

2026 Annual Fiscal Report General Instructions and Survey Questions (Public Institutions)

This document provides assistance with the ACCJC 2026 Annual Fiscal Report. The final version of the report will be submitted online, but the questions are included below for reference and to facilitate the data collection process. For Public Institutions (including the Pacific Islands and Arizona), the 2026 Annual Fiscal Report is due no later than **9 months after the 2025 fiscal year end (i.e., the institution's fiscal year ending on or before 12/31/25)**.

ACCJC Support Contacts:

For technical support: Caroline Smith (csmith@accjc.org)
For all other questions: Melynie Schiel (mschiel@accjc.org)

Background: About the ACCJC Annual Fiscal Report (AFR)

In accordance with federal regulations and the Commission [Policy on Monitoring Institutional Performance](#), ACCJC applies a set of annual monitoring and evaluation approaches to assess member institutions' strengths, stability, and ongoing alignment with the Standards during the course of the accreditation review cycle. The Annual Fiscal Report (AFR) is one of the tools used for this process.

Accessing, Completing, and Submitting the 2026 Annual Fiscal Report Survey

Institutions submit the Annual Fiscal Report electronically via an online survey. Please note that this year, the survey will be emailed from the following domain: _____ Instructions for accessing the survey are provided to each institution's Accreditation Liaison Officer (ALO) via email. Please contact Caroline Smith (csmith@accjc.org) if you have questions about accessing the survey.

When completing the survey, take care if "copy" and "paste" are used to enter figures into the survey form. Most data entry errors occur because figures copied from other forms have hidden blanks on either side of the number.

Technical Notes for the 2026 AFR Survey

- The 2026 AFR collects data for your college's most recently completed fiscal year ending on or before 12/31/2025 (designated as "REPORT") and the two previous fiscal years (designated as "REPORT-1" and "REPORT-2").
- Additional information and data definitions are provided in the instruction text where relevant.
- All questions with an * are required.
- If a question is not applicable, please enter N/A. Note that N/A must be entered as capital letters with a forward slash between them.
- Answers are saved automatically and can be accessed and revised as many times as needed prior to submission.
- Use the "Section Navigator" buttons on the next page to jump between sections.

Changes to the 2026 AFR Survey

This survey has one new question pertaining to colleges that are part of a larger entity whereby the larger entity's fiscal strength/position substantiates fiscal health of the college. Respondents will be asked to explain the relationship to the entity and the entity's support for the college.

Submitting the 2026 AFR Survey

To submit a final copy, follow the instructions in the Final Step page of the online survey. When the survey has been submitted, the College ALO will receive email confirmation of submission and a copy of the survey responses. The confirmation email will include a link to verify and finalize submission. It will also include a link to follow if updates need to be made. The submission of this survey will be considered complete only after the college follows the link to verify submission.

2026 Annual Fiscal Report Questions
Pacific Islands, Public Institutions
 (Due nine months after the end of the fiscal year closing on or before 12/31/25)

General Information

1. College name:

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2. System Organization name:

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“System Organization” refers to the entity that files financial statements, state and federal reports; allocates funds to the accredited college; is audited by outside auditors; and is ultimately responsible for the fiscal viability of the accredited college. In the case of the PIPI colleges, the System Organization is either a university or a government entity.

3. Contact information for Chief Business Officers (CBO):

a. Name of College CBO:

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b. Title of College CBO:

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c. Phone number of College CBO:

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d. Email of College CBO:

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e. Name of System Organization CBO, if different than College CBO:

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f. Title of System Organization CBO, if different than College CBO:

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g. Phone number of System Organization CBO, if different than College CBO:

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h. Email of System Organization CBO, if different than College CBO:

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4. System Organization fiscal year:

From first day of:

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(enter month)

to last day of:

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(enter month)

Revenue (System Organizations and Single College Organizations):

For the purposes of this report, the terms **REPORT**, **REPORT-1**, and **REPORT-2** refer to the most recently completed fiscal year prior to 12/31/2024 (i.e., **REPORT**) and the two previous fiscal years (i.e., **REPORT-1**, **REPORT-2**).

	REPORT-2	REPORT-1	REPORT
5a. Annual General Fund and Tuition & Fee Revenue: <i>The General Fund is the general operating fund or account that is not subject to specific restrictions from the funding sources. It usually contains the salary and benefit costs for the vast majority of college employees and the CEO/CFO/CBO usually can move available budgeted funds among the expenditure accounts without prior approval from the governing entity.</i>	\$	\$	\$
5b. Revenue from other unrestricted sources (non-General Fund): <i>These revenues could include donations, facilities rental, concert receipts and other college-generated revenue that is available to fund operations.</i>	\$	\$	\$

5bi. Describe primary sources of Revenue (e.g., Foundation, rents, transfers-in from other funds, etc.) listed in question 5b, above (note: HEERF is no longer considered ongoing; list as one time for 22/23):

Year	Description	Amount	Sustainable/One-time/HEERF
REPORT-2		\$	
REPORT-2		\$	
REPORT-1		\$	
REPORT-1		\$	
REPORT		\$	
REPORT		\$	

	REPORT-2	REPORT-1	REPORT
6a. Net Beginning Balance available to fund operations: <i>“Beginning Balance” refers to any funds carried over from the previous fiscal year, or other funds that will be available in addition to the Annual Operating Revenue of Allocated Budget in 5a. For example, in some organizations budgeted funds are funds that had been allocated to the college in the prior year but which were not expended are added to the college’s next year’s available funds or allocated budget.</i>	\$	\$	\$
6b. Net end of the year Operational Balance (unspent and uncommitted funds):	\$	\$	\$

Annual Operating Expenditures (System Organization and Single College Organizations)

	REPORT-2	REPORT-1	REPORT
7a. Total Operating Expenditures:	\$	\$	\$
7b. Total annual Operating Personnel Costs:	\$	\$	\$
7c. Other Operating Current Expenditures: <i>(Total Expenditures minus Personnel Costs, i.e. 7a – 7b)</i>	\$	\$	\$

Borrowing/Debt (System Organization and Single College Organizations):

8. Did the System Organization borrow funds for cash flow purposes?

REPORT-2	REPORT-1	REPORT

9. Total System Organization Borrowing/Debt (Exclude GASB 87 capitalized leases):

REPORT-2	REPORT-1	REPORT
\$	\$	\$

9a. Short-Term Borrowing (less than one year):

\$	\$	\$
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9b. Long-Term Borrowing/Debt (Total Debt):

REPORT-2	REPORT-1	REPORT
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10. Did the System Organization issue long-term debt instruments during the fiscal year?

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10a. If you answered YES for any year in question 10, please indicate what type. Enter n/a if not applicable.

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10b. If you answered YES for any year in question 10, please indicate amounts. Enter n/a if not applicable.

\$	\$	\$
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11. Debt Service Payments (General Operating Fund):

REPORT-2	REPORT-1	REPORT
\$	\$	\$

Cash Position (System Organization and Single College Organizations):

12. System Organization end of fiscal year Cash Balance (unencumbered cash):

REPORT-2	REPORT-1	REPORT

13. Does the system organization prepare multi-year cash flow projections during the year?

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Annual Audit Information (System Organization and Single College Organizations):

***NOTE:** Audited financial statements for the college or system organization (if there is no specific outside audit for the college) are due to the ACCJC no later than nine months after the close of the college's fiscal year. Please email the Audited Financial Statements as PDF files to support@accjc.org.*

A multi-college organization may submit a single district audit report on behalf of all colleges in the organization that are accredited by the ACCJC. If the System Organization's audit does not include specific audit information relative to the college, but there is an internal audit specific to the college, please submit both the system organization audit and the internal audit for the college.

14. Date annual audit report for the REPORT fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions:

(mm/dd/yyyy)

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15a. List the number of audit findings for each year (financial statement and federal compliance, if applicable). Enter 0 if none.

REPORT-2:

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 REPORT-1:

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 REPORT:

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15b. Number of modified/qualified opinions, if applicable (Enter 0 if none):

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Other Information (System Organization and Single College Organizations):

16a. Budgeted or Planned Number of Students:

Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.

REPORT-2	REPORT-1	REPORT

16b. Actual Number of Students:

Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.

REPORT-2	REPORT-1	REPORT

17a. During the report year, did the College or System Organization settle any contracts with employee bargaining units?

17b. Did any negotiations remain open?

17c. Describe any significant fiscal impacts:

College-Specific Data:

Single-college organizations should use the same answers as in above System Organization sections.

18a. College Budgeted or Planned Number of Students:

Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.

REPORT-2	REPORT-1	REPORT

18b. Actual Number of Students:

Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.

REPORT-2	REPORT-1	REPORT

19. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate) (Enter **n/a** if not applicable)

Cohort Year 2020 (published fall 2023)	Cohort Year 2021 (Published fall 2024)	Cohort Year 2022 (Published fall 2025)
%	%	%

20a. How many executive or senior administrative leadership positions have a new permanent administrator hired into the position or remain vacant as of the end of the report year?

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. Senior executive leadership always includes the chief business official or chief financial officer of the college. For Univ of Hawaii CC's, also include changes at the associate vice president/admin affairs level.

20b. How many executive or senior administrative leadership positions have been replaced with an interim as of the end of the report year?

20c. Please describe the leadership change(s) referenced in 20a and/or 20b (enter N/A if not applicable):

21. Please use the text box below to provide any comments regarding the data submitted in this report (optional, no word limit).

22. Is your institution's financial health supported by a larger entity that is not reflected in the reporting requested in this form? If yes, please explain below. ACCJC staff will contact you to follow up on this item.

SUBMISSION INSTRUCTIONS

Once all data has been entered into the online survey, use the Section Navigation links to review carefully. Answers may be reviewed and revised as many times as needed prior to final submission.

To submit a final copy, follow the instructions in the Final Step page of the online survey. When the survey has been submitted, the College ALO will receive email confirmation of submission and a copy of the survey responses. The confirmation email will include a link to verify and finalize submission. It will also include a link to follow if updates need to be made. The submission of this survey will be considered complete only after the college follows the link to verify submission.