

# Administrative Unit Assessment Report

**Assessment** is a term commonly used to encompass the process of gathering and using evidence to guide improvements.

SACSCOC requires that "The institution identifies expected outcomes, assesses the extent to which it achieves these outcomes, and provides evidence of seeking improvement based on analysis of the results".

## Be sure to **SAVE** your progress as you work!

**Administrative Unit**  
Budgeting/Accounting and Controls

**Submission Year**  
2025-2026

**Assessment Coordinator Name**  
Ashley Wilkie

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## Unit Goal

### Goal

#### Goal 1

**Unit Goals** are broad statements that describe the overarching long-range intended outcomes of an administrative unit. They support the Institution's Mission/Goals.

#### Unit Goal

(Internal Oversight) To maintain current funds for E&G and Auxiliary Enterprises within acceptable limits as compared to industry standards

#### Pillar of Success Supported

Financially Stable and Operationally Efficient

## Outcomes

### Outcome 1

**Outcomes** are specific, **measurable** statements that reflect the broader goals. They will primarily describe what the unit is going to do and what its impact will be on students and other key stakeholders (alumni, parents, employers, etc.).

Most administrative units measure **Operational Outcomes** which describe the level of performance of an operational aspect of a program or office (ex. number of services provided, timeliness of a process).

Some units may measure **Student Learning Outcomes** which describe knowledge, skills, and values that students are expected to gain as a result of their educational experiences (ex. Student Wellness Program may measure student knowledge of healthy habits.)

#### What type of Outcome would you like to add?

Operational Outcome

Enter Outcome

The university's expected current funds are within \$5-10 million as compared to comparable colleges and universities

#### **Timeframe for this Outcome**

Annual

#### **Performance Target for "Met"**

To successfully "Meet" this performance target, the university's current funds at the end of the fiscal year should be within the \$5-10 million dollar expectation goal for current funds as compared to comparable colleges and universities.

#### **Performance Target for "Partially Met"**

N/A

#### **Performance Target for "Not Met"**

To "Not Meet" this performance target, the university's current funds at the end of the fiscal year would be less than the \$5-10 million dollar expectation goal for current funds as compared to comparable colleges and universities.

#### **Assessment Measure Used**

ERP fund balance for the fiscal year ended 2025 for E&G, Auxiliaries, and Designated funds.

#### **Frequency of Assessment**

Annually

#### **Data Collected for this Timeframe (Results)**

16,459,621

#### **Score (Met=3, Partially Met=2, Not Met=1)**

3

#### **Comments/Narrative**

For institutions Lander's size, \$5-10 million is a current fund balance standard for E&G, Auxiliary, and Designated Funds. The university saw an increase in its fund balances over the prior fiscal year. This was, in part, due to an increase in tuition, housing, and meal plan revenues. Additionally, over the past three fiscal years, the university has identified and streamlined administrative processes in multiple departments to improve efficiency and reduce costs. The Budget Office has closely monitored costs and centralized budgets to decrease spending.

As an additional cost savings measure, the University has updated its scholarship and abatement matrix to reduce the amounts of each abatement, saving the University \$277,646 in scholarships and \$327,279 in abatements from 23-24 to 24-25. Even with those significant savings, Lander's enrollment increased by 4.6% over Fall 2024 proving the University is more efficient with its scholarship dollars

The university plans to increase its reserves over the next few fiscal years to 15-25% of its operating budget.

#### **Resources Needed to Meet/Sustain Results**

There are no other resources required to achieve this indicator than continued prudent management of the university's fiscal resources.

#### **Explanation of How Resources Will Be Used**

These resources will be used to support the university's strategic plan.

## **Goal Summary**

#### **Goal Summary/Comments**

The university was able to meet the requirements of this goal in large part due to excess revenue across

its three funding sources - Education & General, Auxiliaries, and Designated funds. With continued improvement in expenditure management, the university is on track to grow its fund balances again during FY 2025-2026.

### **Changes Made/Proposed Related to Goal**

For the 2025-2026 fiscal year, Lander's first-time freshman enrollment represents a growth of 21.7% over last year's freshman class. This puts the university in a wonderful position to grow cash, with tuition, housing, and meal plan revenues tracking above budget. The university will continue to closely monitor expenditure budgets.

### **Upload Files (if needed)**

## **Goal 2**

**Unit Goals** are broad statements that describe the overarching long-range intended outcomes of an administrative unit. They support the Institution's Mission/Goals.

### **Unit Goal**

(Internal Oversight) Debt to current tuition revenues ratio

### **Pillar of Success Supported**

Robust Student Experience

## **Outcomes**

### **Outcome 1**

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Some units may measure **Student Learning Outcomes** which describe knowledge, skills, and values that students are expected to gain as a result of their educational experiences (ex. Student Wellness Program may measure student knowledge of healthy habits.)

### **What type of Outcome would you like to add?**

Operational Outcome

### **Enter Outcome**

(Internal Oversight) Debt to current tuition revenues ratio = 73.38%

### **Timeframe for this Outcome**

Annually

### **Performance Target for "Met"**

To successfully "Meet" this performance target, the university should remain below its maximum ceiling for issuing new debt as defined by State Statute which is less than 90% of the previous year tuition and fees collected to support debt service.

### **Performance Target for "Partially Met"**

N/A

**Performance Target for "Not Met"**

To "Not Meet" this performance target, the university would be out of compliance with State Statute.

**Assessment Measure Used**

Annual Ratio analysis and Audited Financial Statements

**Frequency of Assessment**

Annually

**Data Collected for this Timeframe (Results)**

Percent of debt as compared to total tuition and required fees is 69.96% leaving 20.04% before reaching the university's ceiling limitation.

**Score (Met=3, Partially Met=2, Not Met=1)**

3

**Comments/Narrative**

During Fiscal Year 2013 the university issued new debt to build a modern technologically advanced residence hall equipped with instructional and meeting space. In Fiscal Year 2016 the university successfully refunded 2 previously issued bonds saving over \$100,000 annually in interest paid. Specifically, the refunding was instrumental in reducing the overall debt load on the university as it was issued at a discount which realized a savings on behalf of the university.

**Resources Needed to Meet/Sustain Results**

N/A

**Explanation of How Resources Will Be Used**

Monitoring the available debt capacity and ultimate ceiling for Lander will provide an instrument by which senior leadership can use to make decisions regarding the issuance of new debt

## Goal Summary

**Goal Summary/Comments**

As debt is retired, the university is increasing its capacity for issuing new debt should the need arise.

**Changes Made/Proposed Related to Goal**

Increased student enrollment will further increase the university's ability to issue new debt.

**Upload Files (if needed)**

### Goal 3

**Unit Goals** are broad statements that describe the overarching long-range intended outcomes of an administrative unit. They support the Institution's Mission/Goals.

**Unit Goal**

Percent of Tuition payments made via on-line payment gateway

**Pillar of Success Supported**

Financially Stable and Operationally Efficient

## Outcomes

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**What type of Outcome would you like to add?**

Operational Outcome

**Enter Outcome**

Increase the number of students using an on-line payment option.

**Timeframe for this Outcome**

Annually

**Performance Target for "Met"**

To successfully "Meet" this performance target, the university must recognize an increase in the number of on-line payments from prior terms.

**Performance Target for "Partially Met"**

To "Partially Meet" this target, the number of student would stay at the same levels of the previous measuring period.

**Performance Target for "Not Met"**

To "Not Meet" this performance target would equate to a decline in the percentage of students using on-line options.

**Assessment Measure Used**

Information was gathering by the Business Office Manager pulling data from TouchNet, the University's cashiering system

**Frequency of Assessment**

Each Fall and Spring Semester. Summer is omitted.

**Data Collected for this Timeframe (Results)**

87.32% of students are using the web to pay their student account.

**Score (Met=3, Partially Met=2, Not Met=1)**

3

**Comments/Narrative**

The Business Office and Student Accounts have made a significant effort to encourage more students to pay their student bill online thus taking advantage of technology resources. As more students become aware of the online capabilities, more students will use the online payment method. This goal was set in order to lessen the impact to the cashier and walk in traffic and encourage usage of the university's investment in technology.

**Resources Needed to Meet/Sustain Results**

No additional resources are required as the university's annual maintenance agreement with our Cashiering partner provides for upgrades and enhancements as the parent company deems prudent in a very competitive market driven environment.

**Explanation of How Resources Will Be Used**

The annual maintenance agreement will provide the flexibility needed continue to grow the university's on-line presence in an effort to make payments easier and more convenient.

**Goal Summary****Goal Summary/Comments**

Each year more students are utilizing technology to pay their student accounts bill. This is reducing the walk up traffic in the Business Office allowing us to redirect some of the cashiers daily functions to other business office activities such as reconciliations and other assignments as needed. We anticipate more and more students will be using on-line payments as TouchNet (the university's cashiering system) rolls out enhancements.

**Changes Made/Proposed Related to Goal**

This is an on-going project hoping to get 90% of our student populations paying online by 2026.

**Upload Files (if needed)**