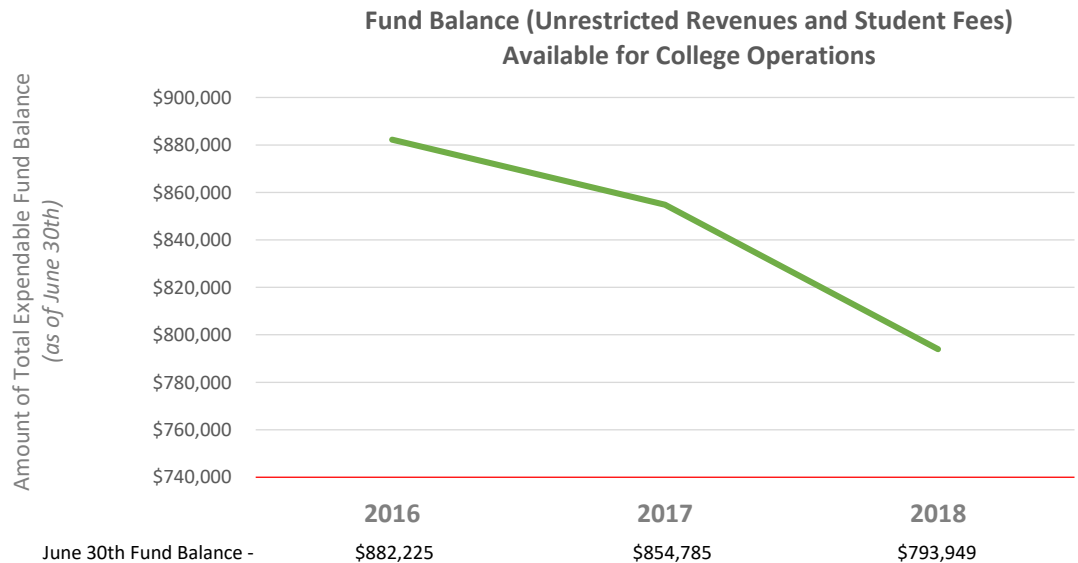
	<b>Central La. TCC - FY19 Financial Health Index</b>			
	<u>A</u> <b>Change in Beginning FY18 to Beginning FY19 Fund Balance</b> 	<u>B</u> <b>Current Fund Balance as a Percentage of Current Operational Budget</b> 	<u>C</u> <b>Year-To-Date Revenues vs. Expenditures As of October 31st</b> 	<u>D</u> <b>Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance</b> 

Description	Flag Triggers		
			
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
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Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$854,785	<u>6/30/18 Fund Balance</u> \$793,949	<u>% Chg. in Fund Balance</u> <b>(7.1%)</b>	
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$793,949	<u>FY19 Appropriated Operating Budget</u> \$10,349,557	<u>FB as % of Budget</u> 7.7%	
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues*</u> \$9,995,860	<u>Actual Expenditures</u> <b>(\$7,834,246)</b>	<u>% of Rev. over Exp.</u> 21.6%	
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$793,949	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$2,161,615	<u>% Chg. in Fund Balance</u> 272.3%	





## Delgado CC - FY19 Financial Health Index

<u>A</u> Change in Beginning FY18 to Beginning FY19 Fund Balance  ▶	<u>B</u> Current Fund Balance as a Percentage of Current Operational Budget  ▶	<u>C</u> Year-To-Date Revenues vs. Expenditures As of October 31st  ▶	<u>D</u> Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance  ▶
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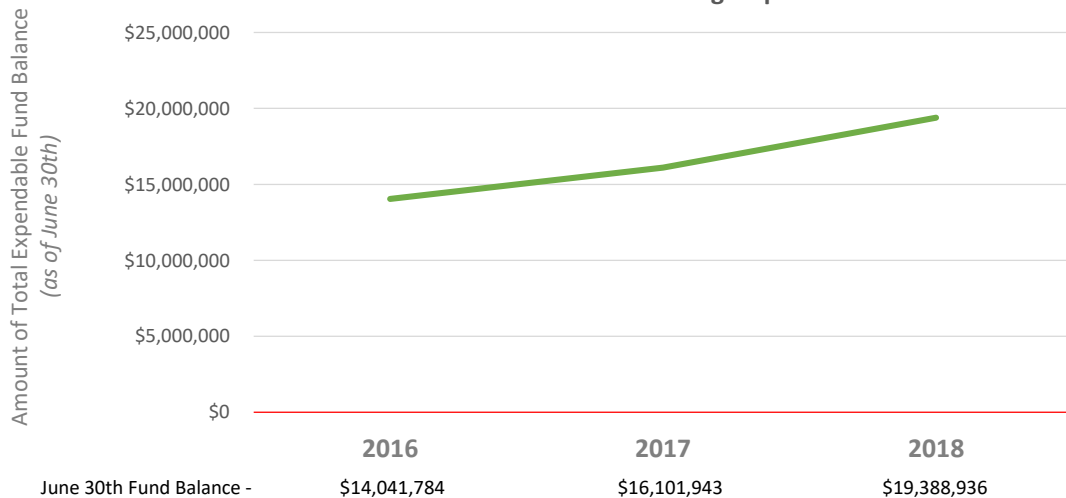
Description	Flag Triggers		
	▶	▶	▶
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
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Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.




**Calculations:**

A Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$16,101,943	<u>6/30/18 Fund Balance</u> \$19,388,936	<u>% Chg. in Fund Balance</u> 20.4%	▶
B 6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$19,388,936	<u>FY19 Appropriated Operating Budget</u> \$77,900,280	<u>FB as % of Budget</u> 24.9%	▶
C Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$58,928,189	<u>Actual Expenditures</u> (\$45,942,685)	<u>% of Rev. over Exp.</u> 22.0%	▶
D Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$19,388,936	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$12,985,503	<u>% Chg. in Fund Balance</u> 67.0%	▶

### Fund Balance (Unrestricted Revenues and Student Fees) Available for College Operations







	<b>Fletcher TCC - FY19 Financial Health Index</b>			
	<u>A</u> <b>Change in Beginning FY18 to Beginning FY19 Fund Balance</b> 	<u>B</u> <b>Current Fund Balance as a Percentage of Current Operational Budget</b> 	<u>C</u> <b>Year-To-Date Revenues vs. Expenditures As of October 31st</b> 	<u>D</u> <b>Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance</b> 

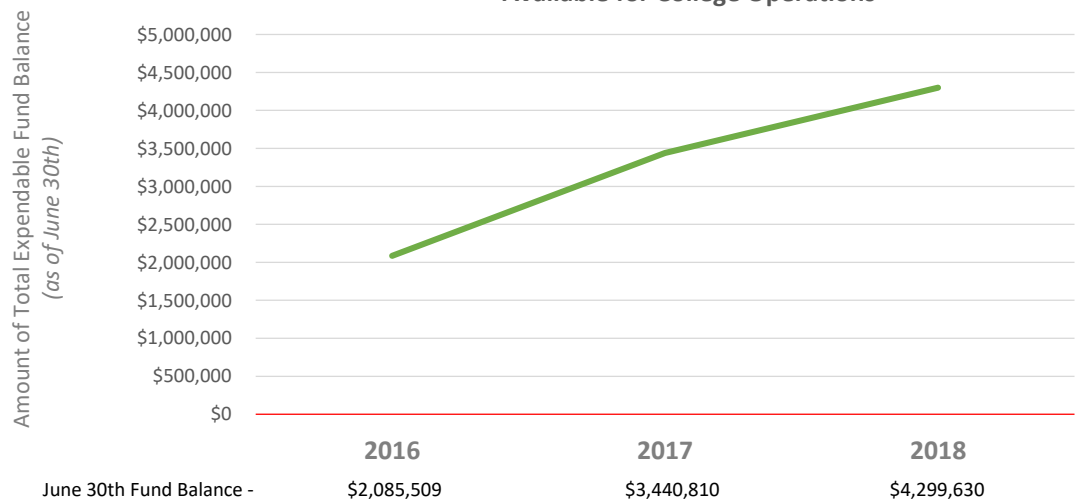
Description	Flag Triggers		
			
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%

Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$3,440,810	<u>6/30/18 Fund Balance</u> \$4,299,630	<u>% Chg. in Fund Balance</u> 25.0%	
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$4,299,630	<u>FY19 Appropriated Operating Budget</u> \$10,988,505	<u>FB as % of Budget</u> 39.1%	
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$10,706,376	<u>Actual Expenditures</u> (\$6,398,312)	<u>% of Rev. over Exp.</u> 40.2%	
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$4,299,630	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$4,308,064	<u>% Chg. in Fund Balance</u> 100.2%	

**Fund Balance (Unrestricted Revenues and Student Fees)  
Available for College Operations**





## Louisiana Delta CC - FY19 Financial Health Index

A Change in Beginning FY18 to Beginning FY19 Fund Balance 	B Current Fund Balance as a Percentage of Current Operational Budget 	C Year-To-Date Revenues vs. Expenditures As of October 31st 	D Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance 
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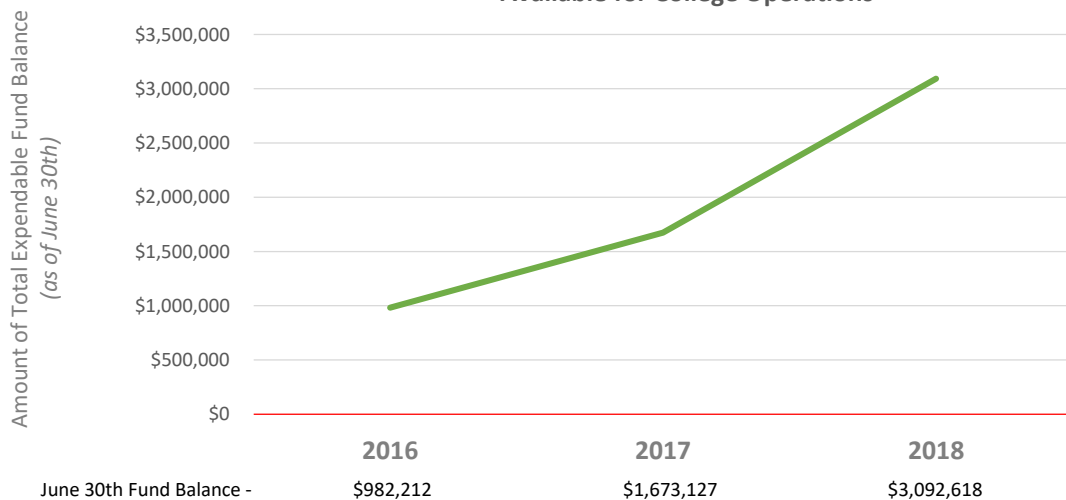
Description	Flag Triggers		
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%






Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.




**Calculations:**

A Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$1,673,127	<u>6/30/18 Fund Balance</u> \$3,092,618	<u>% Chg. in Fund Balance</u> 84.8%	
B 6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$3,092,618	<u>FY19 Appropriated Operating Budget</u> \$17,638,749	<u>FB as % of Budget</u> 17.5%	
C Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$16,337,904	<u>Actual Expenditures</u> (\$12,646,466)	<u>% of Rev. over Exp.</u> 22.6%	
D Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$3,092,618	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$3,691,438	<u>% Chg. in Fund Balance</u> 119.4%	

**Fund Balance (Unrestricted Revenues and Student Fees)  
Available for College Operations**







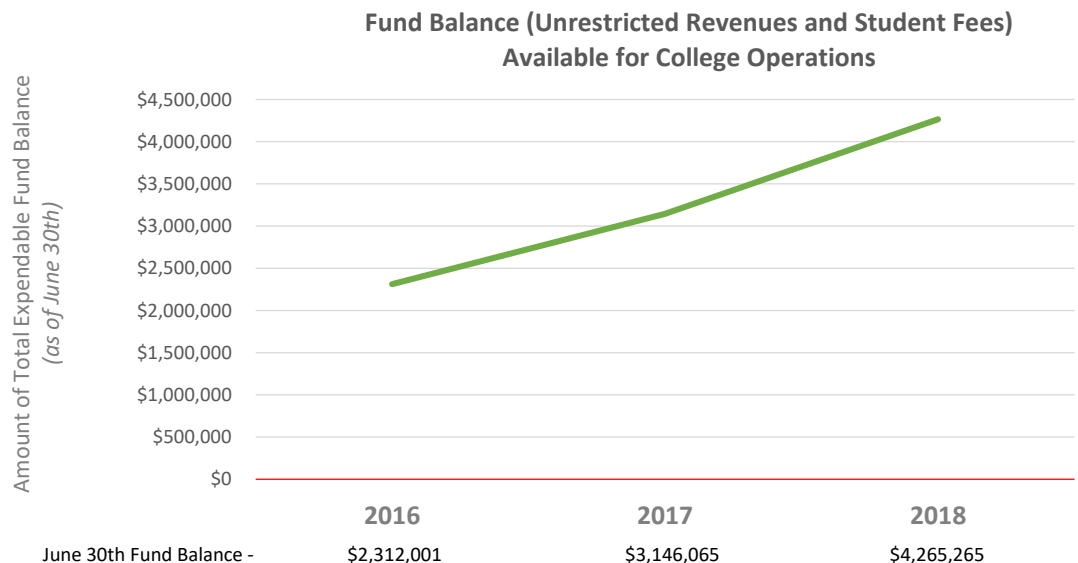
	<b>Northshore TCC - FY19 Financial Health Index</b>			
	<u>A</u> <b>Change in Beginning FY18 to Beginning FY19 Fund Balance</b> 	<u>B</u> <b>Current Fund Balance as a Percentage of Current Operational Budget</b> 	<u>C</u> <b>Year-To-Date Revenues vs. Expenditures As of October 31st</b> 	<u>D</u> <b>Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance</b> 

Description	Flag Triggers		
			
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
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Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.




**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$3,146,065	<u>6/30/18 Fund Balance</u> \$4,265,265	<u>% Chg. in Fund Balance</u> 35.6%	
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$4,265,265	<u>FY19 Appropriated Operating Budget</u> \$14,990,523	<u>FB as % of Budget</u> 28.5%	
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$12,282,322	<u>Actual Expenditures</u> (\$9,020,561)	<u>% of Rev. over Exp.</u> 26.6%	
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$4,265,265	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$3,261,762	<u>% Chg. in Fund Balance</u> 76.5%	









 <b>NORTHWEST</b> LOUISIANA TECHNICAL COLLEGE	<b>Northwest La. TC - FY19 Financial Health Index</b>			
	<u>A</u> <b>Change in Beginning FY18 to Beginning FY19 Fund Balance</b> 	<u>B</u> <b>Current Fund Balance as a Percentage of Current Operational Budget</b> 	<u>C</u> <b>Year-To-Date Revenues vs. Expenditures As of October 31st</b> 	<u>D</u> <b>Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance</b> 

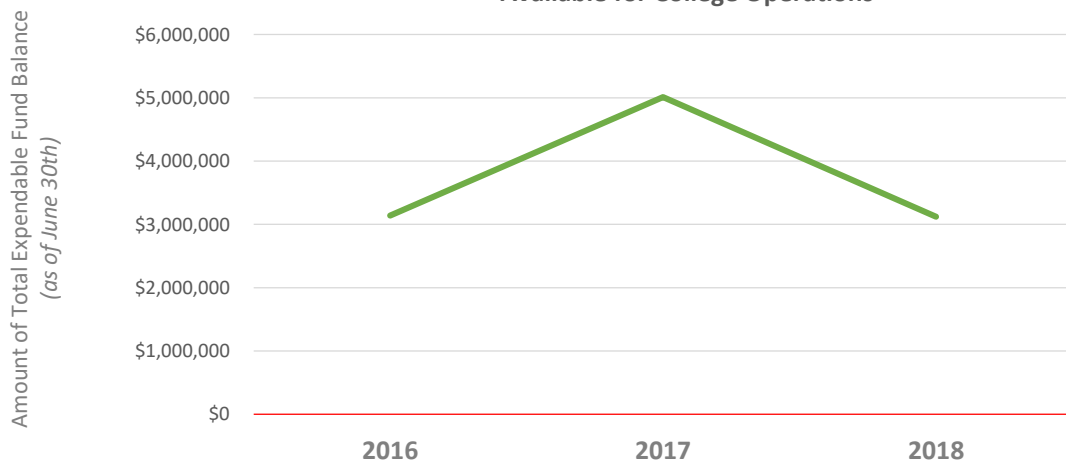
Description	Flag Triggers		
			
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
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Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$5,011,007	<u>6/30/18 Fund Balance</u> \$3,120,970	<u>% Chg. in Fund Balance</u> <b>(37.7%)</b>	
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$3,120,970	<u>FY19 Appropriated Operating Budget</u> \$6,772,769	<u>FB as % of Budget</u> 46.1%	
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$4,400,663	<u>Actual Expenditures</u> <b>(\$4,264,488)</b>	<u>% of Rev. over Exp.</u> 3.1%	
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$3,120,970	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$136,176	<u>% Chg. in Fund Balance</u> 4.4%	

**Fund Balance (Unrestricted Revenues and Student Fees) Available for College Operations**



June 30th Fund Balance - 2016: \$3,140,062; 2017: \$5,011,007; 2018: \$3,120,970

NOTE: \$91K in WISE expenditures occurred in FY17 for which the revenue was received in FY15. Also, there was \$126K in one-time expenditures for parking lot improvements that occurred in FY16.



## Nunez CC - FY19 Financial Health Index

<u>A</u> Change in Beginning FY18 to Beginning FY19 Fund Balance  ▶	<u>B</u> Current Fund Balance as a Percentage of Current Operational Budget  ▶	<u>C</u> Year-To-Date Revenues vs. Expenditures As of October 31st  ▶	<u>D</u> Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance  ▶
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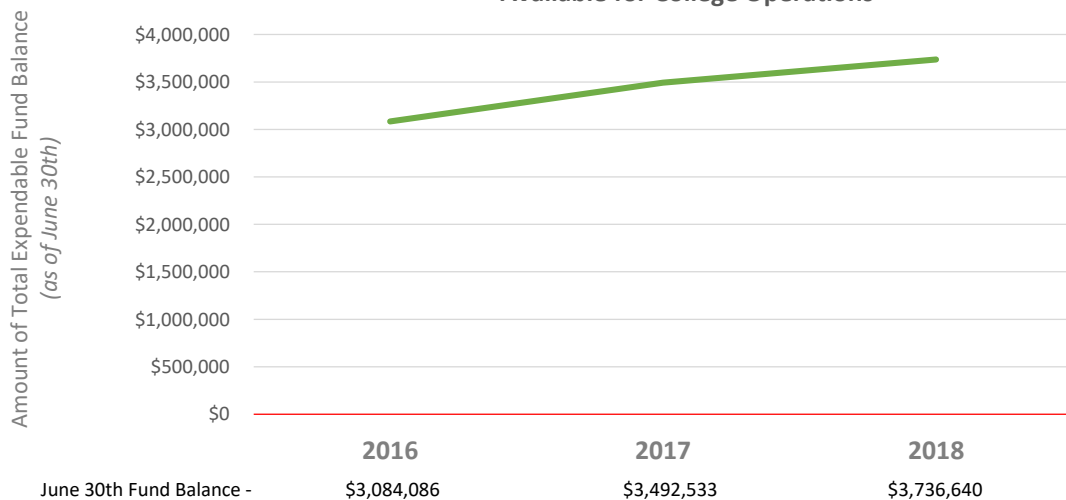
Description	Flag Triggers		
	▶	▶	▶
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%

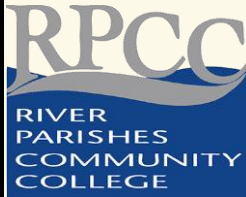
Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$3,492,533	<u>6/30/18 Fund Balance</u> \$3,736,640	<u>% Chg. in Fund Balance</u> 7.0%	▶
B 6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$3,736,640	<u>FY19 Appropriated Operating Budget</u> \$10,152,951	<u>FB as % of Budget</u> 36.8%	▶
C Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$7,577,155	<u>Actual Expenditures</u> (\$6,374,822)	<u>% of Rev. over Exp.</u> 15.9%	▶
D Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$3,736,640	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$1,202,333	<u>% Chg. in Fund Balance</u> 32.2%	▶

### Fund Balance (Unrestricted Revenues and Student Fees) Available for College Operations





## River Parishes CC - FY19 Financial Health Index

<u>A</u> Change in Beginning FY18 to Beginning FY19 Fund Balance 	<u>B</u> Current Fund Balance as a Percentage of Current Operational Budget 	<u>C</u> Year-To-Date Revenues vs. Expenditures As of October 31st 	<u>D</u> Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance 
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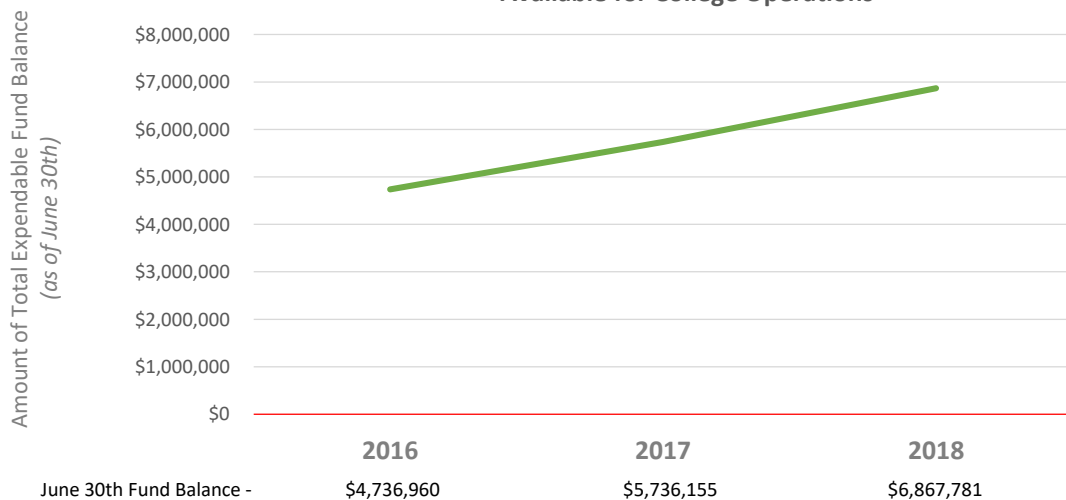
Description	Flag Triggers		
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%

Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$5,736,155	<u>6/30/18 Fund Balance</u> \$6,867,781	<u>% Chg. in Fund Balance</u> 19.7%	
B 6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$6,867,781	<u>FY19 Appropriated Operating Budget</u> \$12,484,128	<u>FB as % of Budget</u> 55.0%	
C Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$7,482,752	<u>Actual Expenditures</u> (\$7,019,553)	<u>% of Rev. over Exp.</u> 6.2%	
D Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$6,867,781	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$463,199	<u>% Chg. in Fund Balance</u> 6.7%	

### Fund Balance (Unrestricted Revenues and Student Fees) Available for College Operations





## South Louisiana CC - FY19 Financial Health Index

<u>A</u> Change in Beginning FY18 to Beginning FY19 Fund Balance	<u>B</u> Current Fund Balance as a Percentage of Current Operational Budget	<u>C</u> Year-To-Date Revenues vs. Expenditures As of October 31st	<u>D</u> Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance
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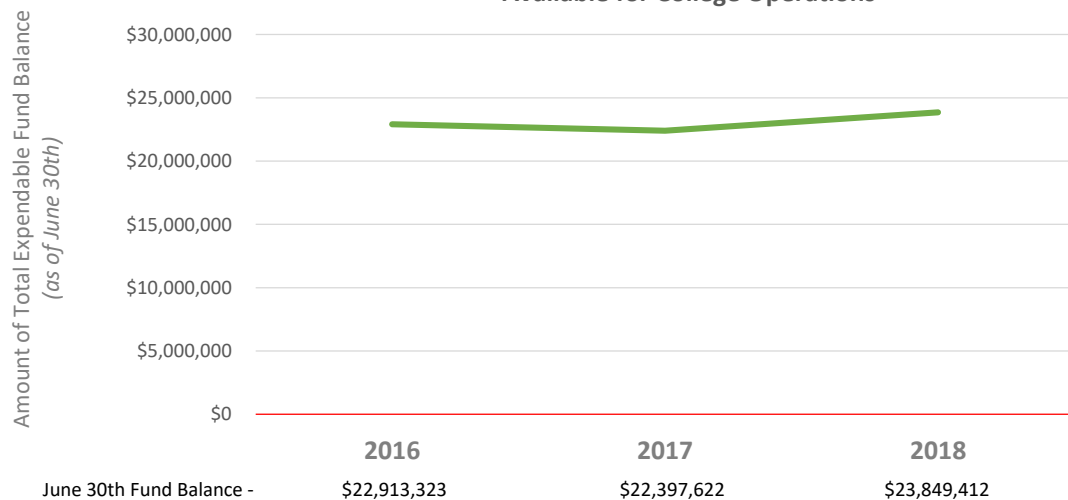
Description	Flag Triggers		
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%


Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$22,397,622	<u>6/30/18 Fund Balance</u> \$23,849,412	<u>% Chg. in Fund Balance</u> 6.5%	
B 6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$23,849,412	<u>FY19 Appropriated Operating Budget</u> \$33,179,107	<u>FB as % of Budget</u> 71.9%	
C Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$28,259,487	<u>Actual Expenditures</u> (\$20,823,624)	<u>% of Rev. over Exp.</u> 26.3%	
D Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$23,849,412	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$7,435,863	<u>% Chg. in Fund Balance</u> 31.2%	

**Fund Balance (Unrestricted Revenues and Student Fees) Available for College Operations**



	SOWELA TCC - FY19 Financial Health Index			
	<u>A</u> Change in Beginning FY18 to Beginning FY19 Fund Balance ▶	<u>B</u> Current Fund Balance as a Percentage of Current Operational Budget ▶	<u>C</u> Year-To-Date Revenues vs. Expenditures As of October 31st ▶	<u>D</u> Impact of YTD Revenues vs. Expenditures on Beginning Fiscal Year Fund Balance ▶

Description	Flag Triggers		
	▶	▶	▶
A Change in Expendable Fund Balance from Beginning FY18 Balance to Beginning FY19 Balance	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%
B FY19 Beginning Expendable Fund Balance as a Percentage of FY19 Appropriated Total Budget	Beginning fund balance more than 20% of Current Budget	Beginning fund balance less than 20% but more than 5% of Current Budget	Beginning fund balance less than 5% of Current Budget
C FY19 Actual Revenues vs Expenditures	Revenues exceed expenditures	Expenditures exceed revenues by up to 5%	Expenditures exceed revenues by more than 5%
D Change in FY19 Beginning Expendable Fund Balance after inclusion of FY19 Revenues vs Expenditures	Increase in expendable fund balance	Decrease in expendable fund balance of up to 10%	Decrease in expendable fund balance of more than 10%

Note: Fund balances are calculated as non-grant and non-student assessed restricted funds plus Unrestricted Net Assets, after removing both OPEB and current and non-current compensated absences payables. The trial balance, less prior year receivables, will be used to calculate current year revenues and expenditures.

**Calculations:**

A	Change in Expendable Fund Balance from 6/30/17 to 6/30/18	<u>6/30/17 Fund Balance</u> \$10,900,784	<u>6/30/18 Fund Balance</u> \$11,406,163	<u>% Chg. in Fund Balance</u> 4.6%	▶
B	6/30/18 Expendable Fund Balance as a % of FY19 Total Operating Budget	<u>6/30/18 Fund Balance</u> \$11,406,163	<u>FY19 Appropriated Operating Budget</u> \$19,088,675	<u>FB as % of Budget</u> 59.8%	▶
C	Actual Revenues vs Actual Expenditures from the FY19 Trial Balance	<u>Actual Revenues</u> \$13,502,380	<u>Actual Expenditures</u> (\$11,050,973)	<u>% of Rev. over Exp.</u> 18.2%	▶
D	Change in 6/30/18 Expendable Fund Balance with the Addition of FY19 Revenues and Expenditures	<u>6/30/18 Fund Balance</u> \$11,406,163	<u>FY19 Revenues Over/ (Under) Expenditures</u> \$2,451,407	<u>% Chg. in Fund Balance</u> 21.5%	▶

