



HLC Accreditation Evidence

- Composite Financial Index

URL: <https://www.bartonccc.edu/planning/kpi-metrics-dashboard/composite-financial-index>

Office of Origin:

- Vice President of Administration

Contact(s):

- Vice President of Administration

College Financial Health, Well Being, and Support of the College Mission

HLC – CFI:

The Composite Financial Index paints a composite picture of the financial health of the institution at a point in time. A CFI score of 3 is the threshold of institutional financial health. The CFI scale is -4 to 10.

Annual Institutional Data Update (AIDU)								
	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021
Composite Financial Index	3.20	5.03	4.42	4.24	4.84	4.92	4.95	6.23



Composite Financial Index

Goal 5: Develop, enhance, and align business processes

- KPI 5.1: Composite Financial Index



The Composite Financial Index paints a composite picture of the financial health of the institution at a point in time. The Index is built with the values of its four component ratios:

- Primary Reserve – a measure of the level of financial flexibility
- Net Income Ratio – a measure of the operating performance
- Return on Net Assets – a measure of overall asset return and performance
- Viability – a measure of the organization's ability to cover debt with available resources

Once each of the four ratios are calculated, there is an additional process measuring the relative strength of the score and

its importance in the mix of creating a composite score. This results in the production of one weighted score for each indicator and when added together the result is the Composite Financial Index. The strength factors and CFI score are standardized scores that fall along a scale of -4 to 10.

A CFI score of 3 is the threshold of institutional financial health.

Back to [KPI Dashboard](#)

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