



**INSTITUTION** \_\_\_\_\_

**ADMINISTRATION:**

*Position Title Currently Used*

*Name & Highest Earned Degree  
from Accredited Institution*

President	_____	_____
Academic Administration	_____	_____
Business Administration	_____	_____
Student Development	_____	_____
Library	_____	_____
(Other)	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date institution was chartered or authorized by the state \_\_\_\_\_

Date institution first enrolled students \_\_\_\_\_

Date institution graduated (or will graduate) its first class \_\_\_\_\_

**Institutional Characteristics**

**1. Type of recognition requesting**

- \_\_\_\_\_ Candidacy level status
- \_\_\_\_\_ Accredited level status

**2. Type(s) of control**

- \_\_\_\_\_ Independent, non-profit
- \_\_\_\_\_ Religious group
- \_\_\_\_\_ Other: \_\_\_\_\_

**3. Type(s) of program(s)**

- \_\_\_\_\_ Undergraduate
- \_\_\_\_\_ Graduate
- \_\_\_\_\_ Liberal arts & general
- \_\_\_\_\_ Teacher preparatory
- \_\_\_\_\_ Professional

**4. Level(s) of offerings(s)**

- \_\_\_\_\_ Diploma or certificate
- \_\_\_\_\_ Associate Degree
- \_\_\_\_\_ Baccalaureate
- \_\_\_\_\_ Masters
- (Specify \_\_\_\_\_ )
- \_\_\_\_\_ Professional Degree
- \_\_\_\_\_ Doctorate
- (Specify \_\_\_\_\_ )
- \_\_\_\_\_ Other: \_\_\_\_\_

**5. Type of facility where classes are held: (check one)**

- \_\_\_\_\_ Regular independent campus facility
- \_\_\_\_\_ Church facility used as campus
- \_\_\_\_\_ Other (describe briefly the facility)

\_\_\_\_\_

\_\_\_\_\_

Facility is: owned \_\_\_\_\_ leased \_\_\_\_\_

**6. Type of calendar system**

\_\_\_\_\_ Semester \_\_\_\_\_ Quarter \_\_\_\_\_ Other: \_\_\_\_\_

**7. By what agency is the institution legally authorized to grant degrees/diplomas?**

(Check one: \_\_\_\_\_ Religious Exempt \_\_\_\_\_ Non-Exempt)

**8. Date of initial approval to grant degrees** \_\_\_\_\_

**9. Church Affiliation** \_\_\_\_\_

**10. ON-CAMPUS ENROLLMENT**

**UNDERGRADUATE**

- Full-time students \_\_\_\_\_ All students taking 12 or more hours per semester/quarter.
- Part-time students \_\_\_\_\_ All students taking less than 12 hours per semester/quarter.
- Total head count \_\_\_\_\_ All enrolled students (FT and PT)
- Full-time Equivalent \_\_\_\_\_ The number of full-time students plus the number of hours generated by part-time students divided by 12.

**GRADUATE**

- Full-time students \_\_\_\_\_ All students taking 9 or more hours per semester/quarter.
- Part-time students \_\_\_\_\_ All students taking less than 9 hours per semester/quarter.
- Total head count \_\_\_\_\_ All enrolled students (FT and PT)
- Full-time Equivalent \_\_\_\_\_ The number of full-time students plus the number of hours generated by part-time students divided by 9.

**11. EXTRA-CAMPUS INSTRUCTION (if applicable)**

As required by law, TRACS institutions must report all credit bearing distance learning courses. For reporting purposes, this may be categorized according to the following:

- 1) Check those which apply to your institution;
- 2) Give the headcount enrollments;
- 3) Also indicate if the students enrolled may earn more than 50% of a program (degree) through the instructional mode. You may provide more information if needed on a separate sheet.

	1.	2.	Check if student may earn 50% or more of degree program
Video taped instruction	_____	_____	_____
Television-based instruction	_____	_____	_____
On-Line instruction	_____	_____	_____
Print-and-mail based instruction	_____	_____	_____

**12. OFF- CAMPUS INSTRUCTION (complete if applicable)**

- On a separate sheet, list each branch campus and extension site if any. Give the location, the undergraduate and graduate course(s) offered, the instructor of record with the highest earned degree and the enrollment for each course.
- On a separate sheet, list any degree, program(s) offered by on-line instruction. Show the current enrollment for each.

List any on-line course(s) currently offered according to undergraduate or graduate and exactly as shown in the catalog or the appropriate official publication. List the instructor of record for each course, the highest earned degree, and the enrollment this semester/quarter.

**13. TOTAL NUMBER ON-CAMPUS, EXTRA-CAMPUS, AND OFF-CAMPUS ENROLLMENT**

**UNDERGRADUATE:**

Full-time students	_____	All students taking 12 or more hours per semester/ quarter.
Part-time students	_____	All students taking less than 12 hours per semester/ quarter.
Total head count	_____	The number of full-time, plus the total hours completed divided by 12.
Full-time Equivalent	_____	The number of full-time students plus the number of hours generated by part-time students divided by 12 for Undergraduate and 9 for Graduate.

**GRADUATE:**

Full-time students	_____	All students taking 12 or more hours per semester/ quarter.
Part-time students	_____	All students taking less than 12 hours per semester/ quarter.
Total head count	_____	The number of full-time, plus the total hours completed divided by 12.
Full-time Equivalent	_____	The number of full-time students plus the number of hours generated by part-time students divided by 12 for Undergraduate and 9 for Graduate.

**14. Teaching Faculty: Full-Time on Campus**

**Definitions:**

**Undergraduate:** Those who are qualified and contracted to teach the equivalent of 12-15 hours per semester, or 24-30 hours per academic year at the undergraduate level. (**Do not** include administrators such as President, Provost, Vice-President,)

**Graduate:** Those who are qualified and contracted to teach the equivalent of 9-12 hours per semester, or 18-24 hours per academic year at the graduate level. (**Do not** include administrators such as President, Provost, Vice-President.)

**Dual Level:** Those who are qualified and contracted to teach at the undergraduate and graduate levels, but listed as primarily graduate or undergraduate according to their primary teaching assignment. When computing the FTE, add the teaching hours at both levels.

	Total Number Credit Hours Per Year	Number with Earned Accredited Terminal Degree	Number with Earned Accredited Masters Including 18 Graduate Hours in Their Teaching Field	Number with Earned Accredited Bachelors Degree in Their Teaching Field
Undergraduate Faculty	_____	_____	_____	_____
Graduate Faculty	_____	_____	_____	_____
FTE Faculty	_____	_____	_____	_____
<i>(Add Undergraduate and Graduate)</i>				

**15. Teaching Faculty - Part-Time on Campus:**

*(Those contracted to teach by the course.  
Administrators who teach are considered  
part-time faculty.)*

Undergraduate Faculty	_____	_____	_____	_____
Graduate	_____	_____	_____	_____
FTE	_____	_____	_____	_____

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*To compute the FTE for undergraduate full-time faculty, simply add the number of full-time contracted faculty.*

*To compute the FTE for undergraduate part-time faculty, add the number of credit hours generated annually and divide the number by 24 or 30*

*To compute the FTE for graduate full-time faculty, simply add the number of full-time contracted faculty.*

*To compute the FTE for graduate part-time faculty, add the number of credit hours generated annually and divide the number by 18 or 24.*

**16. Library:**

Titles \_\_\_\_\_ Audio Recordings \_\_\_\_\_

Volumes \_\_\_\_\_ Periodicals \_\_\_\_\_

Other as Appropriate \_\_\_\_\_

Written agreement with other accredited institutional library(ies) \_\_\_\_\_

Computer link with other accredited institutional library(ies) \_\_\_\_\_

Computer link with other non-institutional library(ies) \_\_\_\_\_

Other as appropriate \_\_\_\_\_

**17. Financial** (*Complete the following Information*)

**A. Unrestricted Revenues**

(See Definitions - Page 11)

<i>Item No.</i>	Most Recently Completed Fiscal Year _____	Previous Year _____
1. Tuition and Fees	_____	_____
2. Church Contributions	_____	_____
3. Individual and Business	_____	_____
4. Foundations	_____	_____
5. Available Endowment Funds	_____	_____
6. Auxiliary Enterprises	_____	_____
7. Government Grants, Federal, State, and Local	_____	_____
8. Net Assets Released From restrictions	_____	_____

<i>Item No.</i>	Most Recently Completed Fiscal Year _____	Previous Year _____
9. Realized and Unrealized Gains and Losses	_____	_____
10. Other Sources Available for Current Operations	_____	_____
11. Total Unrestricted Revenues	_____	_____

**Additionally:**

12. Scholarship Gifts	_____	_____
13. Restricted Gifts/Grants	_____	_____
14. Government Grants to Students and Government Guaranteed Loans to Students	_____	_____

**B. Operating Expenses**  
(See Definitions - Page 12)

<i>Item No.</i>	Item	Most Recently Completed Fiscal Year _____	Previous Year _____
1.	Instruction	_____	_____
2.	Full-time faculty Salaries	_____	_____
3.	Part-time Faculty Salaries	_____	_____
4.	Research	_____	_____
5.	Public Service	_____	_____
6.	Academic Support	_____	_____
7.	Library Services	_____	_____
8.	Student Services	_____	_____
9.	Institutional Support	_____	_____

10. Administrative Salaries	_____	_____
11. Operation and Maintenance of Plan	_____	_____
12. Interest	_____	_____
13. Depreciation	_____	_____
14. Institutional Scholarships	_____	_____
15. Other Scholarships and Fellowships	_____	_____
16. Other Expenses	_____	_____
17. Total Education and General Expenses	_____	_____
18. Auxiliary Enterprises	_____	_____
19. Total Expenses	_____	_____
20. Increase (Decrease) in Unrestricted Net Assets	_____	_____
21. Restricted Net Assets	_____	_____

**C. Long-Term Tangible Assets  
(Fiscal Year)**

(See instructions - Page 13)

Item No.	Item	Book Value At Beginning of year	Additions (Deductions) for Year	Depreciation for Year	Book Value at End of Year	Debt Added or (Paid) during Year	Debt at end of Year
1.	Land	_____	_____	NA	_____	_____	_____
2.	Buildings	_____	_____	_____	_____	_____	_____
3.	Equipment	_____	_____	_____	_____	_____	_____
4.	Total	_____	_____	_____	_____	_____	_____
5.	The estimated current replacement cost of the buildings (only) at the end of the fiscal year. Use recent appraisal values or what is currently carried on the insurance policies as replacement values.						
	\$	_____					

**D. Endowments**

(Fiscal Year)  
(See Instructions - Page 14)

Item No.	Name of Endowment	Value at Beginning of Year	Value at end of Year	Earnings Achieved
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
Totals of values and earnings		_____	_____	_____

**E. Three-year Review of Unrestricted Net Assets**

	Most Recent Fiscal				
	Year ____	Year ____	Year ____	Year ____	Year ____
Revenue	_____	_____	_____	_____	_____
Expenses	_____	_____	_____	_____	_____
Unrestricted Net Assets	_____	_____	_____	_____	_____

If there is a deficit in any of the past three years, please list the corrective action taken to ensure financial stability below or attach a report as a separate document.

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**F. Debt Structure and Payoff**

*Prepare and submit as an addendum on a separate sheet but do so according to the following format.*

Provide information on all outstanding debt, both internal and external, whether for capital items, accounts payable, salaries payable, amounts owed to internal funds or accounts, IOUs, annuities, student prepayments, or any other accounts which require a repayment.

June 30, \_\_\_\_\_ (current year)  
*(Use this date regardless of fiscal year end, unless the fiscal year-ending month is within one month of this date)*

Type of Debt	Item Description	Original Amount	Amount Due Previous 6/30, Year ____	Amount Due Present 6/30, Year ____	Payment Schedule per Year*	Estimated Payoff Date
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Total Debt & Repayment		_____	_____	_____	_____	_____

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*\*Use dollar figures wherever possible, but use narrative information if necessary, to convey the payment amounts per year.  
 The "total" line should include only the dollar figures in the column.*

**G. Indicate the projected amount of revenues and the funds needed to operate for the next five years. Take directly from the long- range(five-year) planning document.**

<u>Year</u>	<u>Revenue</u>	<u>Expenses</u>	<u>Unrestricted Net Assets</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**18. PLEASE INCLUDE THE FOLLOWING MATERIALS:**

*(Insert check mark, as appropriate, in blank space. Provide explanation for any items not included.)*

- \_\_\_\_\_ Letter from governing board chairperson or president requesting level of recognition sought.
- \_\_\_\_\_ Copy of charter and/or other document which certifies that the institution is legally permitted to award a certificate, diploma, or degree.
- \_\_\_\_\_ Copy of constitution and bylaws or equivalent documents.
- \_\_\_\_\_ One copy of current budget.
- \_\_\_\_\_ One copy of most recent certified external audit.
- \_\_\_\_\_ One copy of the current catalog.
- \_\_\_\_\_ Copy of library agreement(s), consortia arrangements, etc., with other institution(s)
- \_\_\_\_\_ Application fee. (Please refer to fee schedule below.)

**INITIAL APPLICATION FEE (Non-Refundable)**

**Please Note:** This fee includes processing and review of materials by an Institutional Review Committee. The institution will be notified of the Review Committee outcome.

<u>Student Enrollment</u>	<u>Fee</u>
Under 400 FTEs	\$ 1000.00
401-999 FTEs	1600.00
1000 + FTEs	2000.00

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- \_\_\_\_\_ A statement, signed by the chief executive officer, asserting that all of the above information is accurate to the best of his/her knowledge.

## Definitions for Unrestricted Revenues

1. **Tuition and Fees:** All tuition and fees assessed against students. Include exemptions, discounts, and institutional scholarships even though there is to be no reimbursement.
2. **Church Contributions:** All amounts received from churches for the general use of the institution. Do not include contributed services, amounts for scholarships, pledges for future periods, or funds for specific projects or programs.
3. **Individual and Business Contributions:** All amounts received from individuals and businesses for the general use of the institution. Do not include contributed services, amounts for scholarships, pledges for future periods, or funds for specific projects or programs.
4. **Foundations:** All amounts received from foundations for the general use of the institution. Do not include contributed services, amounts for scholarships, pledges for future periods, or funds for specific projects or programs.
5. **Available Endowment Income:** All amounts received from endowments and from funds held in trust by others under irrevocable trusts which are available for unrestricted current operations. Do not include capital gains or losses.
6. **Auxiliary Enterprises:** All revenues generated by the sales and services of the operations of the auxiliary enterprises. These self-supporting activities include residence halls, food services, student health services, student unions, bookstores, barber shops, etc.
7. **Government Grants, Federal, State, and Local:** All unrestricted funds provided to the institution for current operating purposes. Include Federal Work Study Grants which require administration by and some contribution from the institution.
8. **Net Assets Released from Restrictions:** All amounts which by virtue of time or obligation fulfillments are available in the most recently completely fiscal year available for current operations.
9. **Realized and Unrealized Gains and Losses:** Amounts derived from gains or losses as a result of selling long-lived assets including investments or from the difference in the market value of investments from their previous market value when they were not stated at cost... The calculations for this item are the same as for the item by a similar name found on the Statement of Activities.
10. **Other Sources Available for Current Operations:** Include all items of unrestricted revenue not covered elsewhere. This includes interest income, gains and (losses) from investment of unrestricted current funds, and revenues from sales and services of internal service departments to persons or agencies external to the institution.
11. **Total Unrestricted Revenues:** This amount should be the sum of Items 1-9 and it should agree with the line by the same name on the Statement of Activities from the most recently completed audited financial statements.
12. **Scholarship Gifts:** All amounts which were restricted to individuals, whether named or not, and were not available for current general operations.
13. **Restricted Gifts and Grants:** Those gifts and grants received or pledged in the current period, but which are permanently restricted from operational use or temporarily restricted from use until specified events, time measurements, have taken place or until they have been applied to specified projects or programs.
14. **Government Grants to Students and Government Guaranteed Loans to Students:** These funds, requested through the Financial Aid Office, include all pell grants and all loans that are guaranteed by the federal or state government, including those for personal expenses. Exclude those based on residency.

Item

## Definitions for Operating Expenses

No.

1. **Instruction:** Expenditures for general academic activities, including, research where not separately budgeted, public service that is not in item 5 below, credit and non-credit courses, preparatory and adult basic education, and remedial and tutorial instruction. Do not record salaries here, but place in the lines to follow.
2. **Full-Time Faculty Salaries:** Salaries for the full-time teaching faculty. Exclude allocations for administration and other services not associated with instruction.
3. **Part-Time Faculty Salaries:** Salaries for the part-time faculty. Exclude allocations for administration and other services not associated with instruction.
4. **Research:** Expenditures for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institutional to the institution or separately budgeted by an organizational unit within the institution. Include institutional effectiveness and the follow-up activities. Do not report non-research sponsored programs such as training programs.
5. **Public Service:** Expenditures specifically for public service and activities established primarily to provide non-instructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community, including community services and cooperative extension services.
6. **Academic Support:** Expenditures including salaries for the support services that are an integral part of the institution's primary mission of instruction, research, and public service. Include computing support, ancillary support, academic administration, personnel development, and curriculum development. Do not include full-time or part-time faculty salaries that are allocated to instruction.
7. **Library Services:** All expenditures including salaries for library services, including those for museums, galleries, and audio/visual materials. Do not include full-time or part-time faculty salaries allocated to instruction.
8. **Student Services:** Expenditures for admissions, registrar activities, and activities whose primary purpose is to contribute to the emotional and physical well-being as well as to the intellectual, cultural, and social development of the student outside the context of the formal instruction program. Include career guidance, counseling, financial aid, administration, and student health services (except when they are operated as a self-supporting enterprise).
9. **Institutional Support:** Expenditures for the daily operation of the institution, including general administration services, legal activities, fiscal activities, and community relations. Exclude expenditures for executive salaries, the physical plant, and any funds shown elsewhere.
10. **Administrative Salaries:** Expenditures for salaries for executive direction and planning.
11. **Operation and Maintenance of Physical Plant:** Expenditures for services and maintenance related to campus grounds and facilities. Do not include capital items. Do not include charges for depreciation.
12. **Interest:** Payments for all items of interest, including for mortgage, operating loans, supplier charges for delayed payments, and interest for capital assets.
13. **Depreciation:** Amounts reported, whether or not as a line item, on the statement of activities for depreciation of long-lived assets. Do not include in any other item on this form.
14. **Institutional Scholarships:** Amounts awarded for scholarships and fellowships which were provided from operational funds even if donors provide funds for these institutional scholarships. Do not report federal grants, ROTC scholarships, or other programs where the institution is not allowed to select the recipient of the grant.
15. **Other Scholarships and Fellowships:** Amounts given by donors for identified scholarships and fellowships within the fiscal year and awarded in the same fiscal year and amounts which were released from a previous restricted position and granted during the most recently completed fiscal year.

16. **Other Expenses:** Any amount that is part of the Total Education and General Expense line found on the most recent Statement of Activities of the financial statements which has not been listed elsewhere in this report.
17. **Total Education and General Expenses:** The sum of items 1-16. This should agree with the line, Total Education and General Expenses line on the Statement of Activities.
18. **Auxiliary Enterprises:** Amounts to operate self-supporting operations which exist to furnish a product or service for a fee or charge. Examples include residence halls, food service, bookstores, printing operations for the institution, intercollegiate athletics, etc.
19. **Total Expenses:** The total of items 1-18. This figure should agree with the line entitled Total Expenses or a similar term found on the Statement of Activities in the most recent financial statements.
20. **Increase (Decrease) in Unrestricted Net Assets:** This figure should equal the item by the same or similar name on the Statement of Activities. It is found by subtracting the Total Expenses from the Total Unrestricted Revenues.
21. **Restricted Net Assets:** This amount is the total of the Restricted and Temporarily Restricted figures found on the Statement of Activities.

### **Instructions for Long-term Tangible Assets**

<b>Book Value at beginning of</b>	The book value of the tangible assets by type at the beginning of the fiscal year.
<b>Additions</b>	Additions are the increase of assets due to purchases, gifts, or for any other reason.
<b>(deductions) for year:</b>	Deductions are a result of sales, razing, fires, damage from other hazards, or any other disposition. Show net of increases and decreases for each type of asset.
<b>Depreciation for year:</b>	Except for land, show the depreciation taken during the year for each type tangible asset.
<b>Book value at end of year:</b>	The value of the tangible assets as shown on the accounts of the institution after accounting for increases, decreases, and the deduction for accumulated depreciation.
<b>Debt added or (paid) during year:</b>	The net of the dollar amounts added to or paid off on the indebtedness on the long-term assets by types including: educational and general facilities; auxiliary enterprise facilities, including dormitories, food service, bookstores, and other physical units; the principal on loans by way of bonds, mortgages, notes, amounts borrowed from other institutional sources for the physical plant.
<b>Debt owed end of year:</b>	The debt outstanding on the long-term tangible assets by type that remained at the end of the fiscal year. Do not include interest.

## Instructions for Endowments

<b>Item No.</b>	Number each item listed. Add additional lines if necessary to identify all endowments. If the number of endowments exceed ten, group them together by similar types not to exceed ten, but to include all endowments.
<b>Name of</b>	Record the name assigned to each endowment.
<b><i>Endowment:</i></b>	
<b>Value at beginning of year:</b>	Report the market value of each at the beginning of the fiscal year.
<b>Value at end of year:</b>	Report the market value of each at the beginning of the fiscal year. These figures should agree with any information about endowments shown on the financial statements.
<b>Total of values and earnings</b>	Total each of the three columns.

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