



South Carolina Commission on Higher Education

Financial Indicator Matrix

Presented by

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Financial Indicator Matrix

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10 Year Revenue Trend

1. Appropriations
2. Tuition
3. Federal Grant
4. Auxiliary Funds
5. Contributions
6. Other

10 Year Ratio of Debt to Debt Capacity

1. Debt Capacity
2. Debt Service Allocation
3. Debt Balance

10 Year Enrollment Trend

- Undergraduate
 1. Headcount
 2. FTE
 - a. Freshman
 - b. Sophomore
 - c. Junior
 - d. Senior
- Graduate
 1. Headcount
 2. FTE
- Certificates (Credit and Non-credit)

10 Year Enrollment Trend

1. SAT
2. ACT
3. GPA

10 Year Enrollment Trend

1. Applications
2. Accepted
3. Attended

10 Year Enrollment Trend

1. In-State Students
2. Out-of-State Students
3. International Students

10 Year Tuition Trend

1. Tuition (aggregate-all fees included)
2. Waivers
3. Abatements

10 Year Expenditure Trend

1. Instruction
2. Research
3. Public Service
4. Academic Support
5. Student Services
6. Institutional Support
7. Plant Operations
8. Scholarships
9. Auxiliary Enterprises
10. Depreciation

10 Year Trend of Reserve Balance

- Reserve Balances (Public \$)

10 Year Trend of Institutional and Foundation Scholarship Data (# and Amount)

1. Federal
2. State
3. Foundation/Other

10 Year Trend of Faculty and Staff Ratio to Students

Headcount Trend	Faculty-Staff/Students
FTE Trend	Faculty-Staff/Students

10 Year Trend of Institutional Subsidies to Athletics

1. Athletic Revenues
2. Athletic Expenditures
3. Foundation/Other Subsidies

10 Year Measure of Variance Between Approved Budget and Actual Expenses

Approved Budget in July/ Actual Total Expenses in
June

Building Condition Assessment

Life Cycle Analysis of Buildings

1. Systems: foundation, façade, walls, etc.
2. Subsystems: HVAC, elevators, plumbing, etc.

10 Year Trend of Maintenance Reserve and Institutional Capital Reserve Account

Beginning and Ending Year Balances in any
Reserve Accounts (Public and Private)

10 Year Trend of Accumulated Debt, Debt Service and Excess Debt Service

1. Accumulated Debt
2. Annual Debt Service
3. Accumulation of Excess Debt Service