

Financial Condition Analysis for Community Colleges

Thomas E. Keaton, MPA
Director, Funding and Resource Planning
Texas Higher Education Coordinating Board



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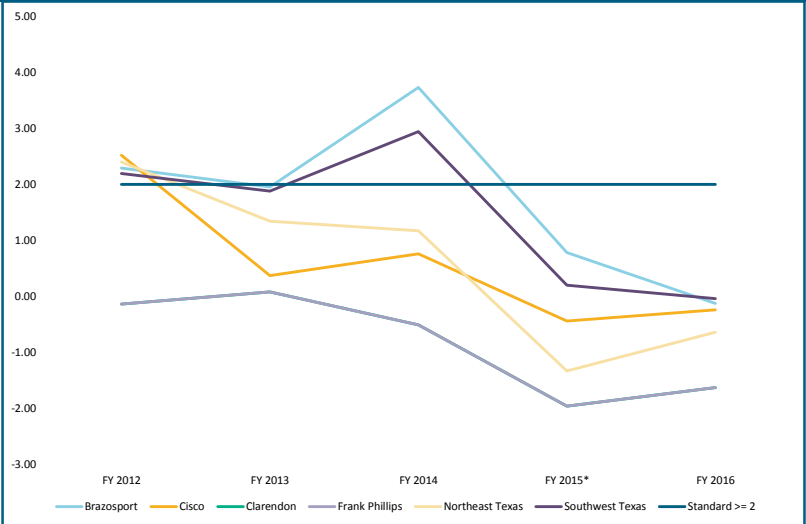


Committee Concerns

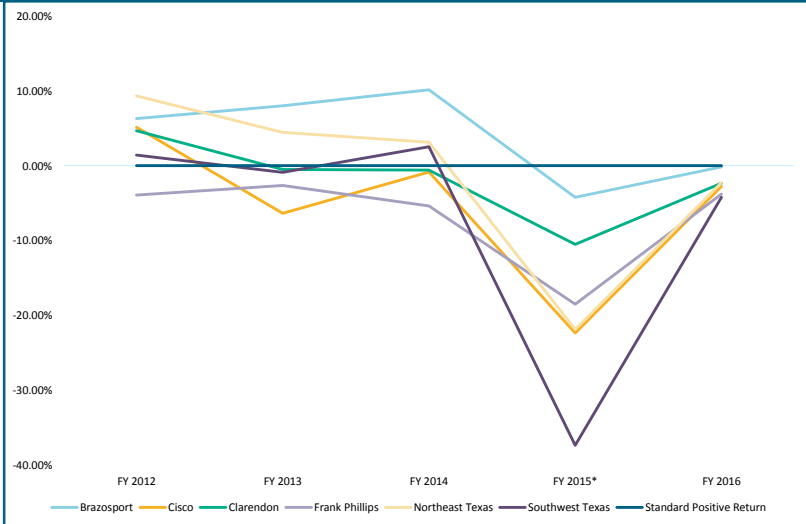
- Distribution to community college trustees
 - Report sent with the Almanac
 - Report presented at annual higher education leadership conference
- Responses from “stressed” institutions:
 - GASB 68
 - Depreciation expense
 - Time lag in Return on Investment
 - Capital investment
 - Local tax dynamics
- Longitudinal analysis
 - Supplemental graphics



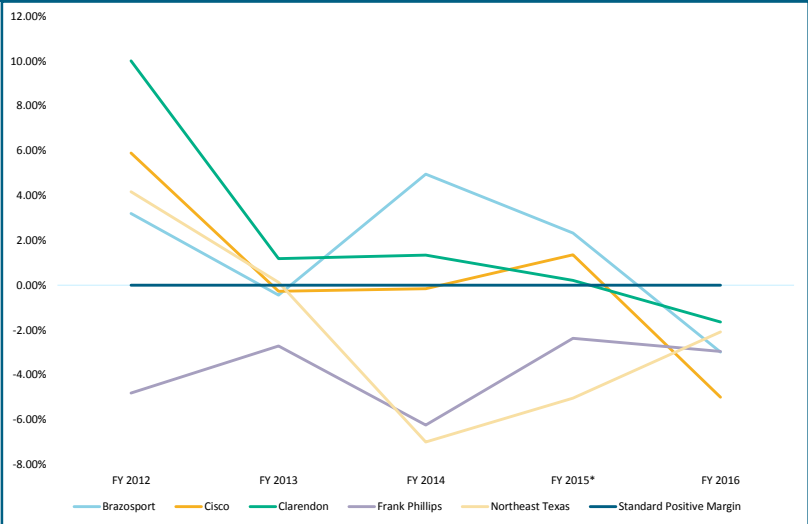
Composite Financial Index



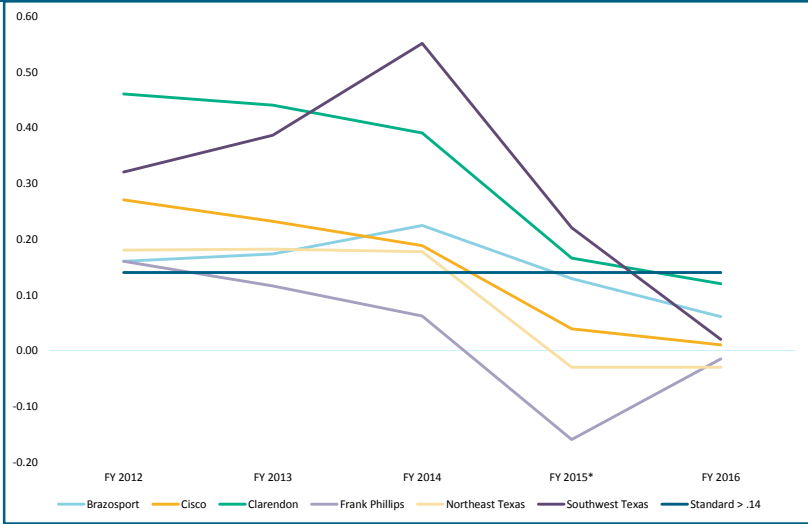
Return on Net Position



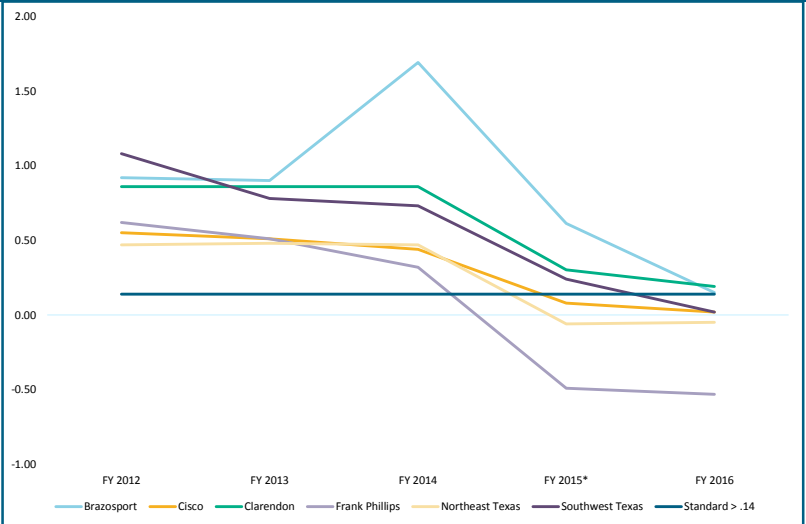
Operating Margin



Primary Reserve Ratio



Viability Ratio



Equity Ratio

