



Outcomes | Innovation | Improvement

ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES

2024 Annual Fiscal Report

General Instructions and Survey Questions

(Private and Proprietary Colleges)

This document provides assistance with the ACCJC 2024 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 private and proprietary institutions, the 2024 Annual Fiscal Report is due no later than **9 months after the 2023 fiscal year end (i.e., the institution's fiscal year ending on or before 12/31/23)**.

ACCJC Support Contacts:

For technical support: Tom Lane (tlane@accjc.org)

For all other questions: Christine Statton (cstatton@accjc.org)

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.

Technical Notes for the 2024 AFR Survey

- The 2024 AFR collects data for your college's most recently completed fiscal year ending on or before 12/31/2023 (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.
- 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.

Submitting the 2024 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, ACCJC will forward a final PDF copy of the answers to the ALO and CEO for final review (and adjustment, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the 2024 AFR.



Outcomes | Innovation | Improvement

ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES

2024 Annual Fiscal Report Questions for Private and Proprietary Colleges

(Due nine months after the end of the fiscal year closing on or before 12/31/23)

General Information

1. College name:

2. Parent Organization name (if applicable):

The term "Parent 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 Private and Proprietary Colleges, the Parent Organizations include not-for-profit organizations, philanthropic organizations, state or federal agencies and corporations.

3. Fiscal year:

From first day of:

(enter month)

to last day of:

(enter month)

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

a. Name of College CBO:

b. Title of College CBO:

c. Phone number of College CBO:

d. Email of College CBO:

e. Name of Parent Organization CBO, if different from College CBO:

f. Title of Parent Organization CBO, if different from College CBO:

g. Phone number of Parent Organization CBO:

h. Email of Parent Organization CBO:

Section 2 - Parent Organization Information:

5a. Does the Parent Organization file a 10-K or other Securities and Exchange Commission report or IRS document that includes the college financial information? Yes No

5b. If you answered YES to 5a, what is the report name and what is the filing schedule?

6a. Did the Parent Organization experience an ownership change or major restructuring during the year? Yes No

6b. If you answered YES to 6a, describe the change and how it has impacted (or may impact in future years) the financial status of the college:

Section 3 - Revenue:

*For the purposes of this report, the terms **REPORT**, **REPORT-1**, and **REPORT-2** refer to the most recently completed fiscal year prior to or on 12/31/2023 (i.e., **REPORT**) and the two previous fiscal years (i.e., **REPORT-1**, **REPORT-2**).*

	REPORT-2	REPORT-1	REPORT
7. Revenue and Beginning Balance			
7a. Annual Operating Revenue or budget allocated to the College <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>	\$	\$	\$
7b. Annual Revenue or allocated budget from other unrestricted sources (non-general fund) available for college operations: <i>These revenues could include donations, facilities rental, concert receipts and other college-generated revenue that is available to fund operations.</i>	\$	\$	\$
7c. 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 7a. For example, in some organizations funds or budget not spent in the prior fiscal year are carried-over into the next year to augment the revenue that is budgeted to be generated by the college in the new year.</i>	\$	\$	\$

Section 4 - Operating Expenditures and Transfers:

	REPORT-2	REPORT-1	REPORT
8. Total Expenditures – enter 0 or n/a where applicable			
8a. Total annual Operating Fund operating expenditures (same fund as in the previous question)	\$	\$	\$
8b. Total Operating Fund salaries and benefits	\$	\$	\$
8c. Other Operating Fund expenditures/outgo <i>(i.e. 8a minus 8b)</i>	\$	\$	\$
8d. Total Operating Funds from other sources (other allocated budget from <u>other</u> sources) <i>(i.e. same as 7b)</i>	\$	\$	\$
8e. Total Other Operating Fund Salaries and Benefits (paid from <u>other</u> operating fund sources in 7b)	\$	\$	\$
8f. Total other non-operating expenditures or outgo from the non-operating sources in 7b (i.e. 8d minus 8e)	\$	\$	\$

Section 5 - Annual Audit Information

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 REPORT fiscal year. Please email a PDF version of the Audited Financial Statements 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 Parent 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 parent organization audit and the internal audit for the college.

9. Does the Parent Organization have annual audited financial statements that break-out or identify the college?	Yes	No
10. Have you submitted an annual audit report for the REPORT year to ACCJC?	Yes	No
11. What was the date the annual audit report for the REPORT year was submitted, along with the institution's response to any audit exceptions?		
	(mm/dd/yyyy)	

Section 6 - College Enrollment Information:

	REPORT-2	REPORT-1	REPORT
11. Enrollment data:			
11a. Budgeted or target Full Time Equivalent Students, Headcount, or other metric for students as defined in the Accreditation Self-Study			
11b. Actual Full Time Equivalent Students, Headcount, or other metric for students, as defined in the Accreditation Self-Study			

Section 7 - Financial Aid Information

12. Does the College participate in Title IV (i.e., federal student aid) programs?

Yes No

If you answered no, skip to question 13.

	REPORT-2	REPORT-1	REPORT
12a. Percent of revenues derived from Federal Student Aid programs (enter 0 if n/a):	%	%	%

12b. Federal Financial Aid programs in which the College participates (check all that apply):

- | | |
|--|--|
| <input type="checkbox"/> Pell | <input type="checkbox"/> FWS |
| <input type="checkbox"/> FFELP, subsidized | <input type="checkbox"/> FFELP, unsubsidized |
| <input type="checkbox"/> Direct | <input type="checkbox"/> Other |

If Other, Please List (or enter n/a):

	Cohort Year 2018 (published fall 2021)	Cohort Year 2019 (published fall 2022)	Cohort Year 2020 (published fall 2023)
12c. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate)	%	%	%

Section 8 – Other Information:

13a. How many executive or senior administrative leadership changes occurred at the college during 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. If you answered 0, skip to question 14.

13b. Please describe the leadership change(s) referenced in 13a (enter N/A if not applicable):

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

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.

Follow the instructions in the **Final Step** page of the online survey to submit. Upon submission, ACCJC will forward PDF copy of the answers to the ALO and CEO for final review (and correction, if needed). If no corrections are needed, the PDF copy will stand as the final, certified copy of the institution's 2024 Annual Fiscal Report.