

# **Institutional Self-study**



# **Appendices**

**Submitted to:**

**New England Association of Schools and Colleges, Inc.  
Commission on Institutions of Higher Education**

**February, 2011**



**NEW ENGLAND ASSOCIATION OF SCHOOLS AND COLLEGES  
COMMISSION ON INSTITUTIONS OF HIGHER EDUCATION**

209 Burlington Road, Bedford, MA 01730  
Voice: (781) 271-0022 Fax: (781) 271-0950 Web: <http://cihe.neasc.org>

**AFFIRMATION OF COMPLIANCE WITH FEDERAL REGULATIONS RELATING TO TITLE IV**

Periodically, member institutions are asked to affirm their compliance with federal requirements relating to Title IV program participation, including relevant requirements of the Higher Education Opportunity Act.

1. **Credit Transfer Policies.** The institution's policy on transfer of credit is publicly disclosed through its website and other relevant publications. The institution includes a statement of its criteria for transfer of credit earned at another institution of higher education along with a list of institutions with which it has articulation agreements. (CIHE Policy 95)

URL	<a href="http://catalog.salemstate.edu/content.php?catoid=1&amp;navoid=621">http://catalog.salemstate.edu/content.php?catoid=1&amp;navoid=621</a>
Print Publications	University catalog only available online

2. **Public Notification of an Evaluation Visit and Opportunity for Public Comment:** The institution has made an appropriate and timely effort to notify the public of an upcoming comprehensive evaluation and to solicit comments. (CIHE Policy 77)

URL	<a href="http://www.salemstate.edu/neasc">www.salemstate.edu/neasc</a>
Print Publications	Salem News: 2/24/11; 3/24/11 Salem Gazette: 3/10/11

3. **Student Complaints.** "Policies on student rights and responsibilities, including grievance procedures, are clearly stated, well publicized and readily available, and fairly and consistently administered." (*Standards for Accreditation* 6.15)

URL	<a href="http://www.salemstate.edu/student_life/424.php">www.salemstate.edu/student_life/424.php</a> <a href="http://www.salemstate.edu/studentconductcode">www.salemstate.edu/studentconductcode</a> <a href="http://www.salemstate.edu/res_life/Residence_Life_Guide_to_Living_on_Campus.pdf">www.salemstate.edu/res_life/Residence_Life_Guide_to_Living_on_Campus.pdf</a>
Print Publications	Student Handbook: The Compass Student Conduct Code Guide to Living on Campus

4. **Distance and Correspondence Education: Verification of Student Identity:** If the institution offers distance education or correspondence education, it has processes in place to establish that the student who registers in a distance education or correspondence education course or program is the same student who participates in and completes the program and receives the academic credit. . . .The institution protects student privacy and notifies students at the time of registration or enrollment of any projected additional student charges associated with the verification of student identity. (CIHE Policy 95)

Method(s) used for verification	The University uses a learning management system that requires a secure login and password and all students are required to agree to an acceptable use policy that prohibits them from sharing their login and password with other individuals. There are no additional charges associated with the verification of student identity.
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The undersigned affirms that Salem State University (institution name) meets all federal requirements relating to Title IV program participation, including those enumerated above.

Chief Executive Officer

2/15/11  
Date

September 2010



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**Commission on Institutions of Higher Education**  
 209 Burlington Road • Bedford, MA 01730  
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**CIHE DATA FORMS FOR PUBLIC INSTITUTIONS Revised 2005**  
**GENERAL INFORMATION**

**Institution Name:**

Salem State University

**? FICE Code:**

2188

**? Carnegie Classification:**

Master's Large

**? Financial Results for Year Ending:**

- Most Recent Year
- 1 Year Prior
- 2 Years Prior

Fiscal year ends:

30-Jun-10

**Annual Audit**

Certified: Qualified

Yes/No Unqualified

X	
X	
X	

**? Contact Person:**

Name:

Karen Sayles

Title:

Assoc. Director for Institutional Reporting & Data Integrity

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**CIHE DATA FORM 1**  
**STATEMENT OF REVENUES AND EXPENSES (000 OMITTED)**

FISCAL YEAR ENDS month & day: ( 06 /30 )		3 YEARS PRIOR (FY 2007)	2 YEARS PRIOR (FY 2008)	1 YEAR PRIOR (FY 2009)	MOST RECENTLY COMPLETED FY (FY 2010)	CURRENT BUDGET (FY 2011)
2	<b>OPERATING REVENUES</b>					
3	? TUITION & FEES	\$49,463.9	\$51,584.0	\$55,762.6	\$59,236.5	\$61,661.0
4	? AUXILIARY ENTERPRISES (Enter here and/or on line 9)					
5	? LESS: SCHOLARSHIP ALLOWANCE	(\$10,228.6)	(\$11,242.7)	(\$8,759.2)	(\$11,550.4)	(\$14,000.0)
6	NET STUDENT FEES	\$39,235.3	\$40,341.3	\$47,003.4	\$47,686.1	\$47,661.0
7	? GOVERNMENT GRANTS & CONTRACTS	\$11,696.6	\$12,227.7	\$12,914.6	\$20,498.5	\$18,600.0
8	? PRIVATE GIFTS, GRANTS & CONTRACTS	\$1,362.4	\$1,151.6	\$1,251.6	\$1,250.0	\$1,250.0
9	? AUXILIARY ENTERPRISES (Enter here or on line 4)	\$7,977.9	\$8,201.8	\$8,227.9	\$10,034.6	\$16,371.0
10	? OTHER	\$2,290.3	\$2,344.2	\$2,098.9	\$2,368.4	\$2,368.0
11	<b>TOTAL OPERATING REVENUES</b>	<b>\$62,562.5</b>	<b>\$64,266.5</b>	<b>\$71,496.4</b>	<b>\$81,837.6</b>	<b>\$86,250.0</b>
12	<b>OPERATING EXPENSES</b>					
13	? INSTRUCTION	\$42,475.3	\$48,136.4	\$45,449.4	\$46,173.1	\$49,041.0
14	? RESEARCH					
15	? PUBLIC SERVICE	\$384.6	\$395.5	\$366.4	\$386.6	\$406.0
16	? ACADEMIC SUPPORT	\$16,973.2	\$15,848.7	\$14,138.8	\$12,076.0	\$12,551.0
17	? STUDENT SERVICES	\$9,203.0	\$10,168.3	\$11,131.0	\$11,508.6	\$12,067.0
18	? INSTITUTIONAL SUPPORT	\$19,042.5	\$19,694.1	\$20,094.2	\$18,552.0	\$16,951.0
19	? OPERATION, MAINTENANCE OF PLANT	\$10,857.7	\$10,759.1	\$11,379.9	\$10,986.2	\$11,382.0
20	? SCHOLARSHIPS & FELLOWSHIPS	\$297.8	\$375.9	\$4,646.7	\$5,734.5	\$6,800.0
21	? AUXILIARY ENTERPRISES	\$8,875.2	\$8,678.9	\$7,924.6	\$8,718.1	\$15,757.0
22	? DEPRECIATION	\$3,581.9	\$3,472.5	\$3,488.8	\$3,661.2	\$3,661.0
23	OTHER					\$2,084.0
24	<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$111,691.1</b>	<b>\$117,529.4</b>	<b>\$118,619.7</b>	<b>\$117,796.2</b>	<b>\$130,700.0</b>
25	<b>OPERATING LOSS</b>	<b>(\$49,128.6)</b>	<b>(\$53,262.9)</b>	<b>(\$47,123.3)</b>	<b>(\$35,958.7)</b>	<b>(\$44,450.0)</b>
26	<b>NON OPERATING REVENUES</b>					
27	? STATE APPROPRIATIONS (NET)	\$49,759.4	\$52,537.2	\$46,587.3	\$37,615.1	\$44,000.0
28	? INVESTMENT INCOME	\$3,027.7	\$932.7	(\$415.5)	\$646.7	\$650.0
29	INTEREST INCOME	(\$295.9)	(\$200.5)	(\$231.8)	(\$381.1)	(\$400.0)
30	? OTHER	\$151.4	\$148.2	(\$2,795.3)	\$190.0	\$200.0
31	<b>NET NON OPERATING REVENUES</b>	<b>\$52,642.7</b>	<b>\$53,417.6</b>	<b>\$43,144.7</b>	<b>\$38,070.7</b>	<b>\$44,450.0</b>
32	<b>INCOME BEFORE OTHER REVENUES EXPENSES, GAINS OR LOSSES</b>	<b>\$3,514.1</b>	<b>\$154.7</b>	<b>(\$3,978.6)</b>	<b>\$2,112.0</b>	<b>\$0.0</b>
33	? CAPITAL APPROPRIATIONS	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
34	OTHER	\$0.0	\$2,137.1	\$4,516.5	\$1,425.3	\$0.0
35	<b>TOTAL INCREASE/DECREASE IN NET ASSETS</b>	<b>\$3,514.1</b>	<b>\$2,291.8</b>	<b>\$537.9</b>	<b>\$3,537.4</b>	<b>\$0.0</b>



**CIHE DATA FORM 2**  
**STATEMENT OF CHANGES IN NET ASSETS AND INDEBTEDNESS (000 OMITTED)**

FISCAL YEAR ENDS month & day ( 06/30 )		3 YEARS PRIOR (FY 2007)	2 YEARS PRIOR (FY 2008)	1 YEAR PRIOR (FY 2009)	MOST RECENTLY COMPLETED FY (FY 2010)	CURRENT BUDGET (FY 2011)
<b>NET ASSETS</b>						
3						
4		\$60,355.1	\$63,869.2	\$66,161.0	\$66,699.0	\$70,236.3
5	?	\$3,514.1	\$2,291.8	\$537.9	\$3,537.4	\$0.0
6		\$63,869.2	\$66,161.0	\$66,699.0	\$70,236.3	\$70,236.3
<b>INDEBTEDNESS</b>						
8						
9		\$10,020.1	\$9,345.1	\$8,884.9	\$8,610.7	\$8,314.5
10		\$0.0	\$214.5	\$12.1	\$0.8	\$0.0
11	?	(\$675.0)	(\$674.7)	(\$286.3)	(\$297.0)	\$294.1
12		\$9,345.1	\$8,884.9	\$8,610.7	\$8,314.5	\$8,608.6
13		\$295.9	\$200.5	\$231.8	\$381.1	\$200.0
14		\$523.1	\$286.6	\$297.0	\$294.1	\$291.0

**Note:** Entries for this data form can be obtained from the institution's general-purpose financial statements (GPFS).

**CIHE DATA FORM 3  
STUDENT CHARGES**

FISCAL YEAR ENDS month & day: ( / )	3 YEARS PRIOR (FY 2007)	2 YEARS PRIOR (FY 2008)	1 YEAR PRIOR (FY 2009)	MOST RECENTLY COMPLETED FY (FY 2010)	CURRENT BUDGET (FY 2011)
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3	<b>?</b>	<b>TUITION AND FEE CHARGES</b>				
4		FULL-TIME UNDERGRADUATE STUDENT				
5		IN-STATE	\$6,030	\$6,270	\$6,520	\$6,850
6		OUT-OF-STATE	\$12,170	\$12,410	\$12,660	\$12,990
7		PART-TIME UNDERGRADUATE STUDENT - <b>PER CREDIT HOUR</b>				
8		IN-STATE	\$180	\$190	\$190	\$220
9		OUT-OF-STATE	\$215	\$225	\$225	\$255
10		FULL-TIME GRADUATE STUDENT - <b>ASSUMES 12 CREDIT HOURS/TERM</b>				
11		IN-STATE	\$5,640	\$6,000	\$6,000	\$6,600
12		OUT-OF-STATE	\$7,800	\$8,160	\$8,160	\$8,760
13		PART-TIME GRADUATE STUDENT - <b>PER CREDIT HOUR</b>				
14		IN-STATE	\$235	\$250	\$250	\$275
15		OUT-OF-STATE	\$325	\$340	\$340	\$365

17	<b>?</b>	<b>ROOM AND BOARD CHARGES</b>				
18		UNDERGRADUATE STUDENT	\$7,118	\$7,284	\$7,884	\$8,466
19		GRADUATE STUDENT	NA	NA	NA	NA

**CIHE DATA FORM 4**  
**STUDENT ADMISSIONS DATA (Fall Term)**  
**Credit Seeking Students Only, Including Continuing Education**

FALL TERM (YEAR)		4 YEARS AGO (FY_2007)	3 YEARS AGO (FY_2008)	2 YEARS AGO (FY 2009)	1 YEAR AGO (FY_2010)	CURRENT YEAR (FY 2011)
2	<b>? FIRST-YEAR STUDENTS</b>					
3	COMPLETED APPLICATIONS	4608	6890	6676	5835	5697
4	APPLICATIONS ACCEPTED	3865	4118	3656	3514	3268
5	APPLICANTS ENROLLED	1136	1088	1151	994	998
6	AVERAGE STATISTICAL INDICATOR OF APTITUDE OF ENROLLEES (describe below)	950	964	966	979	995
7	<b>? TRANSFERS-UNDERGRADUATE</b>					
8	COMPLETED APPLICATIONS	1402	1514	1554	1499	1921
9	APPLICATIONS ACCEPTED	1271	1321	1364	1358	1453
10	APPLICANTS ENROLLED	780	814	846	852	892
11	<b>? MASTER'S DEGREE STUDENTS</b>					
12	COMPLETED APPLICATIONS	505	552	617	520	560
13	APPLICATIONS ACCEPTED	434	468	509	473	434
14	APPLICANTS ENROLLED	321	326	386	371	349
15	<b>? FIRST-PROFESSIONAL DEGREE STUDENTS</b>					
16	COMPLETED APPLICATIONS					
17	APPLICATIONS ACCEPTED					
18	APPLICANTS ENROLLED					
19	<b>? DOCTORAL DEGREE STUDENTS</b>					
20	COMPLETED APPLICATIONS					
21	APPLICATIONS ACCEPTED					
22	APPLICANTS ENROLLED					

Description of statistical indicator of aptitude of first-year enrollees (average combined SAT, average rank in high school graduating class, etc.):

Average Combined SAT

**CIHE DATA FORM 5**  
**STUDENT ENROLLMENT DATA (Fall Term)**  
**Credit Seeking Students Only, Including Continuing Education**

		4 YEARS AGO (FY_2007)	3 YEARS AGO (FY_2008)	2 YEARS AGO (FY 2009)	1 YEAR AGO (FY_2010)	CURRENT YEAR (FY 2011)
2	<b>?</b> UNDERGRADUATE					
3	<b>?</b> FIRST YEAR: FULL-TIME HEADCOUNT	1979	1841	1895	1753	1718
4	<b>?</b> PART-TIME HEADCOUNT	113	132	131	113	128
5	TOTAL HEADCOUNT	<b>2092</b>	<b>1973</b>	<b>2026</b>	<b>1866</b>	<b>1846</b>
6	<b>?</b> TOTAL FTE	<b>1951.8</b>	<b>1827.2</b>	<b>1866.1</b>	<b>1727.9</b>	<b>1712.2</b>
7	<b>?</b> SECOND YEAR: FULL-TIME HEADCOUNT	1353	1481	1378	1457	1570
8	PART-TIME HEADCOUNT	291	259	276	247	238
9	TOTAL HEADCOUNT	<b>1644</b>	<b>1740</b>	<b>1654</b>	<b>1704</b>	<b>1808</b>
10	TOTAL FTE	<b>1401.9</b>	<b>1524.8</b>	<b>1428.7</b>	<b>1500.6</b>	<b>1604.1</b>
11	<b>?</b> THIRD YEAR: FULL-TIME HEADCOUNT	1147	1213	1332	1392	1355
12	PART-TIME HEADCOUNT	334	353	378	369	357
13	TOTAL HEADCOUNT	<b>1481</b>	<b>1566</b>	<b>1710</b>	<b>1761</b>	<b>1712</b>
14	TOTAL FTE	<b>1242.9</b>	<b>1297.2</b>	<b>1436.5</b>	<b>1485.2</b>	<b>1457.4</b>
15	<b>?</b> FOURTH YEAR: FULL-TIME HEADCOUNT	1035	1091	1102	1204	1293
16	PART-TIME HEADCOUNT	582	644	590	550	637
17	TOTAL HEADCOUNT	<b>1617</b>	<b>1735</b>	<b>1692</b>	<b>1754</b>	<b>1930</b>
18	TOTAL FTE	<b>1243.4</b>	<b>1315.2</b>	<b>1302.8</b>	<b>1379.7</b>	<b>1500.4</b>
19	<b>?</b> UNCLASSIFIED: FULL-TIME HEADCOUNT	110	92	83	84	72
20	PART-TIME HEADCOUNT	511	501	512	587	471
21	TOTAL HEADCOUNT	<b>621</b>	<b>593</b>	<b>595</b>	<b>671</b>	<b>543</b>
22	TOTAL FTE	<b>253</b>	<b>239.9</b>	<b>227.4</b>	<b>252.5</b>	<b>204.9</b>
23	TOTAL UNDERGRADUATE HEADCOUNT	<b>7455</b>	<b>7607</b>	<b>7677</b>	<b>7756</b>	<b>7839</b>
24	TOTAL UNDERGRADUATE FTE	<b>6093</b>	<b>6204.3</b>	<b>6261.5</b>	<b>6345.9</b>	<b>6479.0</b>
25	<b>?</b> GRADUATE					
26	<b>?</b> FULL-TIME HEADCOUNT	389	247	316	347	347
27	<b>?</b> PART-TIME HEADCOUNT	2386	2231	2164	2022	1807
28	TOTAL GRADUATE HEADCOUNT	<b>2775</b>	<b>2478</b>	<b>2480</b>	<b>2369</b>	<b>2154</b>
29	<b>?</b> TOTAL GRADUATE FTE	<b>1131.5</b>	<b>977.3</b>	<b>1017</b>	<b>998.3</b>	<b>958.6</b>
31	GRAND TOTAL HEADCOUNT	<b>10230</b>	<b>10085</b>	<b>10157</b>	<b>10125</b>	<b>9993</b>
32	GRAND TOTAL FTE	<b>7224.5</b>	<b>7181.6</b>	<b>7278.5</b>	<b>7344.2</b>	<b>7437.6</b>

**UNDERGRADUATE RETENTION AND GRADUATION RATES**

34	1ST YEAR STUDENTS RETURNING FOR 2ND YEAR	70.9%	72.6%	70.9%	74.8%	81.3%
35	<b>?</b> GRADUATION RATE	37.0%	43.5%	43.4%	43.4%	42.3%

DEFINITION OF UNDERGRADUATE FTE  
DEFINITION OF GRADUATE FTE

Full-time student = 12 hours/FTE undergraduate credit hours divided by 15
Full-time student = 9 hours/FTE graduate credit hours divided by 12

**CIHE DATA FORM 6**  
**PROJECTED FINANCIAL, TUITION AND FEE, AND ENROLLMENT**  
**DATA FOR NEXT THREE YEARS**

?	Fiscal Years	FY 2011	FY 2012	FY 2013
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**PROJECTED FINANCIAL DATA (000s omitted)**

3	TOTAL OPERATING REVENUES	\$86,250	\$83,900	\$83,900
4	TOTAL OPERATING EXPENDITURES	\$130,700	\$129,900	\$133,000
5	TOTAL OPERATING LOSS	(\$44,450)	(\$46,000)	(\$49,100)
6	NET NON OPERATING REVENUE	\$44,450	\$46,000	\$49,100
7	CAPITAL APPROPRIATIONS AND OTHER REVENUES			
8	TOTAL INCREASE/DECREASE IN NET ASSETS	\$0	\$0	\$0

**PROJECTED TUITION AND FEE CHARGE**

11	FULL-TIME UNDERGRADUATE STUDENT			
12	IN-STATE	\$7,230/yr	\$7,230/yr	\$7,230/yr
13	OUT-OF-STATE	\$13,370/yr	\$13,370/yr	\$13,370/yr
14	PART-TIME UNDERGRADUATE STUDENT			
15	IN-STATE	\$301.25/credit	\$301.25/credit	\$301.25/credit
16	OUT-OF-STATE	\$557.08/credit	\$557.08/credit	\$557.08/credit
17	FULL-TIME GRADUATE STUDENT			
18	IN-STATE	\$290/credit	\$290/credit	\$290/credit
19	OUT-OF-STATE	\$380/credit	\$380/credit	\$380/credit
20	PART-TIME GRADUATE STUDENT			
21	IN-STATE	\$290/credit	\$290/credit	\$290/credit
22	OUT-OF-STATE	\$380/credit	\$380/credit	\$380/credit

**PROJECTED ENROLLMENT**

31	UNDERGRADUATE STUDENTS			
32	FULL-TIME HEADCOUNT	5400	5400	5400



**CIHE DATA FORM 6**  
**PROJECTED FINANCIAL, TUITION AND FEE, AND ENROLLMENT**  
**DATA FOR NEXT THREE YEARS**

33	PART-TIME HEADCOUNT	2500	2500	2500
34	IN-STATE HEADCOUNT	7700	7700	7700
35	OUT-OF-STATE HEADCOUNT	200	200	200
36	TOTAL HEADCOUNT	<b>7900</b>	<b>7900</b>	<b>7900</b>
37	TOTAL FTE	7500	7500	7500
38	GRADUATE STUDENTS			
39	FULL-TIME HEADCOUNT	100	100	100
40	PART-TIME HEADCOUNT	1800	1800	1800
41	IN-STATE HEADCOUNT	1800	1800	1800
42	OUT-OF-STATE HEADCOUNT	100	100	100
43	TOTAL HEADCOUNT	<b>1900</b>	<b>1900</b>	<b>1900</b>
44	TOTAL FTE	950	950	950

**CIHE DATA FORM 7  
FACULTY PROFILE**

		4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)		
		FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
3	<b>?</b>	<b>NUMBER OF FACULTY</b>										
4		PROFESSOR	113		114		116		117		126	
5		ASSOCIATE	75		80		83		90		93	
6		ASSISTANT	124		122		122		109		103	
7		INSTRUCTOR	3	3	5	3	17	3	15	3	11	3
8		OTHER		567		593		636		610		563
9		<b>TOTAL</b>	<b>315</b>	<b>570</b>	<b>321</b>	<b>596</b>	<b>338</b>	<b>639</b>	<b>331</b>	<b>613</b>	<b>333</b>	<b>566</b>
10		<b>AGE (MINIMUM, MAXIMUM, MEDIAN)</b>										
11		PROFESSOR: MINIMUM	44		42.4		38		40		39.1	
12		MAXIMUM	74.7		75.7		76.7		77.7		78.7	
13		MEDIAN	59.2		59.1		59.2		60		60.2	
14		ASSOCIATE: MINIMUM	35.1		35.5		36.5		34.3		35.3	
15		MAXIMUM	66.5		67.5		68.5		69.5		70.5	
16		MEDIAN	48.5		48.9		48.4		48.5		48.3	
17		ASSISTANT: MINIMUM	29.5		30.5		27.9		28.9		30.3	
18		MAXIMUM	70.5		71.5		72.4		73.4		74.4	
19		MEDIAN	41.9		43.1		43		42.7		42.4	
20		INSTRUCTOR: MINIMUM	30.4	50	31.4	51	31.7	52	29.3	53	33.6	54
21		MAXIMUM	57.1	57	60.2	58	72.7	59	60.1	60	51.3	61
22		MEDIAN	51.3	52.8	52.3	53.8	54.3	54.8	38.1	55.8	39.1	56.8
23		OTHER: MINIMUM		23.8		24.6		23.1		27.2		25.1
24		MAXIMUM		78.8		79.8		80.8		81.1		82.1
25		MEDIAN		51.9		51.4		51.3		51.7		52.1

**Note:** Include all full-time and part-time teaching faculty with unmodified titles currently on campus, including academic administrators with faculty titles. Do not include unpaid or token-paid faculty or non-teaching faculty with modified titles (e.g. r

**CIHE DATA FORM 7  
FACULTY PROFILE**

	4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT

**MALE/FEMALE**

31	PROFESSOR: MALE	56		57		60		58		62	
32	FEMALE	57		57		56		59		64	
33	ASSOCIATE: MALE	39		40		39		45		46	
34	FEMALE	36		40		44		45		47	
35	ASSISTANT: MALE	64		62		60		50		44	
36	FEMALE	60		60		62		59		59	
37	INSTRUCTOR: MALE			2		6		4		2	
38	FEMALE	3	3	3	3	11	3	11	3	9	3
39	OTHER: MALE		238		242		257		254		224
41	FEMALE		329		351		379		356		339
41	<b>TOTAL MALE</b>	<b>159</b>	<b>238</b>	<b>161</b>	<b>242</b>	<b>165</b>	<b>257</b>	<b>157</b>	<b>254</b>	<b>154</b>	<b>224</b>
42	<b>TOTAL FEMALE</b>	<b>156</b>	<b>332</b>	<b>160</b>	<b>354</b>	<b>173</b>	<b>382</b>	<b>174</b>	<b>359</b>	<b>179</b>	<b>342</b>

**YEARS AT THIS INSTITUTION  
(MINIMUM, MAXIMUM, MEDIAN)**

44	PROFESSOR: MINIMUM	9		10		5		3		4	
45	MAXIMUM	44		45		46		47		48	
46	MEDIAN	21		21		20.3		20		20	
47	ASSOCIATE: MINIMUM	0		1		2		0		1	
48	MAXIMUM	35		30		31		32		33	
49	MEDIAN	9		9		9		10		8.8	
50	ASSISTANT: MINIMUM	0		0		0		0		0	
51	MAXIMUM	41		42		43		44		45	
52	MEDIAN	2		2		2		3		3	
53	INSTRUCTOR: MINIMUM	0	19	0	20	0	21	0	22	0	23
54	MAXIMUM	8	21	9	22	11	23	11	24	5	25
55	MEDIAN	1	20.6	2	21.6	0	22.6	1	23.6	2	24.6
56	OTHER: MINIMUM		0		0		0		0		0
57	MAXIMUM		27.7		28.7		37		44		45
58	MEDIAN		3		3		3.2		4		4.6

**CIHE DATA FORM 7  
FACULTY PROFILE**

		4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)		
		FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
		60	<b>?</b>	<b>HIGHEST DEGREE EARNED</b>								
61		<b>DOCTORATE</b>										
62		PROFESSOR	85		87		91		91		103	
63		ASSOCIATE	57		66		67		78		79	
64		ASSISTANT	83		92		97		87		82	
65		INSTRUCTOR					1		1		1	
66		OTHER		137		124		135		130	130	
67		<b>TOTAL</b>	<b>225</b>	<b>137</b>	<b>245</b>	<b>124</b>	<b>256</b>	<b>135</b>	<b>257</b>	<b>130</b>	<b>265</b>	<b>130</b>

**MASTER'S**

69		PROFESSOR	28		27		25		26		26	
70		ASSOCIATE	17		13		15		11		11	
71		ASSISTANT	41		30		25		22		20	
72		INSTRUCTOR	3	3	5	3	16	3	14	3	9	3
73		OTHER		376		396		420		395	355	
74		<b>TOTAL</b>	<b>89</b>	<b>379</b>	<b>75</b>	<b>399</b>	<b>81</b>	<b>423</b>	<b>73</b>	<b>398</b>	<b>66</b>	<b>358</b>

**BACHELOR'S**

76		PROFESSOR										
77		ASSOCIATE	1		1		1		1		1	
78		ASSISTANT										
79		INSTRUCTOR									1	
80		OTHER		54		73		81		85	78	
81		<b>TOTAL</b>	<b>1</b>	<b>54</b>	<b>1</b>	<b>73</b>	<b>1</b>	<b>81</b>	<b>1</b>	<b>85</b>	<b>2</b>	<b>78</b>

**PROFESSIONAL LICENSE**

83		PROFESSOR									
84		ASSOCIATE									
85		ASSISTANT									
86		INSTRUCTOR									
87		OTHER									
88		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CIHE DATA FORM 7  
FACULTY PROFILE**

	4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT

**TEACHING LOAD**

90	FALL TERM ONLY FOR EACH YEAR (MINIMUM, MAXIMUM, MEDIAN IN CREDIT HOURS)									
91	PROFESSOR: MINIMUM	2		3		1.5		1.5		0.25
92	MAXIMUM	19		18		21		19.5		19
93	MEDIAN	12		12		12		12		11
94	ASSOCIATE: MINIMUM	2		0.83		3		3		2
95	MAXIMUM	19.65		18.25		17.33		19		19
96	MEDIAN	10.625		10.5		11.38		11.165		10
97	ASSISTANT: MINIMUM	3		3		3		4		3
98	MAXIMUM	18		18.5		17.82		17.75		17.98
99	MEDIAN	12		11.995		12		12		12
100	INSTRUCTOR: MINIMUM	6		9.25		0.33		6.25		2
101	MAXIMUM	12		18		18		16		15
102	MEDIAN	9		15.125		8.5		12		12
103	OTHER: MINIMUM		0.33		0.25		0.25		0.25	0.25
104	MAXIMUM		15.33		18		18		16	15
105	MEDIAN		4		6		6		6	6

Explanation of teaching load (if not measured in credit hours):

Fall semester load; includes Day, Credit Continuing Education and Graduate School
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**CIHE DATA FORM 7  
FACULTY PROFILE**

		4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)		
		FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
110	?	<b>BASE SALARY FOR ACADEMIC YEAR (MINIMUM,MAXIMUM, MEDIAN)</b>										
111		PROFESSOR: MINIMUM	63877		62094		64010		68588		67614	
112		MAXIMUM	101427		101427		105338		105682		106021	
113		MEDIAN	73063.5		74340.8		77166.4		78238.3		78764.6	
114		ASSOCIATE: MINIMUM	54887		53539		53291		53750		54209	
115		MAXIMUM	91000		91000		88217		90668		90838	
116		MEDIAN	60188		60138.5		62586.8		64055.2		63652.6	
117		ASSISTANT: MINIMUM	47514		47514		49912		51581		51751	
118		MAXIMUM	88489		90000		90000		90057		102000	
119		MEDIAN	53500.2		55000		58000		58057.3		58113.8	
120		INSTRUCTOR: MINIMUM	40000	24012	42432	24012	45000	24852	45057	24852	50285	24852
121		MAXIMUM	47792	24012	50000	24012	65000	24852	84000	24852	65114	24852
122		MEDIAN	42432	24012	47792	24012	58000	24852	54057.3	24852	58000	24852
123		OTHER: MINIMUM		28.57		311		291.75		277		210.52
124		MAXIMUM		59831.99		61632		58782		61449		38563.4
125		MEDIAN		7642.75		8284.03		8576.33		9488.015		7122
126	?	<b>FRINGE BENEFITS (MINIMUM, MAXIMUM, MEDIAN)</b>										
127		PROFESSOR: MINIMUM	17495.91		17007.55		16392.96		18313		21514.775	
128		MAXIMUM	27780.86		27780.86		26977.06		28217.09		33735.882	
129		MEDIAN	20012.09		20361.95		19762.32		20889.63		25062.896	
130		ASSOCIATE: MINIMUM	15033.55		14664.33		13647.83		14351.25		17249.304	
131		MAXIMUM	24924.9		24924.9		22592.37		24208.36		28904.652	
132		MEDIAN	16485.49		16471.94		16028.48		17102.74		20254.257	
133		ASSISTANT: MINIMUM	13014.08		13014.08		12782.46		13772.13		16467.168	
134		MAXIMUM	24237.14		24651		23049		24045.22		32456.4	
135		MEDIAN	14653.7		15064.5		14853.8		15501.3		18491.811	
136		INSTRUCTOR: MINIMUM	10956	6576.887	11622.12	6576.887	11524.5	6364.597	12030.22	6635.484	16000.687	7907.9064
137		MAXIMUM	13090.23	6576.887	13695	6576.887	16646.5	6364.597	22428	6635.484	20719.275	7907.9064
138		MEDIAN	11622.12	6576.887	13090.23	6576.887	14853.8	6364.597	14433.3	6635.484	18455.6	7907.9064
139		OTHER: MINIMUM										
140		MAXIMUM										
141		MEDIAN										

**CIHE DATA FORM 7  
FACULTY PROFILE**

		4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)		
		FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
142	<b>?</b>	<b>NUMBER OF FACULTY APPOINTED</b>										
143												
144			2				2		1			
145			43		38		37		18		16	
146			1		5		16		8		4	
147				567		593		636		610	563	
148			<b>46</b>	<b>567</b>	<b>43</b>	<b>593</b>	<b>55</b>	<b>636</b>	<b>27</b>	<b>610</b>	<b>20</b>	<b>563</b>
149	<b>?</b>	<b>NUMBER OF FACULTY IN TENURED POSITIONS</b>										
150			113		114		116		117		126	
151			73		78		78		75		90	
152			17		14		14		11		14	
153												
154												
155			<b>203</b>	<b>0</b>	<b>206</b>	<b>0</b>	<b>208</b>	<b>0</b>	<b>203</b>	<b>0</b>	<b>230</b>	<b>0</b>
156	<b>?</b>	<b>NUMBER OF FACULTY DEPARTING</b>										
157			1		3						1	
158							2		2			
159			1		21		20		8		3	
160					5		12		5			
161				567		593		636		610	563	
162			<b>2</b>	<b>567</b>	<b>29</b>	<b>593</b>	<b>34</b>	<b>636</b>	<b>15</b>	<b>610</b>	<b>4</b>	<b>563</b>
163	<b>?</b>	<b>NUMBER OF FACULTY RETIRING</b>										
164					7		5		2		2	
165					1							
166					1							
167												
168												
169			<b>0</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>5</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0</b>

**CIHE DATA FORM 7  
FACULTY PROFILE**

		4 YEARS AGO (FY 2007)		3 YEARS AGO (FY 2008)		2 YEARS AGO (FY 2009)		1 YEAR AGO (FY 2010)		CURRENT YEAR (FY 2011)		
		FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	
170	?	<b>NUMBER OF FACULTY BY DEPARTMENT OR COMPARABLE ACADEMIC UNIT</b> (USE THE INSERT ROWS FUNCTION TO ADDITIONAL ROWS AS NEEDED)										
171		<b>NAME OF DEPARTMENT OR ACADEMIC UNIT</b>										
172		Accounting and Finance	10	10	11	9	11	11	10	10	12	4
173		Art and Design	10	17	10	17	10	21	10	16	11	18
174		Biology	17	9	18	8	19	9	19	7	20	7
175		Chemistry/Physics	10	10	9	16	10	11	9	7	9	8
176		Communications	8	17	9	13	9	16	9	14	9	14
177		Computer Science	12	7	10	9	10	11	9	9	9	9
178		Criminal Justice	9	7	8	8	9	6	9	6	9	4
179		Economics	3	6	4	4	4	5	4	4	4	4
180		Education	18	126	16	125	18	135	19	137	19	111
181		English	27	66	26	65	28	59	28	51	28	57
182		Fire Science		1		1		1		1		1
183		Foreign Languages	6	12	7	14	8	18	8	15	8	12
184		Geography	10	10	10	10	11	9	10	7	8	13
185		Geological Sciences	6	1	6	2	6	4	6	4	7	4
186		History	17	22	18	23	19	24	17	29	18	30
187		Interdisciplinary Studies	4	9	4	6	4	7	6	8	5	5
188		Management	11	9	13	17	14	10	16	11	16	6
189		Marketing and Decision Sciences	9	9	9	9	11	12	11	5	12	4
190		Mathematics	10	17	12	17	12	15	10	16	11	16
191		Music	5	16	6	17	6	19	6	26	6	24
192		Nursing	28	55	29	71	30	94	29	102	28	96
193		Occupational Therapy	3	5	3	7	3	6	3	5	3	5
194		Philosophy	6	11	7	10	7	13	6	10	5	10
195		Political Science	5	6	7	3	7	3	6	2	6	2
196		Psychology	15	32	16	34	17	37	16	34	15	29
197		Social Work	16	42	16	41	16	42	16	34	16	28
		Sociology	10	2	9	4	9	5	8	6	9	6
		Sport and Movement Science	16	26	15	25	16	29	16	29	16	31
198		Theatre and Speech	14	10	13	11	14	7	15	8	14	8

**CIHE DATA FORM 8  
STUDENT HEADCOUNT BY UNDERGRADUATE MAJOR AND GRADUATE PROGRAM**

<b>FALL TERM (YEAR)</b>		<b>4 YEARS AGO (FY2007)</b>	<b>3 YEARS AGO (FY 2008)</b>	<b>2 YEARS AGO (FY2009)</b>	<b>1 YEAR AGO (FY2010)</b>	<b>CURRENT YEAR (FY 2011)</b>
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**UNDERGRADUATE**

3	<b>?</b>	<b>CERTIFICATE</b>				
4		Accounting		3	7	14
5		Graphic Design			1	6
6		Travel and Tourism			1	0
		Child Study				1
		Interactive Multimedia				1
8		<b>TOTAL</b>	<b>0</b>	<b>3</b>	<b>9</b>	<b>20</b>

10	<b>?</b>	<b>ASSOCIATE</b>				
27	<b>?</b>	<b>Undeclared</b>				
28		<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**UNDERGRADUATE**

30	<b>?</b>	<b>BACCALAUREATE</b>				
31		Art	175	187	187	180
32		Athletic Training	0	0	56	92
33		Business Administration	1282	1292	1329	1348
34		Biology	328	348	363	384
35		Cartography	19	16	12	8
36		Chemistry	56	54	59	64
37		Communications	320	319	347	310
38		Computer Science	92	86	91	106
39		Criminal Justice	509	521	535	551
40		Economics	19	30	30	41
41		Education	559	494	452	658
42		English	201	222	252	236
43		Fire Science	37	37	28	27
44		Geography	72	76	80	62

**CIHE DATA FORM 8  
STUDENT HEADCOUNT BY UNDERGRADUATE MAJOR AND GRADUATE PROGRAM**

FALL TERM (YEAR)		4 YEARS AGO (FY2007)	3 YEARS AGO (FY 2008)	2 YEARS AGO (FY2009)	1 YEAR AGO (FY2010)	CURRENT YEAR (FY 2011)
45	Geological Science	32	50	66	66	71
46	History	237	211	233	233	245
47	Liberal Studies	75	103	111	80	104
48	Mathematics	60	49	55	63	67
49	Music	61	72	71	65	58
50	Nursing	814	878	892	863	813
	Occupational Therapy	21	28	36	29	34
51	Political Science	70	66	78	78	75
	Psychology	392	432	417	359	465
	Sport and Movement Science	296	312	273	271	269
	Sociology	139	167	142	67	97
	Spanish	35	35	39	41	45
	Social Work	171	169	201	193	202
	Theater Arts	170	168	152	165	152
52	<b>Undeclared</b>	592	592	495	445	509
	<b>Non-Matriculated</b>	621	590	586	651	517
53	<b>TOTAL</b>	<b>7455</b>	<b>7604</b>	<b>7668</b>	<b>7736</b>	<b>7813</b>
55	<b>? TOTAL UNDERGRADUATE</b>	<b>7455</b>	<b>7607</b>	<b>7677</b>	<b>7756</b>	<b>7839</b>

**? GRADUATE PROGRAM**

57	<b>? MASTER'S</b>					
58	Business Administration - MBA	76	60	58	64	61
59	MSN/MBA	0	2	1	1	0
60	English - MA	25	37	36	40	43
61	English - MA/MAT	16	19	14	9	12
62	History - MA	35	46	36	39	43
63	Counseling Psychology - MS	59	57	67	70	78
64	Criminal Justice - MS	6	14	10	17	17
65	Geoinformation Science - MS	6	8	10	10	13
66	Industrial Psychology - MS	0	0	4	12	16



**CIHE DATA FORM 8**  
**STUDENT HEADCOUNT BY UNDERGRADUATE MAJOR AND GRADUATE PROGRAM**

FALL TERM (YEAR)		4 YEARS AGO (FY2007)	3 YEARS AGO (FY 2008)	2 YEARS AGO (FY2009)	1 YEAR AGO (FY2010)	CURRENT YEAR (FY 2011)
67	Mathematics - MS	15	13	11	12	9
68	Nursing - MSN	68	71	83	93	92
69	Social Work - MSW	229	216	209	222	262
70	Occupational Therapy	5	15	17	18	13
71	Art - MAT	18	14	7	17	24
72	Biology - MAT	8	7	3	3	5
	Chemistry - MAT	1	1	4	4	2
	English - MAT	21	24	28	24	18
	ESL - MAT	15	16	25	39	28
	General Science - MAT	2	3	1	3	4
	History - MAT	6	17	23	27	30
	Mathematics - MAT	21	22	20	21	20
	Spanish - MAT	20	26	29	28	27
	Bilingual - MED	1	1	0	0	0
	Early Childhood - MED	28	38	39	53	42
	Educational Leadership - MED	15	10	14	11	5
	Elementary - MED	138	113	100	110	90
	Field Based - MED	36	14	30	0	0
	Higher Education Student Affairs	27	32	34	42	43
	Library Media Studies	17	32	33	36	32
	Middle School - Med	28	32	8	13	12
	Middle School Humanities - MED	0	0	13	9	13
	Middle School Math/Science - MED	0	0	5	7	6
	Physical Education 5-12 - MED	11	15	24	15	10
	Physical Education PK - 5 - MED	15	9	6	10	8
	Reading - MED	99	64	73	58	39
	School Business Officer - MED	2	1	0	0	1
	School Counseling - MED	52	45	33	54	57
	Secondary Education - MED	40	40	22	24	11
	Special Education - MED	131	147	159	138	115

**CIHE DATA FORM 8  
STUDENT HEADCOUNT BY UNDERGRADUATE MAJOR AND GRADUATE PROGRAM**

FALL TERM (YEAR)		4 YEARS AGO (FY2007)	3 YEARS AGO (FY 2008)	2 YEARS AGO (FY2009)	1 YEAR AGO (FY2010)	CURRENT YEAR (FY 2011)
	Technology in Education - MED	11	12	11	14	11
73	<b>TOTAL</b>	<b>1303</b>	<b>1293</b>	<b>1300</b>	<b>1367</b>	<b>1312</b>

75	<b>?</b> FIRST-PROFESSIONAL					
82	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**GRADUATE PROGRAM**

85	<b>?</b> DOCTORATE					
94						
95	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

97	<b>?</b> OTHER GRADUATE PROGRAMS					
98	CAGS - Education	76	77	91	66	44
	Certified Financial Planner	6	8	7	6	1
	Certificate - Nursing Education	5	2	1	0	1
	CAPS - Counseling	4	6	5	7	6
	Certificate in Teaching ESL	0	0	1	5	5
	Certificate in Business	0	0	0	3	12
	Certificate in Geoinformation Science	2	6	2	2	6
	Certificate - School Adjustment Counseling	0	2	1	4	4
	Licensure/Certification Only	39	42	49	54	61
99	Non-Matriculated	1340	1042	1023	855	702
100	<b>TOTAL</b>	<b>1472</b>	<b>1185</b>	<b>1180</b>	<b>1002</b>	<b>842</b>

102	<b>?</b> TOTAL GRADUATE	<b>2775</b>	<b>2478</b>	<b>2480</b>	<b>2369</b>	<b>2154</b>
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**CIHE DATA FORM 9**  
**CREDIT HOURS GENERATED BY DEPARTMENT OR COMPARABLE ACADEMIC UNIT**

		4 YEARS AGO (FY 2007)	3 YEARS AGO (FY 2008)	2 YEARS AGO (FY 2009)	1 YEAR AGO (FY 2010)	CURRENT YEAR (FY 2011*)	
2	?	<b>NAME OF DEPARTMENT OR COMPARABLE UNIT</b>					
3	?	<b>UNDERGRADUATE</b>					
4		Accounting and Finance	5940	6318	7509	7752	5003
5		Art and Design	4797	4782	4714	4527	3160
6		Biology	11092	11511	11980	12188	8539
7		Chemistry and Physics	6301	6437	6341	6724.5	5047
8		Communications	5091	4986.5	5093	5245	3356
9		Computer Scienc	5754	4966	5541	5693	4582
10		<b>Criminal Justice</b>	5790	5955	6233	6435	4368
11		Economics	3456	3546	4038	4317	2872
12		Education	7239	7111	6674	6600	4645
13		English	23364	22393	23134	21917	16200
14		<b>Fire Science</b>	108	54	186	192	110
15		Foreign Language	3441	3537	3945	4131	3162
16		Geography	6691	6820	6451	5610	3874
17		Geological Science	3078	3384	3553	3737	3852
18		<b>History</b>	15777	15663	15945	16305	10837
19		Interdisciplinary Studies	1750.5	1878	1909	2859	2223
20		Management	8097	8508	8403	8698	5825
21		Marketing and Decision Sciences	6096	6546	7020	6756	4575
22		Mathematics	10701	9599	9451	9813	7025
23		Music	2351	2387	2428	2585	1965
24		Nursing	10393.5	10686	11863	12713.5	8927
25		Occupational Therapy	354	277	349	260	252
26		Philosophy	5646	5941	5616.5	5607	3850
27		Political Science	2238	2571	2562	2466	1854
28		Psychology	12996	12948	12660	12728	9047
		Social Work	2854	2928	3132	2940	2111
		Sociology	7113	7258	7182	7287	4980
		Sport and Movement Science	11041.5	11321.5	11900	12539.5	9853

**CIHE DATA FORM 9**  
**CREDIT HOURS GENERATED BY DEPARTMENT OR COMPARABLE ACADEMIC UNIT**

		4 YEARS AGO (FY 2007)	3 YEARS AGO (FY 2008)	2 YEARS AGO (FY 2009)	1 YEAR AGO (FY 2010)	CURRENT YEAR (FY 2011*)
	Theatre and Speech	6661.5	6697	7680.5	7973	5063
29	<b>TOTAL</b>	<b>196212</b>	<b>197009</b>	<b>203493</b>	<b>206598.5</b>	<b>147157</b>

32	<b>NAME OF DEPARTMENT OR COMPARABLE UNIT</b>					
33	<b>GRADUATE</b>					
34	Accounting and Finance	417	474	477	519	519
35	Art and Design	432	384	225	303	186
36	Biology	175	183	55	206	164
37	Chemistry and Physics	51	32	58	69	51
38	Criminal Justice	241	354	315	312	252
39	Economics	240	183	168	126	132
40	Education	21404	19107	16054	14360	9990
41	English	1464	1503	1426	1539	1341
42	Foreign Languages	186	231	264	342	243
43	Geography	216	229	210	251	332
44	Geological Sciences	21	51	0	81	0
45	History	1182	1356	1221	1080	852
46	Interdisciplinary Studies	33	390	471	486	285
47	Library Media	222	276	348	348	246
48	Management	609	477	465	606	378
49	Marketing and Decision Sciences	420	393	327	441	348
50	Mathematics	840	798	522	804	402
51	Nursing	960	1459	1924	1867	1424
52	Occupational Therapy	166	347	328	321	242
53	Philosophy	9	24	3	0	0
	Psychology	1952	1919	2241	2795	2529
54	Social Work	5001	4424	4455	4649	4873
55	Sociology	15	9	24	9	3
56	Sport and Movement Science	261	270	321	258	144

**CIHE DATA FORM 9**  
**CREDIT HOURS GENERATED BY DEPARTMENT OR COMPARABLE ACADEMIC UNIT**

			<b>4 YEARS AGO (FY 2007)</b>	<b>3 YEARS AGO (FY 2008)</b>	<b>2 YEARS AGO (FY 2009)</b>	<b>1 YEAR AGO (FY 2010)</b>	<b>CURRENT YEAR (FY 2011*)</b>
57		Connecting Link	1812	2472	2946	2049	618
58		Northeast Consortium	7760	8828	7882	4790	845
59		<b>TOTAL</b>	<b>46089</b>	<b>46173</b>	<b>42730</b>	<b>38611</b>	<b>26399</b>

\*hours only include Summer II, Fall 2010 and Spring 2011 please let Neal know



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

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**FINANCIAL STATEMENTS AND  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2010 and 2009**

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Financial Statements and  
Management's Discussion and Analysis**

**June 30, 2010**

**CONTENTS**

<b>Independent Auditors' Report</b>	1-2
<b>Management's Discussion and Analysis (Unaudited)</b>	3-15
<b>Financial Statements:</b>	
Statements of Net Assets	16
Statements of Revenues, Expenses and Changes in Net Assets	17
Statements of Cash Flows	18
Combining Statements of Net Assets	19
Combining Statements of Revenues, Expenses and Changes in Net Assets	20
Notes to the Financial Statements	21-50
<b>Supplemental Information:</b>	
Schedules of Net Assets - Dormitory Trust Fund Report (Unaudited)	51
Schedules of Revenues, Expenses, and Changes in Net Assets - Dormitory Trust Fund Report (Unaudited)	52
<b>Additional Report:</b>	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	53-54



## INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of  
Salem State College  
Salem, MA

We have audited the accompanying statements of net assets of Salem State College (an agency of the Commonwealth of Massachusetts) (the "College") as of June 30, 2010 and 2009, and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audits. We have also audited the financial statements of the Salem State Assistance Corporation (the "Assistance Corporation") as of June 30, 2010 and 2009, and the related statements of revenues and expenses, and changes in net assets for the years then ended. These financial statements are the responsibility of the Salem State Assistance Corporation's management. Our responsibility is to express an opinion on these financial statements based upon our audits. We did not audit the financial statements of Salem State College Foundation, Inc. (the "Foundation") The financial statements of this component unit were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the entity not audited by us included in the discretely presented component units of the College, is based solely upon the report of the other auditors.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the College as of June 30, 2010 and 2009, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the financial statements. The accompanying supplemental schedules contained on pages 51 and 52 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2010 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

The Management's Discussion and Analysis on the following pages is not a required part of the financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

  
Certified Public Accountants

October 12, 2010

**SALEM STATE COLLEGE**  
**(an agency of the Commonwealth of Massachusetts)**

**Management's Discussion and Analysis (Unaudited)**

**For the Years Ended June 30, 2010 and 2009**

**Overview**

We offer readers of Salem State College's ( the "College") financial statements this narrative overview and analysis of the financial activities of the College for fiscal years ended June 30, 2010 and 2009. We encourage readers to consider the information presented here in conjunction with the financial statements and related footnotes.

Salem State College, founded in 1854, is one of the largest of Massachusetts' nine state colleges. The campus consists of 111.57 acres and thirty-seven buildings on five sites: North Campus, Central Campus, South Campus, Cat Cove and the O'Keefe Athletic Center. Today the College is a comprehensive Institution of academic strength offering high quality, balanced education at the undergraduate and graduate levels. The undergraduate college offers the Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Liberal Studies, Bachelor of Science, Bachelor of Science in Business Administration, Bachelor of Science in Nursing and Bachelor of Social Work. The curriculum spans the arts, sciences, and professional programs, with twenty-nine baccalaureate majors in thirty academic departments and sixty-eight minor programs. At the graduate level, a variety of study opportunities are available leading to the Master of Arts, Master of Arts in Teaching, Master of Psychological Services, Master of Science in Geo-Information Science, Master of Science in Business Administration, Master of Social Work, Certificate of Advanced Graduate Study in Education, Certificate of Advanced Professional Studies in Counseling and Certificate in American Studies. In addition to credit offerings, there are several non-credit special programs, institutes, and life enrichment and career development offerings at on- and off-campus sites. The undergraduate level has approximately 6,900 and the graduate level has approximately 1,600 annual FTE enrollments. The College is accredited by the New England Association of Schools and Colleges (NEASC). In addition, many of the College's programs are accredited by program-specific accrediting bodies.

In support of the College, there are two component units: Salem State College Assistance Corporation (Assistance Corporation), and, Salem State College Foundation (Foundation). The Assistance Corporation, formed in 1995 by the legislature, promotes the orderly growth and development of the College. The Foundation, a separate 501(c) (3) corporation is the primary recipient of endowments, alumni funds and various other donations made to the College.

In accordance with Governmental Accounting Standards Board (GASB), we have prepared financial statements for the College that shows the Assistance Corporation and Foundation as component units.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Executive Summary**

The financial highlights for 2010 can be summarized looking at three factors: the decrease in State appropriations, funding from the American Recovery and Reinvestment Act of 2009 ("ARRA Funds"), and the increase in investment income.

**Decrease in State Appropriations**

During the course of events beginning in Fall 2008 and continuing through Fiscal 2010, the Commonwealth was in the midst of continuing economic pressures and decreased the level of state support through mandated support reductions (i.e. 9-C cuts) as well as base reductions to support higher education. The cumulative effect of these reductions resulted in a decline in the College's direct appropriation of over \$8 million from FY-2009 to FY-2010. To offset this decrease in state support, the College implemented a number of critical budget reductions including vacating a number of open positions, layoffs, and voluntary furloughs from staff resulting in savings of \$4.7 million as well as reductions to operating lines totaling over \$2.8 million. With frugal yet creative changes to business practices, the College was able to maintain its high level of academic excellence with minimal impact on the student experience.

**Funding From American Recovery and Reinvestment Act (ARRA)**

During Fiscal 2010 the College as well as other Massachusetts higher education institutions received an infusion of funds from the federal government as a result of passage of the American Recovery and Reinvestment Act of 2009. In total, the College will receive over \$11 million. Of this total, \$3.9 million was spent by the College on various strategic initiatives including increased financial aid to students to offset the reductions in Mass Grant program, infrastructure improvements to our information systems, construction of "smart" classrooms, and utility related projects that are designed for continuing savings in the future. There are many other projects at various stages of development and construction all of which are anticipated to be completed by September 2011.

**Increase in Investment Income**

As seen on the Statement of Revenue and Expenses, the amount of non-operating revenues generated from investments increased by over \$1 million from Fiscal 2009 to 2010. This somewhat offsets the performance of the 2009 portfolio from 2008 which experienced over \$1.3 million decline during Fiscal 2009. It is worth noting that these monies do not impact operations because no proceeds from the investment account are used for operating purposes. However, they do impact the net assets as shown on the Statement of Revenues, Expenses and Changes in Net Assets.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Overview of the Financial Statements**

**Financial Statements** - The financial statements are designed to provide readers with a broad overview of the College's finances in a manner similar to a private-sector College.

**The Statements of Net Assets** present information on all of the College's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the College's financial position is improving or deteriorating. For Fiscal Year 2010, assets exceeded liabilities by \$70.2 million. By far the largest portion of the College's net assets (80.81% of total Net Assets) reflects its investment in capital assets (e.g. land, buildings, machinery, and equipment), less any related debt, including capital leases, used to acquire those assets. The College uses these capital assets to provide services to students, faculty and administration; consequently, these assets are not available for future spending. Although the College's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A summarized analysis of this statement shown in millions (rounded):

	<u>2010</u>		<u>2009</u>		<u>\$ Change</u>
<b>Assets</b>					
Current	\$ 35.9		\$ 33.9		\$ 2.0
Long Term	65.0		64.5		0.5
Total Assets	<u>100.9</u>		<u>98.4</u>		<u>2.5</u>
<b>Liabilities</b>					
Current	\$ 18.6		\$ 18.8		\$ (0.2)
Long Term	12.1		12.9		(0.8)
Total Liabilities	<u>30.7</u>		<u>31.7</u>		<u>(1.0)</u>
<b>Net Assets</b>					
Invested in Plant	\$ 56.7		\$ 55.7		\$ 1.0
Restricted	3.1		2.4		0.7
Unrestricted	10.4		8.6		1.8
Total Net Assets	<u>70.2</u>		<u>66.7</u>		<u>3.5</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 100.9</u>		<u>\$ 98.4</u>		<u>\$ 2.5</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Overview of the Financial Statements - Continued**

The **Statements of Revenues, Expenses and Changes in Net Assets** present information showing how the College's net assets changed during the past two fiscal years. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g. the accrual for compensated absences.)

For FY-2010, total increase in Net Assets from revenue and expenses increased by \$3.5 million. Total operating revenue increased by \$10.3 million including \$3.9 million in ARRA funds while operating expenses decreased by \$824 thousand from FY-2009 to FY-2010. These were offset by net non-operating revenues decreases of \$5.1 million primarily due to a decrease in state appropriations of \$9.0 million offset by an increase in investment income of \$1.1 million and net effect of other non-operating and capital grants totaling over \$2.8 million primarily from the effects of decommissioning the library in FY-2009.

A summarized analysis of this statement shown in millions (rounded):

	<u>2010</u>	<u>2009</u>	<u>\$ Change</u>
<b>Revenues</b>			
Tuition and Fees, net of scholarships	\$ 47.7	\$ 47.0	\$ 0.7
Federal, State, Private Grants	21.7	14.2	7.5
Sales and Services	1.9	1.8	0.1
Auxiliary and Other	10.5	8.5	2.0
<b>Total Operating Revenues</b>	<b>\$ 81.8</b>	<b>\$ 71.5</b>	<b>\$ 10.3</b>
<b>Expenses</b>			
Instruction	\$ 46.1	\$ 45.4	\$ 0.7
Academic, Public Services and Student Support	24.0	25.7	(1.7)
Institutional Support	18.6	20.1	(1.5)
Operations of Plant	11.0	11.4	(0.4)
Scholarship	5.7	4.6	1.1
Depreciation	3.7	3.5	0.2
Auxiliary	8.7	7.9	0.8
<b>Total Operating Expense</b>	<b>\$ 117.8</b>	<b>\$ 118.6</b>	<b>\$ (0.8)</b>
<b>Total Non-Operating Revenues, Net</b>	<b>38.0</b>	<b>43.1</b>	<b>(5.1)</b>
Capital Grants	1.4	4.5	(3.1)
<b>Increase in Net Assets</b>	<b>\$ 3.5</b>	<b>\$ 0.5</b>	<b>\$ 3.0</b>



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Overview of the Financial Statements - Continued**

The Statements of Cash Flows are reported on the direct method. The direct method of cash flow reporting portrays net cash flows from operations as major classes of operating receipts (e.g. tuition and fees) and disbursements (e.g. cash paid to employees for services.) Cash increased during FY-2010 by \$1.3 million.

A summarized analysis of this statement shown in millions (rounded):

	<u>2010</u>	<u>2009</u>	<u>\$ Change</u>
Net Cash Flows (To) From			
Operating	\$ (25.7)	\$ (34.3)	\$ 8.6
Non-capital financing	\$ 30.2	\$ 37.8	\$ (7.6)
Capital financing	\$ (3.4)	\$ (6.6)	\$ 3.2
Investing	\$ 0.3	\$ -	\$ 0.3
	<hr/>	<hr/>	<hr/>
Net Increase (Decrease) in Cash	<u>\$ 1.3</u>	<u>\$ (3.1)</u>	<u>\$ 4.4</u>

**Ratio Analysis**

Ratio analysis can be used as a management tool to indicate the College's effective use of its resources, its overall financial viability, its direction in achieving institutional strategic goals and its ability to meet short and long term obligations in a managed fashion. It should be noted that ratios are more useful in analyzing trends of an institution over time. A one-year fluctuation in a ratio may be indicative of an aberration for that year or may indicate a relevant trend. In addition, there may be programmatic or strategic initiatives undertaken by the institution that may cause a particular ratio to move in a contrary or unfavorable manner. In short, ratios become more useful by looking at them over time. Finally, budget considerations and appropriation levels must be factored into the discussion to determine if such constraints could adversely affect performance indicators.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Ratio Analysis - Continued**

**Summary Chart of Financial Ratios**

<b><u>Ratios</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>	<b><u>2008</u></b>	<b><u>2007</u></b>
Primary	11.1%	8.9%	11.1%	18.8%
Viability	162.9%	127.1%	157.6%	238.2%
Return on Net Assets	5.3%	0.8%	3.5%	5.8%
Net Operating Revenues	1.8%	-3.4%	0.1%	3.0%
Cash Ratio	1.3	1.2	1.3	1.2
Debt Service Covenant Ratio	12.2	7.51	N/A	N/A

**Comments on Ratio Trends**

**Primary** - this ratio provides a snapshot of a college's financial strength and flexibility by indicating how long a college can operate using expendable reserves without relying on additional new assets generated by operation. The increase in FY-2010 returns the College to the same relative condition it experienced prior to FY-2009 when the College had to offset the impact of the library closure.

**Viability** - this ratio measures a college's management of resources, including debt, and the availability of expendable net assets (cash and other liquid assets) to pay off long term debt. A ratio of 100% or greater indicates a college has sufficient expendable net assets to satisfy debt requirements. The College continues its trend of well above the industry standards and its ability to absorb more long term debt to meet any future strategic needs of the College.

**Return on Net Assets** - this ratio measures asset performance and management. By measuring total economic return, this ratio indicates whether a college's resources are growing, and if the college is better off financially than in previous years. The trend continued in FY-2010 to show a positive financial condition reflected in the eighth consecutive year that the College has operated with a positive return on net assets.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Comments on Ratio Trends - Continued**

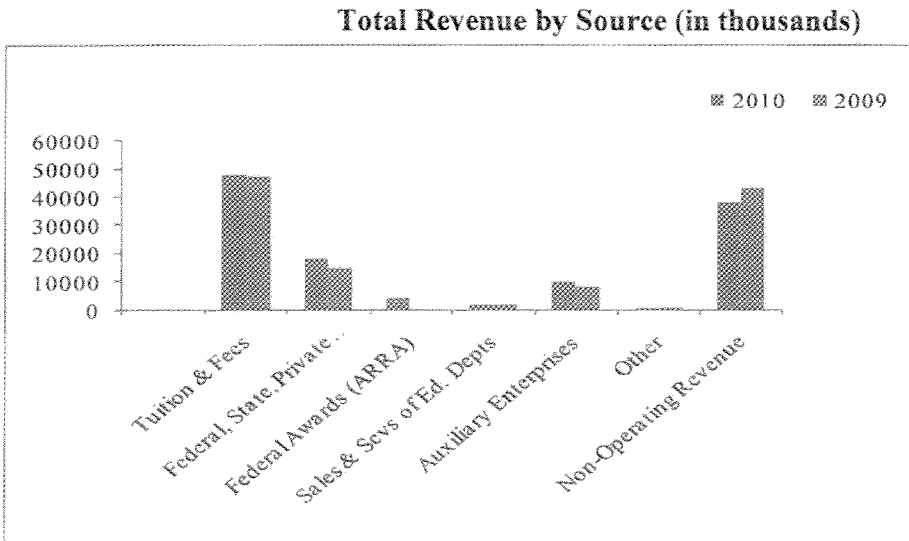
**Net Operating Revenues** - this ratio measures operating results. It indicates whether total operating activities produced a surplus or deficit and answers the question, "Did the college live within its means during a fiscal year?" The operating results indicated for FY-2010 reflect the ability to offset such budgetary constraints as a decline in state support while still managing its current resources to contribute to the College's net assets.

**Cash Ratio** - is the most conservative liquidity ratio. The cash ratio is an indication of the college's ability to pay off its current liabilities if for some reason immediate payment were demanded. Generally, a college would strive to have a 100% ratio figure. For FY-2010, this ratio continues to exceed this desired goal indicating sufficient cash is available to meet unexpected needs.

**Debt Service Covenant** - this figure is included for information purposes only. This reflects the debt service covenants established by TD Bank for the Weir Property acquisition. The required target per term of the bond requires this coverage to be 1.25 for the College. As seen from FY-2010 results, we are well in excess of this figure.

**Components of Operating Revenue and Expense**

*Operating Revenue*



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Highlights for Revenue**

There was an increase of total **operating revenues** of \$10.3 million which resulted from a combination of the following increases and decreases:

- **Tuition and Fees:** Gross fees (before netting out scholarships and fellowships) increased \$3.5 million primarily due to fee rate increases. The total increase for day tuition and fees went up by 5.1 % yielding an additional \$1.5 million; for the Evening Division a 15.8 % increase yielded approximately \$1.0 million; and the Graduate School increase of 10% resulted in additional revenues of \$550 thousand. Various other fees made up the difference of approximately \$400 thousand. Scholarships and Fellowships (shown as an offset to Tuition and Fees) increased by \$2.8 million. This increase combined with the increase in Scholarship expense, (\$1.1 million) represents an increase in student assistance from \$13.4 million in FY-2009 to \$17.3 million in FY-2010 or \$3.9 million. These items should be considered together because they reflect our total financial support for students.
- **Federal, State and Private Grants:** Increased \$3.7 million from FY-2009 to FY-2010. Pell Grant funding rose by \$3.4 million and other new federal awards totaled \$450 thousand. Offsetting these increases was a reduction in the Mass Grant Program of \$464 thousand.
- **Federal Award (ARRA):** As recommended by the Commonwealth's Comptroller this item is reflected as a separate line item showing the level of revenue recognized from ARRA funds during FY- 2010.
- **Sales & Services of Educational Departments:** Services increased by \$78 thousand from FY-2009 to FY-2010. This includes ticket sales, commissions, and user fees for such things as transcripts, etc. all of which had modest gains.
- **Auxiliary Enterprises:** Increased \$1.8 million from FY-2009 to FY-2010 due almost entirely to dormitory rental increases.
- **Other Operating Revenues:** Increased by \$191 thousand due primarily to two years of rebates from J. P. Morgan and other receipts.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

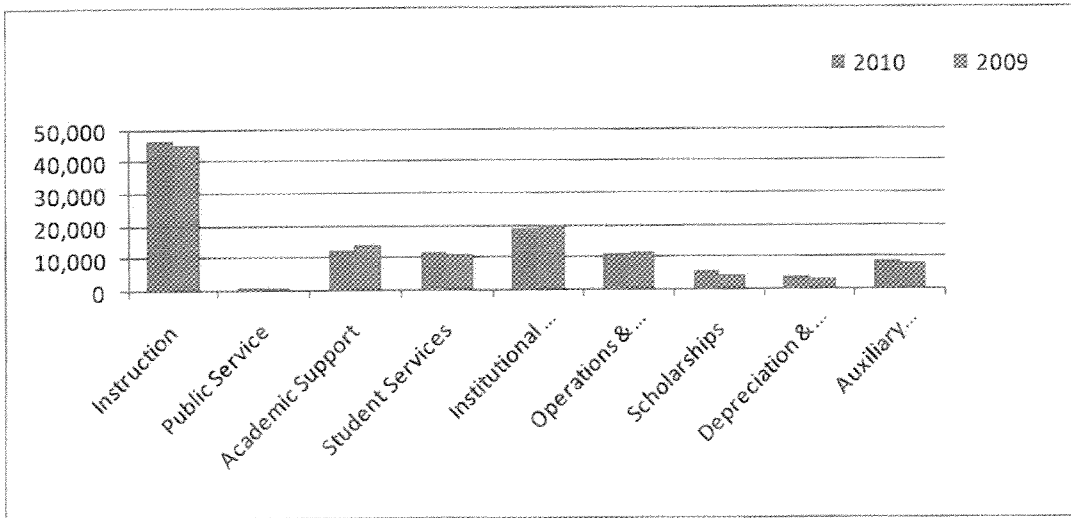
**For the Years Ended June 30, 2010 and 2009**

**Highlights for Revenue - Continued**

- **Non-operating revenue:** is primarily comprised of state appropriations which, as noted above, decreased by \$9.0 million from Fiscal Years 2009 to 2010. The direct appropriations decreased by \$8.1 million. However, also included in state appropriations for Financial Statement purposes are amounts for fringe benefits for state-supported personnel, which were \$9.0 million in FY-2009 and decreased to \$7.7 million in 2010. Netted against appropriation revenue is day school tuition that is collected by the College and remitted to the state. For FY-2009 the amount remitted to the state was \$1.3 million compared to \$872 thousand in FY-2010. This decrease remitted to the state was due in part to the shift of course-loads taught by faculty paid from the reduced state appropriated funds to local funds.

*Operating Expense*

**Total Expense by Use (in thousands)**



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Highlights for Expenses**

In total Operating Expense decreased \$824 thousand from 2009 to 2010 primarily in these areas:

**Instruction:** Was held as harmless as possible, actually increasing by \$724 thousand, but two-thirds of the increase (\$495 thousand) was due to a policy change. Certain Summer programs which had previously been only preparatory, were upgraded and offered to students. This change meant they now had to be classed as Instruction rather than as Academic Services. Additionally \$407 thousand went to cover increased fringe benefit rates. Apart from these changes, there was a decline (\$178 thousand), which reflected a budgeted 15% across the board cuts in non-salary spending.

**Public Service:** Expenses increased \$20 thousand due primarily to fringe benefit increases.

**Academic Support:** Expenses decreased by \$2.1 million. As noted under Instruction, a quarter of this was attributable to a policy change, but salaries in this area dropped by \$1.4 million. The reduced payroll meant a savings of \$66 thousand on fringe benefits despite the rate increase and non-salary expenses were reduced by approximately \$100 thousand as part of the 15% across the board cuts in non-salary spending.

**Student Services:** Increased by \$378 thousand. Payroll in this area actually increased by \$56 thousand reflecting Salem State's commitment to Enrollment Management, including admission and retention of students. The fringe benefit rate increase added \$113 thousand and significant enhancements were made to admissions and the orientation process. The 15% cuts were felt, however, in other areas, and resulted in the loss of one varsity sport, Men's and Women's Indoor Track.

**Institutional Support:** Decreased by \$1.5 million. Payroll decreased by \$569 thousand, but fringe benefits increased by \$463 thousand. The budget for technology replacement was reduced by \$750 thousand and the 15% budget reductions were expected to yield nearly another \$100 thousand. However, the availability of ARRA funding made it possible to do a comprehensive overhaul of many ITS operations and this resulted in the reduction of small projects (by \$644 thousand) in favor of larger capitalizable investments.

**Operations and Maintenance of Plant:** Were reduced by \$394 thousand. \$186 thousand was saved through reduction of staff while fringe benefit expenses rose only \$21 thousand. The mild winter resulted in savings of about \$50 thousand. The 15% reductions yielded the balance.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Highlights for Expenses - Continued**

**Scholarships (see Tuition and Fees comment above):** Scholarship expenses rose by \$1.1 million, which reflects a commitment to assist students as much as possible. In addition, the Board of Trustees authorized an additional \$300 thousand for outright scholarship aid.

**Depreciation and Amortization:** Expenses increased by \$172 thousand.

**Auxiliary Enterprises:** Increased by \$794 thousand (more than offset by additional revenues) attributable entirely to increased expenses in the residence halls. The cost of debt service alone rose \$656 thousand. Other costs remained fairly constant as the residence halls were not subject to the 15% reduction.

**Investment in Capital Assets**

**Capital Assets:** The College's investment in capital assets as of June 30, 2010 amounts to \$62.1 million net of accumulated depreciation. This investment in capital assets includes, land, land improvements, buildings, building improvements, infrastructure, construction-in-progress, vehicles, equipment leasehold improvements and library materials. Capital assets are controlled but not owned by the College. The College defines capital assets as assets with an initial, individual cost of more than \$50-\$100 thousand (depending upon asset class) in accordance with the Commonwealth's capitalization policy. Assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The College does not hold collections of historical treasures, works of art, or other items requiring capitalization or depreciation.

As of June 30, 2010 and 2009, the College's capital assets are summarized as follows:

	<u>2010</u>	<u>2009</u>
Land	\$ 2.5	\$ 2.5
Construction-in-Progress	4.1	3.3
Building (including improvements)	90.4	88.6
Equipment	20.3	19.4
Infrastructure	1.6	0.9
Educational Resources	<u>1.5</u>	<u>1.5</u>
Total	\$ <u>120.4</u>	\$ 116.2
Less: accumulated depreciation	<u>(58.3)</u>	<u>(54.6)</u>
Total capital assets, net of depreciation	\$ <u>62.1</u>	\$ <u>61.6</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Significant Accomplishments in Fiscal 2010**

**University Status** – On July 28, 2010 the governor signed into law a bill which established a State University System of Massachusetts of which Salem State was included. Effective October 26<sup>th</sup>, Salem State College will officially become Salem State University (the "University"). Much effort, vision, and persistence went into this strategic initiative which will position the University to be a prominent public higher educational institution serving the citizen's of the Commonwealth well into the future.

**New Residence Hall** – In July, 2010, the College received a certificate of occupancy to open a new residence hall on our Central Campus. The new residence hall, called Marsh Hall, will include 525 beds, a new dining facility, convenience store, conference rooms and many other amenities. Upon occupancy, this will raise the on campus student population to 2,091.

**Initial Development of Weir Property** – On August 26, 2010 the Salem State Assistance Corporation along with efforts of Mass HEFA issued bonds in the amount of \$4.7 million to purchase the property formerly known as the "Weir Property" from North Shore Realty Development, LLC. Subsequent to the financing, the College has agreed to a long term lease of the property from the Assistance Corp. During 2010, initial leasehold improvements to the property were undertaken including new practice facilities for the Music Department. Construction is well under way for future development which will include among other things the relocation of Information Technology from the Central Campus classroom building (i.e. Building One) to this property.

**Future Initiatives in Fiscal 2011**

**American Recovery and Reinvestment Act (ARRA)** – During FY-2010, over \$3.8 million was spent on various operational and facilities projects including financial aid, classroom and technology upgrades, and some salary related expense. For FY-2011, the remaining balance of almost \$7.5 million should be spent on such things as a new data center and office relocation for Information Technology, additional classroom and technology upgrades, various energy conservation projects, emergency preparedness training and systems and other strategic initiatives. It is anticipated that the entire ARRA funding of \$11.4 million will be spent by September, 2011 when this funding expires.



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Management's Discussion and Analysis (Unaudited) - Continued**

**For the Years Ended June 30, 2010 and 2009**

**Future Initiatives in Fiscal 2011 - Continued**

**New Library and Learning Commons** – The first stage of this project has already occurred with relocation of certain electrical equipment and environmental remediation already underway. It is anticipated that the first stages of demolition of the former library will take place before calendar year 2010 ends with continued demolition to follow. Construction is anticipated to begin the Spring/Summer of 2011. Final completion and occupancy is anticipated to be Fall/Winter 2012.

**NEASC Accreditation Site Visit** – A preliminary visit from the Chairman of the NEASC review team is scheduled to occur in October, 2010. The actual visit to the campus by the full team is scheduled for April, 2011. This NEASC review is a critical element of the College's mission and a prime opportunity for the campus to improve its stature in the higher education community.

**Requests for Information**

This financial report is designed to provide a general overview of Salem State College's finances for all those with an interest in the College's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Vice President of Finance & Facilities, 352 Lafayette Street, Salem, Massachusetts 01970-5353.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Statements of Net Assets**

**June 30, 2010**

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

Statements of Net Assets

June 30,

Assets	Primary Government		Component Units	
	2010 College	2009 College	2010 Combined	2009 Combined
		\$	\$	\$
<b>Current Assets:</b>				
Cash and equivalents	12,871,818	12,593,105	1,680,131	1,621,415
Restricted cash and equivalents	8,182,773	6,440,465	5,298	-
Deposits held by State Treasurer	1,651,181	2,900,519	-	-
Cash held by State Treasurer	1,443,482	691,241	-	-
Deposits held by Massachusetts School College Building Authority	17,966	22,447	-	-
Deposits held by Massachusetts Development Finance Agency	-	217,427	-	-
Investments	7,754,718	7,385,739	-	-
Accounts, grants and other receivable, net	3,535,696	3,210,329	85,978	91,935
Pledges receivable, net	-	-	65,442	46,270
Loan receivable - current portion	288,099	286,142	-	-
Other current assets	121,277	173,523	28,026	35,302
<b>Total Current Assets</b>	<b>35,867,010</b>	<b>33,920,937</b>	<b>1,864,875</b>	<b>1,794,922</b>
<b>Non Current Assets:</b>				
Investments	350,975	332,062	15,307,809	13,900,826
Loan receivable, net of current portion	1,962,249	1,965,317	-	-
Pledges receivable, net	-	-	1,930,201	1,869,822
Capital assets, net	62,153,234	61,599,972	6,279,215	6,416,162
Debt service reserve	493,481	493,481	-	-
Other non-current assets, net	68,941	70,249	1,037	1,388
<b>Total Non Current Assets</b>	<b>65,028,880</b>	<b>64,461,081</b>	<b>23,518,262</b>	<b>22,188,198</b>
<b>Total Assets</b>	<b>\$ 100,895,890</b>	<b>\$ 98,382,018</b>	<b>\$ 25,383,137</b>	<b>\$ 23,983,120</b>
	<b>Liabilities and Net Assets</b>			
<b>Current Liabilities:</b>				
Accounts payable and accrued expenses	3,198,091	3,952,955	298,776	235,662
Accrued payroll	6,212,245	6,115,107	-	-
Accrued compensated absences	4,314,025	4,086,957	-	-
Accrued workers' compensation	148,928	176,384	-	-
Deferred revenues	2,865,134	2,871,911	89,131	74,115
Current portion of note payable	-	-	38,920	36,568
Current portion of capital lease obligations	4,460	17,378	-	-
Current portion of bonds payable	289,654	279,654	-	-
Deposits	1,492,153	1,197,282	-	-
Other	44,135	58,360	-	-
<b>Total Current Liabilities</b>	<b>18,568,825</b>	<b>18,755,988</b>	<b>426,827</b>	<b>346,345</b>
<b>Non Current Liabilities:</b>				
Accrued compensated absences	2,300,875	2,465,949	-	-
Accrued workers' compensation	692,471	679,848	-	-
Deferred revenues	1,076,995	1,467,569	-	-
Capital lease obligations	-	4,460	-	-
Note payable	-	-	1,140,030	1,177,802
Long term portion of bond payable	5,719,179	6,008,833	-	-
Loans payable - Federal financial assistance programs	2,301,215	2,300,407	-	-
Other non-current liabilities	-	-	32,570	31,970
<b>Total Non Current Liabilities</b>	<b>12,090,735</b>	<b>12,927,066</b>	<b>1,172,600</b>	<b>1,209,772</b>
<b>Total Liabilities</b>	<b>30,659,560</b>	<b>31,683,054</b>	<b>1,599,427</b>	<b>1,556,117</b>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	56,735,229	55,709,755	5,100,265	5,201,792
Restricted:				
Nonexpendable	438,682	418,986	11,682,361	10,622,931
Expendable	2,697,534	1,942,514	6,932,479	6,998,530
Unrestricted	10,364,885	8,627,709	68,605	(396,250)
<b>Total Net Assets</b>	<b>70,236,330</b>	<b>66,698,964</b>	<b>23,783,710</b>	<b>22,427,003</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 100,895,890</b>	<b>\$ 98,382,018</b>	<b>\$ 25,383,137</b>	<b>\$ 23,983,120</b>

See accompanying notes to the financial statements



# SALEM STATE COLLEGE

(an agency of the Commonwealth of Massachusetts)

## Statements of Revenues, Expenses, and Changes in Net Assets

For the Years Ended June 30,

	Primary Government		Component Units	
	2010 College	2009 College	2010 Combined	2009 Combined
<b>Operating Revenues:</b>				
Tuition and fees	\$ 59,236,549	\$ 55,762,583	\$ -	\$ -
Less: scholarships and fellowships	<u>(11,550,446)</u>	<u>(8,759,171)</u>	-	-
Net tuition and fees	47,686,103	47,003,412	-	-
Federal grants and contracts	12,559,822	8,370,672	-	-
Federal awards	3,882,242	-	-	-
State grants and contracts	4,056,420	4,543,900	-	-
Private grants and contracts	1,250,049	1,251,562	-	-
Gifts and contributions	-	-	2,237,197	3,313,717
Receipts from sales and services of educational departments	1,862,888	1,784,558	-	-
Auxiliary enterprises	10,034,568	8,227,918	580,788	565,384
Other operating revenues	<u>505,486</u>	<u>314,390</u>	<u>187,029</u>	<u>161,529</u>
<b>Total Operating Revenues</b>	<u>81,837,578</u>	<u>71,496,412</u>	<u>3,005,014</u>	<u>4,040,630</u>
<b>Operating Expenses:</b>				
Educational and general:				
Instruction	46,173,080	45,449,384	-	-
Public service	386,588	366,395	1,026,955	961,149
Academic support	12,076,027	14,138,842	-	-
Student services	11,508,584	11,131,037	-	-
Institutional support	18,551,950	20,094,167	278,632	270,560
Operation and maintenance of plant	10,986,231	11,379,859	-	-
Scholarships	5,734,451	4,646,651	249,284	280,747
Depreciation and amortization	3,661,176	3,488,782	148,545	149,049
Auxiliary enterprises	<u>8,718,143</u>	<u>7,924,553</u>	<u>639,232</u>	<u>694,444</u>
<b>Total Operating Expenses</b>	<u>117,796,230</u>	<u>118,619,670</u>	<u>2,342,648</u>	<u>2,355,949</u>
<b>Net Operating Income (Loss)</b>	<u>(35,958,652)</u>	<u>(47,123,258)</u>	<u>662,366</u>	<u>1,684,681</u>
<b>Non Operating Revenues (Expenses):</b>				
State appropriations, net	37,615,098	46,587,268	76,867	66,031
Gifts	190,001	165,516	-	-
Investment income (loss)	646,691	(415,467)	685,828	(2,042,949)
Interest expense	(381,091)	(231,835)	(75,941)	(78,110)
Other Non-Operating Revenue	-	-	7,587	18,000
Decommission of Library	-	(2,960,806)	-	-
<b>Net Non Operating Revenues (Expenses)</b>	<u>38,070,699</u>	<u>43,144,676</u>	<u>694,341</u>	<u>(2,037,028)</u>
<b>Increase (Decrease) in Net Assets Before Other Revenues</b>	<u>2,112,047</u>	<u>(3,978,582)</u>	<u>1,356,707</u>	<u>(352,347)</u>
Capital grants	<u>1,425,319</u>	<u>4,516,519</u>	-	-
<b>Total Increase (Decrease) in Net Assets</b>	<u>3,537,366</u>	<u>537,937</u>	<u>1,356,707</u>	<u>(352,347)</u>
Net Assets, Beginning of Year	<u>66,698,964</u>	<u>66,161,027</u>	<u>22,427,003</u>	<u>22,779,350</u>
<b>Net Assets, End of Year</b>	<u>\$ 70,236,330</u>	<u>\$ 66,698,964</u>	<u>\$ 23,783,710</u>	<u>\$ 22,427,003</u>

See accompanying notes to the financial statements

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

Statements of Cash Flows

For the Years Ended June 30,

	Primary Government	
	2010 <u>College</u>	2009 <u>College</u>
<b>Cash Flows from Operating Activities:</b>		
Tuition and fees	\$ 47,236,049	\$ 46,074,943
Grants and contracts	21,290,756	14,404,262
Payments to suppliers and vendors	(27,527,456)	(27,706,768)
Payments to employees	(66,594,927)	(68,266,035)
Payments for benefits	(6,608,558)	(4,831,800)
Payments to students	(5,734,451)	(4,646,651)
Loans issued to students	(470,916)	(418,795)
Collection of loans to students	463,808	401,795
Auxiliary enterprises receipts	10,351,776	8,849,278
Receipts from sales and services of educational departments	1,782,232	1,787,883
Other	100,632	49,008
Net Cash Applied to Operating Activities	<u>(25,711,055)</u>	<u>(34,302,880)</u>
<b>Cash Flows from Non Capital Financing Activities:</b>		
State appropriations	30,835,677	38,914,785
Tuition remitted to State	(872,674)	(1,323,459)
Student interest received	30,076	31,946
Gifts	190,001	165,516
Net Cash Provided by Non Capital Financing Activities	<u>30,183,080</u>	<u>37,788,788</u>
<b>Cash Flows from Capital Financing Activities:</b>		
Purchases of capital assets	(2,784,861)	(6,079,485)
Principal paid on capital leases and bonds payable	(297,032)	(286,318)
Interest paid on capital leases and bonds payable	(352,247)	(233,011)
Net Cash Applied to Capital Financing Activities	<u>(3,434,140)</u>	<u>(6,598,814)</u>
<b>Cash Flows from Investing Activity:</b>		
Interest on investments	364,421	768,084
Proceeds from sale of investments	5,404,667	4,765,678
Purchase of investments	(5,504,957)	(5,512,189)
Net Cash Provided by Investing Activities	<u>264,131</u>	<u>21,573</u>
<b>Net Increase (Decrease) in Cash and Equivalents</b>	<b>1,302,016</b>	<b>(3,091,333)</b>
Cash and Equivalents, Beginning of the Year	<u>22,865,204</u>	<u>25,956,537</u>
<b>Cash and Equivalents, End of the Year</b>	<b>\$ 24,167,220</b>	<b>\$ 22,865,204</b>
<b>Reconciliation of Net Operating Loss to Net Cash Applied to Operating Activities:</b>		
Net operating loss	\$ (35,958,652)	\$ (47,123,258)
Adjustments to reconcile net operating loss to net cash applied to operating activities:		
Depreciation and amortization	3,661,176	3,488,782
Bad debts	648,218	563,900
Fringe benefits provided by State	7,652,095	8,995,942
Changes in assets and liabilities:		
Accounts receivable	(992,703)	(354,056)
Accounts payable and accrued liabilities	(798,541)	(13,989)
Accrued payroll and benefits	159,132	(95,864)
Prepaid expenses and other assets	49,296	(628,740)
Other liabilities	(14,225)	800,565
Loans to/from students	(14,371)	25,117
Deposits	294,871	258,159
Deferred revenues	(397,351)	(219,438)
Net Cash Applied to Operating Activities	<u>\$ (25,711,055)</u>	<u>\$ (34,302,880)</u>

See accompanying notes to financial statements

**SALEM STATE COLLEGE**

(an agency of the Commonwealth of Massachusetts)

**Combining Statements of Net Assets**

(with comparative totals for the year ended June 30, 2009)

June 30,

	<u>Assets</u>			
	<u>2010</u> <u>Foundation</u>	<u>2010</u> <u>Assistance Corp</u>	<u>2010</u> <u>Combined</u>	<u>2009</u> <u>Combined</u>
<b>Current Assets:</b>				
Cash and equivalents	\$ 1,541,333	\$ 138,798	\$ 1,680,131	\$ 1,621,415
Restricted cash and equivalents	-	5,298	5,298	-
Accounts, grants and other receivable, net	19,412	66,566	85,978	91,935
Pledges receivable, net	65,442	-	65,442	46,270
Other current assets	28,026	-	28,026	35,302
<b>Total Current Assets</b>	<u>1,654,213</u>	<u>210,662</u>	<u>1,864,875</u>	<u>1,794,922</u>
<b>Non Current Assets:</b>				
Investments	15,307,809	-	15,307,809	13,900,826
Pledges receivable, net	1,930,201	-	1,930,201	1,869,822
Capital assets, net	-	6,279,215	6,279,215	6,416,162
Other non-current assets, net	-	1,037	1,037	1,388
<b>Total Non Current Assets</b>	<u>17,238,010</u>	<u>6,280,252</u>	<u>23,518,262</u>	<u>22,188,198</u>
<b>Total Assets</b>	<u>\$ 18,892,223</u>	<u>\$ 6,490,914</u>	<u>\$ 25,383,137</u>	<u>\$ 23,983,120</u>
	<b><u>Liabilities and Net Assets</u></b>			
<b>Current Liabilities:</b>				
Accounts payable and accrued expenses	\$ 260,445	\$ 38,331	\$ 298,776	\$ 235,662
Deferred revenues	89,131	-	89,131	74,115
Current portion of note payable	-	38,920	38,920	36,568
Current portion of capital lease obligations	-	-	-	-
<b>Total Current Liabilities</b>	<u>349,576</u>	<u>77,251</u>	<u>426,827</u>	<u>346,345</u>
<b>Non Current Liabilities:</b>				
Capital lease obligations	-	-	-	-
Note payable	-	1,140,030	1,140,030	1,177,802
Other non-current liabilities	-	32,570	32,570	31,970
<b>Total Non Current Liabilities</b>	<u>-</u>	<u>1,172,600</u>	<u>1,172,600</u>	<u>1,209,772</u>
<b>Total Liabilities</b>	<u>349,576</u>	<u>1,249,851</u>	<u>1,599,427</u>	<u>1,556,117</u>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	-	5,100,265	5,100,265	5,201,792
Restricted:				
Nonexpendable	11,682,361	-	11,682,361	10,622,931
Expendable	6,932,479	-	6,932,479	6,998,530
Unrestricted	(72,193)	140,798	68,605	(396,250)
<b>Total Net Assets</b>	<u>18,542,647</u>	<u>5,241,063</u>	<u>23,783,710</u>	<u>22,427,003</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 18,892,223</u>	<u>\$ 6,490,914</u>	<u>\$ 25,383,137</u>	<u>\$ 23,983,120</u>

See accompanying notes to the financial statements.

# SALEM STATE COLLEGE

(an agency of the Commonwealth of Massachusetts)

Combining Statements of Revenues, Expenses and Changes in Net Assets  
(with comparative totals for the year ended June 30, 2009)

For the Years Ended June 30,

	<u>2010</u> <u>Foundation</u>	<u>2010</u> <u>Assistance Corp</u>	<u>2010</u> <u>Combined</u>	<u>2009</u> <u>Combined</u>
<b>Operating Revenues:</b>				
Gifts and contributions	\$ 2,237,197	\$ -	\$ 2,237,197	\$ 3,313,717
Auxiliary enterprises	-	580,788	580,788	565,384
Other operating revenues	-	187,029	187,029	161,529
<b>Total Operating Revenues</b>	<b>2,237,197</b>	<b>767,817</b>	<b>3,005,014</b>	<b>4,040,630</b>
<b>Operating Expenses:</b>				
Educational and general:				
Public service	1,026,955	-	1,026,955	961,149
Institutional support	278,632	-	278,632	270,560
Scholarships	249,284	-	249,284	280,747
Depreciation and amortization	-	148,545	148,545	149,049
Auxiliary enterprises	-	639,232	639,232	694,444
<b>Total Operating Expenses</b>	<b>1,554,871</b>	<b>787,777</b>	<b>2,342,648</b>	<b>2,355,949</b>
<b>Net Operating Income (Loss)</b>	<b>682,326</b>	<b>(19,960)</b>	<b>662,366</b>	<b>1,684,681</b>
<b>Non Operating Revenues (Expenses):</b>				
State appropriations, net	-	76,867	76,867	66,031
Investment income (loss)	685,345	483	685,828	(2,042,949)
Other non-operating revenue	-	7,587	7,587	18,000
Interest expense	-	(75,941)	(75,941)	(78,110)
<b>Net Non Operating Revenues (Expenses)</b>	<b>685,345</b>	<b>8,996</b>	<b>694,341</b>	<b>(2,037,028)</b>
<b>Total Increase (Decrease) in Net Assets</b>	<b>1,367,671</b>	<b>(10,964)</b>	<b>1,356,707</b>	<b>(352,347)</b>
Net Assets, Beginning of Year	17,174,976	5,252,027	22,427,003	22,779,350
<b>Net Assets, End of Year</b>	<b>\$ 18,542,647</b>	<b>\$ 5,241,063</b>	<b>\$ 23,783,710</b>	<b>\$ 22,427,003</b>

See accompanying notes to the financial statements.



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements**

**June 30, 2010 and 2009**

Note 1 - **Summary of Significant Accounting Policies**

**Organization**

Salem State College (the "College") is a public, state-supported college, located in Salem, Massachusetts and governed by a local Board of Trustees under the direction of the Massachusetts Department of Higher Education. The College is empowered to award baccalaureate and masters degrees in education, business and arts and sciences as well as conduct programs of continuing education. The College is accredited by the New England Association of Schools and Colleges.

**Basis of Presentation and Accounting**

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as prescribed by the *Governmental Accounting Standards Board* (GASB).

The Salem State College Foundation, Inc. (the "Foundation"), a component unit of the College, was formed in 1977 to render financial assistance and support to the educational programs and development of the College. The Foundation is legally separate from the College, and the College is not financially accountable for the Foundation. The Foundation has been included because of the nature and significance of its relationship with the College. Complete financial statements can be obtained from the Foundation's administrative offices in Salem, Massachusetts.

In 1995, Salem State College Assistance Corporation (the "Assistance Corporation"), a component unit of the College, was formed as a result of legislation established by the Commonwealth of Massachusetts. The Assistance Corporation was created to promote the orderly growth and development of the College and to assist the College in securing physical and financial resources necessary for the acquisition and development of a site formerly known as the GTE Sylvania plant. During the 1997 fiscal year, the Commonwealth appropriated \$4,500,000 for the acquisition of this site. The Assistance Corporation owns and operates commercial rental properties at this site in Salem, Massachusetts. The Assistance Corporation is legally separate from the College, and the College is not financially accountable for the Assistance Corporation. During 2008, the original legislation for the Assistance Corporation was revised to enable the Corporation to acquire and develop assets "reasonably proximate" to the College on the College's behalf.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 1 - **Summary of Significant Accounting Policies - Continued**

*Basis of Presentation and Accounting - Continued*

The Assistance Corporation has been included because of the nature and significance of its relationship with the College. Complete financial statements can be obtained from the Assistance Corporation's administrative offices in Salem, Massachusetts. These discretely presented component units have been aggregated into a single combined column.

Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. The accompanying statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Program revenues primarily include charges to students or others who enroll or directly benefit from services that are provided by a particular function. Items not meeting the definition of program revenues are instead reported as general revenue.

The College's financial statements are prepared in accordance with generally accepted accounting principles (U.S. GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The College has determined that it functions as a business-type activity, as defined by GASB. The effect of inter-fund activity has been eliminated from these financial statements. The basic financial statements and required supplementary information for general-purpose governments consist of management's discussion and analysis, basic financial statements and required supplementary information. The College presents statements of net assets, revenues, expenses and changes in net assets and cash flows on a combined College-wide basis.

The College's policies for defining operating activities in the statements of revenues, expenses and changes in net assets are those that generally result from exchange transactions such as the payment received for services and payment made for the purchase of goods and services. Certain other transactions are reported as non-operating activities including the College's operating and capital appropriations from the Commonwealth of Massachusetts, net investment income, gifts and interest.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 1 - Summary of Significant Accounting Policies - Continued

Basis of Presentation and Accounting - Continued

Governments are also required to follow applicable pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 that do not conflict with or contradict GASB pronouncements. Although the College has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, it has chosen not to do so.

Net Assets

Resources are classified for accounting purposes into the following four net asset categories:

Invested in capital assets, net of related debt: Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, repair or improvement of those assets.

Restricted - nonexpendable: Net assets subject to externally imposed conditions that the College must maintain them in perpetuity, such as the College's permanent endowment funds.

Restricted - expendable: Net assets whose use is subject to externally imposed conditions that can be fulfilled by the actions of the College or by the passage of time.

Unrestricted: All other categories of net assets. Unrestricted net assets may be designated by actions of the College's Board of Trustees.

The College has adopted a policy of generally utilizing restricted - expendable funds, when available, prior to unrestricted funds.

Cash and Equivalents

The College's cash and equivalents are cash on hand, cash and deposits held with the Commonwealth's Treasurer, Massachusetts State College Building Authority (MSCBA), Massachusetts Development Finance Agency (MDFA) and short term, highly liquid investments with original maturities of three months or less from the date of acquisition.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 1 - **Summary of Significant Accounting Policies - Continued**

*Allowance for Doubtful Accounts*

Provisions for losses on receivables are determined on the basis of loss experience, known and inherent risks in the loan portfolio, the estimated value of underlying collateral, and current economic conditions.

*Investments*

Investments in marketable securities are stated at fair value. Dividends, interest, and net realized and unrealized gains or losses on investments are reported in the statements of revenues, expenses, and changes in net assets. Gains and losses on the disposition of investments are determined based on specific identification of securities sold. Investment income is recognized when earned.

*Capital Assets*

Capital assets are controlled but not owned by the College. The College is not able to sell or otherwise pledge its assets, since the Commonwealth owns all the assets.

Real estate assets, including improvements, are generally stated at cost. Furnishings, equipment and collection items are stated at cost at date of acquisition or, in the case of gifts, at fair value at date of donation. In accordance with the state's capitalization policy, only those items with a unit cost of more than \$50,000 are capitalized. Educational resource materials are capitalized and amortized over a five-year period. College capital assets, with the exception of land and construction in progress, are depreciated on a straight-line basis over their estimated useful lives, which range from 3 to 40 years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The College does not have collections of historical treasure, works of art or other items that are inexhaustible by their nature and are of immeasurable intrinsic value, thus not requiring capitalization or depreciation in accordance with GASB guidelines.

*Deposits Held by the Massachusetts State College Building Authority*

Funds held by the Massachusetts State College Building Authority (MSCBA) for ongoing projects.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 1 - **Summary of Significant Accounting Policies - Continued**

*Deposits Held by Massachusetts Development Finance Agency*

Funds held by the Massachusetts Development Finance Agency (MDFA) for ongoing projects.

*Fringe Benefits*

The College participates in the Commonwealth's fringe benefit programs, including health insurance, unemployment, pension, and worker's compensation benefits. Health insurance, unemployment, and pension costs are billed through a fringe benefit rate charged to the College. Worker's compensation costs are assessed separately based on the College's actual experience.

*Compensated Absences*

Employees earn the right to be compensated during absences for vacation leave and sick leave. Accrued vacation is the amount earned by all eligible employees through June 30, 2010 and 2009. The accrued sick leave balance represents 20% of amounts earned by those employees with ten or more years of state service at June 30, 2010 and 2009. Upon retirement, these employees are entitled to receive payment for this accrued balance.

*Deposits and Deferred Revenue*

Deposits and advance payments received for tuition and fees related to certain summer programs and tuition received for the following academic year are deferred. Funds received in advance from various grants and contracts are deferred. Deposits and deferred revenue are recorded as revenue as earned.

*Student Fees*

Student tuition and other fees are presented net of scholarships and fellowships applied to students' accounts. Certain other scholarship amounts paid directly to, or refunded to, the student are generally reflected as expenses.

*Tax Status*

The College is an agency of the Commonwealth of Massachusetts and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 1 - **Summary of Significant Accounting Policies - Continued**

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

*New Governmental Accounting Pronouncements*

GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, is required for periods beginning after June 15, 2010 (fiscal year end June 2011). This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds. The initial distinction that it makes is identifying amounts that are considered non-spendable. It also provides for additional classification as restricted, committed, assigned and unassigned based on the relative strength of the constraints that control how specific amounts can be spent. Management of the College is currently reviewing this Statement and has made no determination as to its potential impact on the financial statements.

Note 2 - **Cash and Equivalents**

Custodial risk is the risk associated with the failure of a depository financial institution. In the event of a depository financial institution's failure, the College would not be able to recover its balance in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC) and other third part insurance. The College's policy is to mitigate as much custodial risk associated with its cash assets as possible. Deposits in the bank in excess of the insured amounts are uninsured and uncollateralized. The College places funds with the Massachusetts Municipal Depository Trust (MMDT). The MMDT is an instrumentality of the Treasurer of the Commonwealth and therefore not subject to FDIC insurance and its political sub-divisions. It is designed as a legal means to temporarily invest available cash in safe, liquid and high yield investment vehicles by offering participation in a diversified portfolio of high quality money market instruments.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 2 - **Cash and Equivalents - Continued**

At June 30, 2010 and 2009 the carrying amounts of the College's deposits, net of deposits and disbursements in transit, were \$24,167,220 and \$22,865,204, respectively. Of the carrying amounts, \$15,246,783 and \$13,343,940 was held by the Massachusetts Municipal Depository Trust (MMDT) at June 30, 2010 and 2009, respectively.

At June 30, 2010 and 2009, the College had deposits of \$5,450,874 and \$5,424,942, respectively, held in a money market account which was insured by a third party up to the levels of deposit with a maximum of \$5.5 million.

The College holds a \$50,000 target balance in its clearing account which is fully covered under FDIC limits. Any amounts greater than the target balance are transferred based on an overnight purchase agreement. The investments in these agreements are U.S. agency issued securities fully backed by the U.S. Government. Amounts remaining that may be exposed to custodial risk at June 30, 2010 and 2009 were \$436,728 and \$288,634, respectively.

Note 3 - **Cash Held By State Treasurer**

Accounts payable and accrued salaries to be funded by cash forwarded by the College to and held by the State Treasurer for payment of so-called 'non-appropriated' liabilities at June 30, 2010 and 2009 through MMARS were recorded in the sums of \$1,651,181 and \$ 2,900,519, respectively.

Accounts payable and accrued salaries to be funded by state appropriations at June 30, 2010 and 2009, were \$1,443,482 and \$691,241, respectively.

Note 4 - **Investments**

The College categorizes short-term investments according to the level of risk assumed by the College. At June 30, 2010 and 2009, the entire balance of current and non-current investments aggregating \$8,105,693 and \$7,717,801, respectively, represents investments that are insured, registered, or held by the College's agent in the College's name. The College currently follows investment policies largely defined by the Commonwealth of Massachusetts, as well as internal College investment policies.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 4 - **Investments - Continued**

*College*

Investments of the College are stated at fair market value and consist of the following:

**June 30, 2010**  
**Investment Maturity in Years**

**Investment Type:**

	<u>Fair Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More than 10</u>
Debt securities	\$ 2,804,385	\$ 203,876	\$ 2,026,554	\$ 573,955	\$ -
Bond mutual funds	41,801	41,801	-	-	-
US agencies	<u>136,267</u>	<u>42,751</u>	<u>93,516</u>	-	-
Subtotal	<u>\$ 2,982,453</u>	<u>\$ 288,428</u>	<u>\$ 2,120,070</u>	<u>\$ 573,955</u>	<u>\$ -</u>
Equity securities	4,702,980				
ETF	<u>420,260</u>				
Totals	<u>\$ 8,105,693</u>				

The following table summarizes the quality ratings of the College's debt investments at June 30, 2010:

**Quality Ratings**

**Related Debt Instruments**

	<u>Fair Value</u>	<u>Baal MDYS</u>	<u>A1 MDYS</u>	<u>A2 MDYS</u>	<u>A3 MDYS</u>	<u>AA2 MDYS</u>	<u>AA3 MDYS</u>	<u>AAA MDYS</u>	<u>AGCY MDYS</u>	<u>Unrated</u>
Debt securities	\$ 2,804,385	\$ -	\$ 571,218	\$ 1,154,290	\$ 347,987	\$ -	\$ 158,585	\$ -	\$ 203,876	\$ 368,429
Bond mutual funds	41,801	-	-	-	-	-	-	-	-	41,801
US agencies	<u>136,267</u>	-	-	-	-	-	-	-	103,569	<u>32,698</u>
Totals	<u>\$ 2,982,453</u>	<u>\$ -</u>	<u>\$ 571,218</u>	<u>\$ 1,154,290</u>	<u>\$ 347,987</u>	<u>\$ -</u>	<u>\$ 158,585</u>	<u>\$ -</u>	<u>\$ 307,445</u>	<u>\$ 442,928</u>



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 4 - **Investments - Continued**

*College - Continued*

**June 30, 2009**  
**Investment Maturity in Years**

**Investment Type:**

	<u>Fair Value</u>	<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More than 10</u>
Debt securities	\$ 2,842,465	\$ 379,770	\$ 653,209	\$ 1,809,486	\$ -
Bond mutual funds	474,458	474,458	-	-	-
US agencies	<u>118,779</u>	-	<u>118,779</u>	-	-
Subtotal	3,435,702	<u>\$ 854,228</u>	<u>\$ 771,988</u>	<u>\$ 1,809,486</u>	<u>\$ -</u>
Equity securities	4,046,829				
ETF	<u>235,270</u>				
Totals	<u>\$ 7,717,801</u>				

The following table summarizes the quality ratings of the College's debt investments at June 30, 2009:

**Quality Ratings**

**Related Debt Instruments**

	<u>Fair Value</u>	<u>Baa1 MDYS</u>	<u>A1 MDYS</u>	<u>A2 MDYS</u>	<u>A3 MDYS</u>	<u>AA2 MDYS</u>	<u>AA3 MDYS</u>	<u>AAA MDYS</u>	<u>AGCY MDYS</u>	<u>Unrated</u>
Debt securities	\$ 2,842,465	\$ 311,271	\$ 536,860	\$ 1,297,050	\$ 315,282	\$ 224,711	\$ 157,291	\$ -	\$ -	\$ -
Bond mutual funds	474,458	-	-	-	-	-	-	-	-	474,458
US agencies	<u>118,779</u>	-	-	-	-	-	-	-	<u>118,779</u>	-
Totals	<u>\$ 3,435,702</u>	<u>\$ 311,271</u>	<u>\$ 536,860</u>	<u>\$ 1,297,050</u>	<u>\$ 315,282</u>	<u>\$ 224,711</u>	<u>\$ 157,291</u>	<u>\$ -</u>	<u>\$ 118,779</u>	<u>\$ 474,458</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 4 - **Investments - Continued**

**Foundation**

Investments of the Foundation are stated at fair market value and consist of the following at June 30:

	<u>2010</u>	<u>2009</u>
U.S. Government obligations	\$ 845,722	\$ 410,888
Corporate bonds	3,011,689	1,554,344
Money market	2,099,349	4,783,066
Certificates of deposit	1,013,526	581,899
Mutual funds	4,533,337	3,982,956
Common stocks	3,795,266	2,557,250
Split-interest agreements	8,420	29,923
Other	<u>500</u>	<u>500</u>
	<b>\$ <u>15,307,809</u></b>	<b>\$ <u>13,900,826</u></b>

**College and Component Units**

The following schedule summarizes the investment return in the statement of revenue and expenses for the College and its Component Units years ended June 30, 2010 and 2009:

		<u>College</u>	<u>College</u>	<u>Component</u>	<u>Component</u>
		<u>2010</u>	<u>2009</u>	<u>Units</u>	<u>Units</u>
		<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Interest and dividends	\$ 359,088	\$ 784,309	\$ 357,074	\$ 329,108	
Net realized and unrealized gains and losses	<u>287,603</u>	<u>(1,199,776)</u>	<u>328,754</u>	<u>(2,372,057)</u>	
	<b>\$ <u>646,691</u></b>	<b>\$ <u>(415,467)</u></b>	<b>\$ <u>685,828</u></b>	<b>\$ <u>(2,042,949)</u></b>	

**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 5 - **Accounts Receivable**

The accounts receivable balance was comprised of the following at June 30:

	<u>2010</u>	<u>2009</u>
Student accounts receivable	\$ 8,348,922	\$ 7,888,900
Grants receivable	750,654	355,467
Other	<u>538,654</u>	<u>420,278</u>
	9,638,230	8,664,645
Less: allowance for doubtful accounts	<u>(6,102,534)</u>	<u>(5,454,316)</u>
Total Accounts Receivable	\$ <u>3,535,696</u>	\$ <u>3,210,329</u>

Note 6 - **Pledges Receivable**

Unconditional promises to give due in more than one year are reflected at the present value of estimated cash flows using risk-free interest rates applicable to the years in which the promises are received.

Pledges receivable of the Foundation was as follows at June 30:

	<u>2010</u>	<u>2009</u>
Total unconditional promises to give	\$ 2,242,514	\$ 2,142,433
Less: Discount to net present value	(201,871)	(191,341)
Less: Allowance for doubtful accounts	<u>(45,000)</u>	<u>(35,000)</u>
Net unconditional promises to give	1,995,643	1,916,092
Less: amount due in one year	<u>(65,442)</u>	<u>(46,270)</u>
Long-term Pledges	\$ <u>1,930,201</u>	\$ <u>1,869,822</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 7 - Loans Receivable and Payable

Loans payable and receivable consist primarily of the Federal Perkins Loan Program ("Perkins") and the Federal Nursing Loan Program ("NSL"). The Federal government provides the majority of the funds to support these programs. Loan payments received from students made under those programs may be re-loaned after collection. Monies provided by the Federal government for these programs is refundable to the Federal government upon the ending ("liquidation") of the College's participation in the programs. The amounts due to the Federal government upon liquidation by the College at June 30, 2010 and 2009 are \$1,584,738, and \$ 1,595,452, respectively for Perkins and \$716,477 and \$704,955, respectively for NSL, and they are included as a non-current liability in the financial statements, aggregating \$2,301,215 and \$2,300,407 for 2010 and 2009, respectively.

The prescribed practices for the Perkins and NSL programs do not provide for accrual of interest on student loans receivable or for the provision of an allowance for doubtful loans. Accordingly, interest on loans is recorded as received and loan balances are reduced subsequent to the determination of their uncollectability and have been accepted (assigned) by the Department of Education. Management closely monitors outstanding balances and assigns loans to the Department of Education based upon such factors as student payment history, current status of applicable students, and the results of collection efforts.

Loans receivable include the following at June 30:

	<u>2010</u>	<u>2009</u>
Perkins	\$ 1,605,117	\$ 1,648,958
Nursing	591,977	534,496
Other	<u>53,254</u>	<u>68,005</u>
Total loans receivable	2,250,348	2,251,459
Less: amount due in one year	<u>(288,099)</u>	<u>(286,142)</u>
Long-term Loans Receivable	\$ <u>1,962,249</u>	\$ <u>1,965,317</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 8 - **Capital Assets**

Capital Asset activity for the College for the year ended June 30, 2010 is as follows:

	Estimated lives (in years)	Beginning balance	Additions	Reclassifications	Ending balance
Capital assets not depreciated					
Land	-	\$ 2,536,173	\$ -	\$ -	\$ 2,536,173
Construction in progress	-	<u>3,331,789</u>	<u>3,350,531</u>	<u>(2,579,756)</u>	<u>4,102,564</u>
Total not depreciated		<u>5,867,962</u>	<u>3,350,531</u>	<u>(2,579,756)</u>	<u>6,638,737</u>
Capital assets depreciated:					
Buildings, including improvements	40	88,593,800	177,889	1,607,361	90,379,050
Furnishings and equipment (including cost of capital leases)	3-10	19,444,280	671,141	209,909	20,325,330
Infrastructure		865,450	10,616	762,486	1,638,552
Educational resource materials	5	<u>1,443,985</u>	<u>-</u>	<u>-</u>	<u>1,443,985</u>
Total depreciated		<u>110,347,515</u>	<u>859,646</u>	<u>2,579,756</u>	<u>113,786,917</u>
Total capital assets		<u>116,215,477</u>	<u>4,210,177</u>	<u>-</u>	<u>120,425,654</u>
Less accumulated depreciation:					
Building, including improvements		37,402,890	2,949,063	-	40,351,953
Furnishings and equipment		15,610,900	611,857	-	16,222,757
Infrastructure		157,730	95,995	-	253,725
Educational resource materials		<u>1,443,985</u>	<u>-</u>	<u>-</u>	<u>1,443,985</u>
Total accumulated depreciation		<u>54,615,505</u>	<u>3,656,915</u>	<u>-</u>	<u>58,272,420</u>
Capital assets, net		<u>\$ 61,599,972</u>	<u>\$ 553,262</u>	<u>\$ -</u>	<u>\$ 62,153,234</u>

**Other Non-Current Assets**

Other Long term assets of \$68,941 and \$70,249 at June 30, 2010 and 2009, respectively consist of deferred financing fees which are being amortized by the straight-line method over the life of their respective bonds of 20 years. Accumulated amortization was \$20,741 and \$16,480 as of June 30, 2010 and 2009, respectively.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

**Note 8 - Capital Assets - Continued**

Capital asset activity of the College for the year ended June 30, 2009, was as follows:

	Estimated lives (in years)	Beginning balance	Additions	Reclassifications	Ending balance
Capital assets not depreciated					
Land	-	\$ 2,536,173	\$ -	\$ -	\$ 2,536,173
Construction in progress	-	<u>11,733,389</u>	<u>2,726,837</u>	<u>(11,128,437)</u>	<u>3,331,789</u>
Total not depreciated		<u>14,269,562</u>	<u>2,726,837</u>	<u>(11,128,437)</u>	<u>5,867,962</u>
Capital assets depreciated:					
Buildings, including improvements	40	75,413,525	2,051,838	11,128,437	88,593,800
Furnishings and equipment (including cost of capital leases)	3-10	16,924,912	2,519,368	-	19,444,280
Infrastructure		865,450	-	-	865,450
Educational resource materials	5	<u>1,443,985</u>	-	-	<u>1,443,985</u>
Total depreciated		<u>94,647,872</u>	<u>4,571,206</u>	<u>11,128,437</u>	<u>110,347,515</u>
Total capital assets		<u>108,917,434</u>	<u>7,298,043</u>	<u>-</u>	<u>116,215,477</u>
Less accumulated depreciation:					
Building, including improvements		34,728,437	2,674,453	-	37,402,890
Furnishings and equipment		14,844,104	766,796	-	15,610,900
Infrastructure		114,458	43,272	-	157,730
Educational resource materials		<u>1,443,985</u>	-	-	<u>1,443,985</u>
Total accumulated depreciation		<u>51,130,984</u>	<u>3,484,521</u>	<u>-</u>	<u>54,615,505</u>
Capital assets, net		<u>\$ 57,786,450</u>	<u>\$ 3,813,522</u>	<u>\$ -</u>	<u>\$ 61,599,972</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

**Note 8 - Capital Assets - Continued**

Capital Asset activity of the component units for the year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reclassifications</u>	<u>Balance</u>
Capital assets, not depreciated:				
Land	\$ <u>2,414,794</u>	\$ _____	\$ _____	\$ <u>2,414,794</u>
Total not depreciated	<u>2,414,794</u>	_____	_____	<u>2,414,794</u>
Capital assets, depreciated:				
Buildings	1,108,817	-	-	1,108,817
Building improvements	4,086,562	11,247	-	4,097,809
Furniture and equipment	<u>159,900</u>	_____	_____	<u>159,900</u>
Total depreciated	<u>5,355,279</u>	<u>11,247</u>	_____	<u>5,366,526</u>
Total capital assets	<u>7,770,073</u>	<u>11,247</u>	_____	<u>7,781,320</u>
Less: accumulated depreciation:				
Buildings	329,162	27,720	-	356,882
Building improvements	890,162	111,534	-	1,001,696
Furniture and equipment	<u>134,587</u>	<u>8,940</u>	_____	<u>143,527</u>
Total accumulated depreciation	<u>1,353,911</u>	<u>148,194</u>	_____	<u>1,502,105</u>
Capital Assets, Net	\$ <u>6,416,162</u>	\$ <u>(136,947)</u>	\$ _____	\$ <u>6,279,215</u>

Capital asset activity of the component units for the year ended June 30, 2009, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reclassifications</u>	<u>Balance</u>
Capital assets, not depreciated:				
Land	\$ <u>2,414,794</u>	\$ _____	\$ _____	\$ <u>2,414,794</u>
Total not depreciated	<u>2,414,794</u>	_____	_____	<u>2,414,794</u>
Capital assets, depreciated:				
Buildings	1,108,817	-	-	1,108,817
Building improvements	4,086,562	-	-	4,086,562
Furniture and equipment	<u>158,670</u>	<u>1,230</u>	_____	<u>159,900</u>
Total depreciated	<u>5,354,049</u>	<u>1,230</u>	_____	<u>5,355,279</u>
Total capital assets	<u>7,768,843</u>	<u>1,230</u>	_____	<u>7,770,073</u>
Less: accumulated depreciation:				
Buildings	301,442	27,720	-	329,162
Building improvements	779,345	110,817	-	890,162
Furniture and equipment	<u>124,425</u>	<u>10,162</u>	_____	<u>134,587</u>
Total accumulated depreciation	<u>1,205,212</u>	<u>148,699</u>	_____	<u>1,353,911</u>
Capital Assets, Net	\$ <u>6,563,631</u>	\$ <u>(147,469)</u>	\$ _____	\$ <u>6,416,162</u>

**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 9 - **Deferred Revenues**

Deferred revenues include tuition received in advance from students for summer courses commencing after June 30, the subsequent fall semester, and grant funds received in advance as well as contributions made by certain vendors. The College's food service operations are managed under agreement by an outside party. In accordance with certain amendments, induced by additional facilities to be constructed for the College, the vendor contributed \$2,000,000 in January 2002 and \$1,500,000 in September 2003. Either party may terminate this agreement at any time, without cause, by providing sixty days written notice. In the event of termination, the unamortized portion is to be returned. At June 30, 2010 and 2009, the unamortized portion of these contributions approximated \$1,363,401 and \$1,724,014, respectively.

Deferred Revenues of the College include the following each year at June 30:

	<u>2010</u>	<u>2009</u>
Tuition and fees	\$ 2,186,229	\$ 2,196,537
Vendor contributions	1,467,567	1,858,181
Grants	<u>288,333</u>	<u>284,762</u>
Total deferred revenue	3,942,129	4,339,480
Less: current portion	<u>(2,865,134)</u>	<u>(2,871,911)</u>
Long-term Deferred Revenue	\$ <u>1,076,995</u>	\$ <u>1,467,569</u>



**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 10 - **Long-Term Liabilities**

Long-term liabilities of the College at June 30, 2010 consist of:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Leases and loans payable:					
Lease obligations	\$ 21,838	\$ -	\$ 17,378	\$ 4,460	\$ 4,460
Bonds payable	6,115,900	-	269,300	5,846,600	279,300
Bonds premium	172,587	-	10,354	162,233	10,354
Loans payable	<u>2,300,407</u>	<u>808</u>	<u>-</u>	<u>2,301,215</u>	<u>-</u>
Total leases and loans payable	<u>8,610,732</u>	<u>808</u>	<u>297,032</u>	<u>8,314,508</u>	<u>294,114</u>
Other long-term liabilities:					
Accrued compensated absences	6,552,906	61,994	-	6,614,900	4,314,025
Accrued workers' compensation	856,232	-	14,833	841,399	148,928
Deferred revenues	<u>4,339,480</u>	<u>-</u>	<u>397,351</u>	<u>3,942,129</u>	<u>2,865,134</u>
Total other long-term liabilities	<u>11,748,618</u>	<u>61,994</u>	<u>412,184</u>	<u>11,398,428</u>	<u>7,328,087</u>
Total Long-Term Liabilities	<u>\$ 20,359,350</u>	<u>\$ 62,802</u>	<u>\$ 709,216</u>	<u>\$ 19,712,936</u>	<u>\$ 7,622,201</u>

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 10 - **Long-Term Liabilities - Continued**

Long-term liabilities of the College at June 30, 2009, consist of:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Leases and loans payable:					
Lease obligations	\$ 38,502	\$ -	\$ 16,664	\$ 21,838	\$ 17,378
Bonds payable	6,375,200	-	259,300	6,115,900	269,300
Bonds premium	182,941	-	10,354	172,587	10,354
Loans payable	<u>2,288,284</u>	<u>12,123</u>	<u>-</u>	<u>2,300,407</u>	<u>-</u>
Total leases and loans payable	<u>8,884,927</u>	<u>12,123</u>	<u>286,318</u>	<u>8,610,732</u>	<u>297,032</u>
Other long-term liabilities:					
Accrued compensated absences	6,447,582	105,324	-	6,552,906	4,086,957
Accrued workers' compensation	825,021	31,211	-	856,232	176,384
Deferred revenues	<u>4,558,918</u>	<u>-</u>	<u>219,438</u>	<u>4,339,480</u>	<u>2,871,911</u>
Total other long-term liabilities	<u>11,831,521</u>	<u>136,535</u>	<u>219,438</u>	<u>11,748,618</u>	<u>7,135,252</u>
Total Long-Term Liabilities	<u>\$ 20,716,448</u>	<u>\$ 148,658</u>	<u>\$ 505,756</u>	<u>\$ 20,359,350</u>	<u>\$ 7,432,284</u>

**Capital Leases**

The College is currently the lessee of a Zamboni ice rink resurfacing vehicle under a capital lease expiring in 2011. The assets held under capital lease have been recorded at the present value of future minimum lease payments at inception of leases, and the related obligations are recorded using an interest rate of 4.22%.

The following summarizes future minimum lease payments under the lease subsequent to the year ended June 30, 2010:

Years Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 4,460	\$ 48	\$ 4,508
Total	\$ 4,460	\$ 48	\$ 4,508

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 10 - Long-Term Liabilities - Continued

Capital Leases - Continued

Summary of capital assets held under the capital leases for the years ended:

	<u>2010</u>	<u>2009</u>
Equipment	\$ 80,879	\$ 80,879
Less: accumulated depreciation	<u>(38,417)</u>	<u>(30,330)</u>
	<u>\$ 42,462</u>	<u>\$ 50,549</u>

Bonds Payable

Over the past several years the College, in association with the Massachusetts State College Building Authority (MSCBA) and the Massachusetts Development Finance Agency (MDFA) have entered into financing and construction agreements for various campus projects. The projects are as follows:

O'Keefe Athletic Complex

During fiscal year 2005, the College initiated a construction project with MSCBA to upgrade the College's athletic field at the O'Keefe Athletic Complex. The source of financing for the project is based on the issuance of Project Revenue Bonds issued by MSCBA on behalf of the College (Series 205A via First Albany Capital, Public Finance). The College has an agreement with MSCBA to re-pay this debt in semi-annual installments, starting May 1, 2005 and ending May 1, 2025, at an annual variable coupon rate averaging approximately 4.25%. A debt service reserve for FY-2010 and FY-2009 has been established in the amount of \$247,744.

Central Campus Athletic Field and Tennis Court

During FY-2006 the MSCBA issued Project 2006A bonds to support a project for the construction of a multi-purpose athletic field on the Central Campus of the College. The College has an agreement with MSCBA to re-pay this debt in semi-annual installments, starting May 1, 2006 and ending May 1, 2026, at an annual variable coupon rate averaging approximately 4.26%. A debt service reserve for FY-2010 and FY-2009 has been established in the amount of \$245,737.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 10 - Long-Term Liabilities - Continued

Bonds Payable - Continued

Solar Panels on Residence Hall (Atlantic Hall)

During 2007, a bond was issued on behalf of the College by the Massachusetts Development Corporation for the purpose of installing solar panels on the Central Campus residence hall. During fiscal year 2009, the Massachusetts Development Finance Agency (MDFA) issued Clean Renewable Energy Bonds totaling \$214,500 on behalf of the College, the proceeds of which were used to purchase and install solar panels on certain buildings on campus. Through its agreement with MDFA, the College has consented to re-pay this interest free debt with annual principal only installments of \$14,300, starting December 31, 2007. The project was completed Fall 2009.

Maturities of the bond payable subsequent to June 30, 2010 are as follows:

<u>Year Ending June 30.:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 289,654	\$ 257,200	\$ 546,854
2012	299,654	247,275	546,929
2013	309,654	235,625	545,279
2014	324,654	224,775	549,429
2015	334,654	210,775	545,429
2016-2020	1,893,270	841,588	2,734,858
2021-2025	2,271,070	403,213	2,674,283
2026	<u>286,223</u>	<u>13,250</u>	<u>299,473</u>
	\$ <u>6,008,833</u>	\$ <u>2,433,701</u>	\$ <u>8,442,534</u>

Component Entities

Capital Debt for the Assistance Corporation at June 30, 2010, consists of:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Term Loan	\$ <u>1,214,370</u>	\$ <u>-</u>	\$ <u>35,420</u>	\$ <u>1,178,950</u>	\$ <u>38,920</u>

**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 10 - **Long-Term Liabilities - Continued**

*Component Entities - Continued*

Under the terms of this loan, the Assistance Corporation initially borrowed \$900,000 and an additional \$440,000 in July 2007 to finance the expansion of available rental space. Payments of \$9,280, including principal and interest at 6.25%, are due monthly. A final payment of \$1,017,346 is due in April 2014. The loan is secured by a mortgage on all real estate owned by the Assistance Corporation.

The annual debt service requirements for the debt are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 38,920	\$ 72,441
2012	41,424	69,938
2013	44,088	67,273
2014	<u>1,054,518</u>	<u>53,902</u>
Total	<u>\$ 1,178,950</u>	<u>\$ 263,554</u>

Note 11 - **Rental Income**

All of the buildings owned by the Assistance Corporation are held for renting and are typically rented under long-term operating leases. Minimum future rentals under the non-cancellable operating leases subsequent to June 30, 2010 are as follows:

<u>Years Ending June 30,</u>	<u>Amount</u>
2011	\$ 350,735
2012	216,940
2013	180,619
2014	<u>75,817</u>
Total	<u>\$ 824,111</u>

**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 12 - Operating Leases

The College leases certain vehicles and equipment under operating leases, expiring in 2015. Future minimum payments related to these leases is as follows:

2011	\$ 505,609
2012	264,803
2013	24,422
2014	13,312
2015	<u>3,444</u>
Total	\$ <u>811,590</u>

Note 13 - Restricted Net Assets

The College is the recipient of funds that are subject to various external constraints upon their use, either as to purpose or time. These funds are comprised of the following at June 30:

	<u>2010</u>	<u>2009</u>
Restricted - nonexpendable:		
Scholarships and fellowships	\$ <u>438,682</u>	\$ <u>418,986</u>
Restricted - expendable:		
Scholarships and fellowships	\$ (684,187)	\$ (527,106)
Research	523,500	377,035
Loans	474,841	461,518
Capital projects	5,645	5,645
Other	<u>2,377,735</u>	<u>1,625,422</u>
	<u>\$ 2,697,534</u>	<u>\$ 1,942,514</u>

In 2010, there were also funds booked in various asset categories (net of liabilities) set aside to fund future capital projects totalling \$101,807. In 2009, the College incurred \$73,369 of temporarily available funds for planned capital projects.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 13 - **Restricted Net Assets - Continued**

The Foundation's restricted - nonexpendable and expendable net assets consist of investments to be utilized for various scholarships and program support.

Note 14 - **Cash Flow Information**

Cash and equivalents are comprised of the following at June 30:

	<u>2010</u>	<u>2009</u>
Cash and equivalents	\$ 12,871,818	\$ 12,593,105
Restricted cash and equivalents	8,182,773	6,440,465
Deposits held by State Treasurer	1,651,181	2,900,519
Cash held by State Treasurer	1,443,482	691,241
Deposits held by MSCBA	17,966	22,447
Deposits held by MFDA	-	<u>217,427</u>
Total	\$ <u>24,167,220</u>	\$ <u>22,865,204</u>

The following summarizes non-cash transactions for the years ended June 30:

	<u>2010</u>	<u>2009</u>
Fringe benefits provided by the State	\$ <u>7,652,095</u>	\$ <u>8,995,942</u>
Purchase of capital assets through DCAM	\$ <u>1,425,319</u>	\$ <u>4,516,519</u>

Note 15 - **Commitments and Contingencies**

The College is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, and natural disasters for which the Commonwealth is self-insured.

Various lawsuits are pending or threatened against the College which arise in the ordinary course of operations. In the opinion of management, no litigation is now pending, or threatened which would materially affect the College's financial position.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 15 - **Commitments and Contingencies - Continued**

The College receives significant financial assistance from Federal and state agencies in the form of grants. Expenditures of funds under these programs require compliance with the grant agreements and are subject to audit. Any disallowed expenditure resulting from such audits become a liability of the College. In the opinion of management, such adjustments, if any, are not expected to materially affect the financial condition of the College.

The College participates in the Massachusetts College Savings Prepaid Tuition Program (the "Program"). This Program allows individuals to pay in advance for the future tuition at the cost of tuition at the time of election to participate, increased by changes in the Consumer Price Index plus 2%. The College is obligated to accept as payment of tuition the amount determined by this Program without regard to standard tuition rate in effect at the time of the individual's enrollment at the College. The effect of the program cannot be determined as it is contingent on future tuition increases and the Program participants who attend the College.

The U.S. Environmental Protection Agency (EPA) notified the College in August 1998 that it is a potential responsible party with respect to environmental impacts resulting from contaminated soil upon the removal of underground oil tanks in 1991. The EPA has not closed out their investigation. During fiscal years 2010 and 2009, the College paid no remediation costs and received no communication from Federal or state agencies. In the opinion of management, such adjustments, if any, are not expected to materially affect the financial condition of the College.



**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 16 - **Operating Expenses**

The College's operating expenses, on a natural classification basis, are comprised of the following at June 30:

	<u>2010</u>	<u>2009</u>
Compensation and benefits	\$ 80,999,878	\$ 82,894,343
Supplies and services	23,859,730	23,880,372
Utilities	3,540,995	3,709,522
Depreciation and amortization	3,661,176	3,488,782
Scholarships and fellowships	<u>5,734,451</u>	<u>4,646,651</u>
	<u>\$ 117,796,230</u>	<u>\$ 118,619,670</u>

Note 17 - **Retirement Plan**

The College participates in the Commonwealth's Fringe Benefit programs, including active employee and post-employment health insurance, unemployment, pension, and worker's compensation benefits. Health insurance and pension costs (described in the subsequent paragraph) for active employees and retirees are paid through a fringe benefit rate charged to the College by the Commonwealth and currently the liability is borne by the Commonwealth, as are any effects on net assets and the results of current year operations, due to the adoption of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*.

The Commonwealth of Massachusetts is statutorily responsible for the pension benefit of the College employees who participate in the Massachusetts State Employees' Retirement System (the "Retirement System"). The Retirement System, a single employer defined benefit public employee retirement system, is administered by the Commonwealth. The retirement portion of employees paid through State Appropriation accounts are met by the Commonwealth. Such 'pension expense' amounted to \$2,046,699 and \$2,788,857 for the years ended June 30, 2010 and 2009, respectively.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 17 - Retirement Plan - Continued

The College also makes direct contributions on behalf of the employees at the same fringe benefit charge assessed by the Commonwealth. Retirement Benefits paid directly to the Commonwealth by the College on behalf of employees amounted to \$1,450,283 and \$1,127,527 for the years ended June 30, 2010 and 2009. Employees contribute a percentage of their regular compensation to fund the annuity portion of the Retirement System. The overall 'fringe benefit charge' increased from 25.81% in 2009 to 27.8% in 2010. The retirement portion of the 'fringe rate' decreased from 7.3% in 2009 to 6.16% in 2010.

In addition to providing pension benefits, under Chapter 32A of the Massachusetts General Laws, the Commonwealth is required to provide certain health care and life insurance benefits for retired employees of the Commonwealth, housing authorities, redevelopment authorities, and certain other governmental agencies. Substantially all of the Commonwealth's employees may become eligible for these benefits if they reach retirement age while working for the Commonwealth. Eligible retirees are required to contribute a specified percentage of the health care benefit costs which is comparable to contributions required from employees. The Commonwealth is reimbursed for the cost of benefits to retirees of the eligible authorities and non-state agencies.

The Commonwealth's Group Insurance Commission (GIC) was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth's employees and retirees, and their dependents and survivors. The GIC also covers housing and redevelopment authorities' personnel, certain authorities and other offline agencies, retired municipal teachers from certain cities and towns and a small amount of municipalities as an agent multiple employer program, accounted for as an agency fund activity of the Commonwealth, not the College.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 17 - **Retirement Plan - Continued**

The GIC administers a plan included within the State Retirement Benefits Trust Fund, an irrevocable trust. Any assets accumulated in excess of liabilities to pay premiums or benefits or administrative expenses are returned to the Commonwealth's General Fund. The GIC's administrative costs are financed through Commonwealth appropriations and employee investment returns. The Legislature determines employees' and retirees' contribution ratios.

The GIC is a quasi-independent state agency governed by an eleven member body (the "Commission") appointed by the Governor. The GIC is located administratively within the Executive Office of Administration and Finance, and is responsible for providing health insurance and other benefits to the Commonwealth's employees and retirees and their survivors and dependents. During the fiscal year ended June 30, 2008, the GIC provided health insurance for its members through indemnity, PPO, and HMO plans. The GIC also administered carve-outs for pharmacy, mental health, and substance abuse benefits for certain of its health plans. In addition to health insurance, the GIC sponsors life insurance, long-term disability insurance (for active employees only), dental and vision coverage (for employees not covered by collective bargaining), retiree discount vision and dental plans, and a pre-tax health care spending account and dependent care assistance program (for active employees only).

As of June 30, 2010, the College had paid or accrued for all amounts charged to it through the Commonwealth's fringe benefit recovery program.

Note 18 - **Massachusetts Management Accounting and Reporting System**

Section 15C of Chapter 15A of the Massachusetts General Laws requires Commonwealth Colleges and Universities to report activity of campus based funds to the Comptroller of the Commonwealth on the Commonwealth's Statewide Accounting System, Massachusetts Management Accounting and Reporting System, (MMARS) using the statutory basis of accounting. The statutory basis of accounting is a modified accrual basis of accounting and differs from the information included in these financial statements. The amounts reported on MMARS meet the guidelines of the Comptroller's *Guide for Higher Education Audited Financial Statements*.

**SALEM STATE COLLEGE**  
 (an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

**Note 18 - Massachusetts Management Accounting and Reporting System - Continued**

The College's State appropriations are composed of the following at June 30, 2010:

	<u>2010</u>	<u>2009</u>
Direct unrestricted appropriations	\$ 30,835,677	\$ 38,914,785
Add:		
Fringe benefits for benefited employees on the state payroll	7,652,095	8,995,942
Less:		
Day school tuition remitted to the state and included in tuition and fee revenue	<u>(872,674)</u>	<u>(1,323,459)</u>
Total unrestricted appropriations	\$ <u>37,615,098</u>	\$ <u>46,587,268</u>

A reconciliation between the College and MMARS Fund 901 activity as of June 30, 2010 is as follows:

Revenue per MMARS	\$ 81,622,910
Revenue per College	<u>81,622,910</u>
Difference	\$ <u>          -</u>

During the year ending June 30, 2010, the College received Federal American Recovery and Reinvestment Act (ARRA) funds through the Commonwealth of Massachusetts Department of Higher Education allocated over a two year period for 'Educational Stabilization'. These funds are expended, managed and reported on MMARS. At June 30, the College had expended \$3,882,242 towards operations and various infrastructure projects of its total allocation of \$11,375,798. Revenue associated with this award appears in the Statement of Revenue and Expenses and Changes in Net Assets as a discrete item listed as a Federal Award.

During the year ending June 30, 2010, the College received the National Science Foundation (NSF) grant. Per the NSF, funding originates from the American Recovery and Reinvestment Act (ARRA) funds. While these funds are expended, managed and reported on MMARS, they are sub-granted to another educational institution. At June 30, the College had sub-granted and recorded expenditures of \$52,154 of its total 2 year award of \$299,733. Activity for the grant is included in the statements of the College with Federal grant activity.

**SALEM STATE COLLEGE**  
**(an agency of the Commonwealth of Massachusetts)**

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 19 - **Pass Through Student Federal Loans**

The College's student loan program provides Subsidized and Unsubsidized Stafford Loans through the Federal Family Education Loan Program, which is funded by private commercial lenders. During the years ended June 30, 2010 and 2009, the College distributed approximately \$33,568,000 and \$27,025,000, respectively, through this loan program. These distributions and related funding sources are not included as revenues and expenses or as cash receipts and cash disbursements in the accompanying financial statements.

Note 20 - **Massachusetts State College Building Authority (Unaudited)**

The Massachusetts State College Building Authority (MSCBA) was created pursuant to Chapter 703 of the Act of 1963 of the Commonwealth as a public instrumentality for the general purpose of providing residence halls for use by students of the state colleges of the Commonwealth. The residence halls are leased from the MSCBA for various periods, with terms allowing 10 year periods.

The College is charged a semi-annual revenue assessment that is based on a certified occupancy report, the current rent schedule, and the design capacity for each of the residence halls. This revenue assessment is used by MSCBA to pay principal and interest due on its long-term debt obligations. These obligations may include the costs of periodic renovations and improvements to the residence halls. The Commonwealth guarantees these obligations. The Revenue Assessments for the residence halls for the years ended June 30, 2010 and 2009 were \$4,874,023 and \$4,434,881 respectively, and are included in the Residential Life auxiliary enterprise amounts in the accompanying statements of revenues, expenses and changes in net assets. All facilities and obligations of the MSCBA are included in the financial statements of the MSCBA.

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Notes to the Financial Statements - Continued**

**June 30, 2010 and 2009**

Note 21 - Subsequent Events

University Status

On July 28, 2010, the Governor signed House Bill 4864-10, renaming Salem State College, Salem State University and creating a State University System for the nine current Massachusetts State Colleges. The name change does not create any new programs or degrees and will not require any additional State funding because it does not change the College's mission as a teaching university.

New Residence Hall

In July, 2010, the College received a certificate of occupancy to open a new residence hall on our Central Campus. The new residence hall called Marsh Hall will include 525 beds, a new dining facility, convenience store, conference rooms and many other amenities. Upon occupancy, this will raise the on campus student population to 2,091.

Initial Development of Weir Property

On August 26, 2010 the Salem State Assistance Corporation along with efforts of Mass HEFA issued bonds in the amount of \$4.7 million to purchase the property formerly known as the "Weir Property" from North Shore Realty Development, LLC. Subsequent to the financing, the College has agreed to a long term lease of the property from the Assistance Corp. During 2010, initial leasehold improvements to the property were undertaken including new practice facilities for the Music Department. Construction is well under way for future development which will include among other things the relocation of Information Technology from the Central Campus classroom building (i.e. Building One) to this property.

## **SUPPLEMENTAL SCHEDULES**

**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Schedules of Net Assets**  
**Dormitory Trust Fund Report (Unaudited)**  
**June 30,**

	<u>2010</u>	<u>2009</u>
<u>Assets</u>		
<b>Assets:</b>		
Cash and equivalents	\$ 2,458,199	\$ 1,551,447
Accounts receivable, net	11,955	3,259
Other receivables, net	<u>6,152</u>	<u>8,669</u>
<b>Total Assets</b>	<b><u>\$ 2,476,306</u></b>	<b><u>\$ 1,563,375</u></b>
<u>Liabilities and Net Assets</u>		
<b>Liabilities:</b>		
Accounts payable	\$ 48,472	\$ 96,350
Accrued payroll and fringe benefits	72,731	73,601
Deferred revenue	-	3,983
Dormitory deposits	383,949	380,330
Accrued compensated absences	<u>167,666</u>	<u>218,812</u>
<b>Total liabilities</b>	<b>672,818</b>	<b>773,076</b>
<b>Net Assets</b>	<b><u>1,803,488</u></b>	<b><u>790,299</u></b>
<b>Total Liabilities and Net Assets</b>	<b><u>\$ 2,476,306</u></b>	<b><u>\$ 1,563,375</u></b>



**SALEM STATE COLLEGE**  
(an agency of the Commonwealth of Massachusetts)

**Schedules of Revenues, Expenses, and Changes in Net Assets -  
Dormitory Trust Fund Report (Unaudited)**

**For the Years Ended June 30,**

	<u>2010</u>	<u>2009</u>
<b>Revenues:</b>		
Student fees	\$ 8,639,475	\$ 7,904,760
Commissions	30,420	46,772
Rentals	323,515	322,163
Interest	15,000	15,000
Other	<u>7,606</u>	<u>7,806</u>
<b>Total Revenues</b>	<u>9,016,016</u>	<u>8,296,501</u>
<b><u>Expenses</u></b>		
Regular Employee Compensation	1,029,171	1,202,250
Regular Employee Related Expenses	1,241	1,630
Special Employee Compensation	318,452	331,998
Pension and Insurance Related	307,745	316,382
Administrative (including bad debt recovery)	80,222	(334,630)
Facility Operational	152,350	130,994
Energy and Space Rental	922,012	921,847
Operational Services	16,835	16,546
Equipment Purchase	18,327	15,105
Equipment Maintenance	497,235	512,723
Scholarships and fellowships	413,913	356,317
Loans and Special Payments	4,835,302	4,279,717
Information Technology	<u>21,397</u>	<u>18,304</u>
<b>Total Expenses</b>	<u>8,614,202</u>	<u>7,769,183</u>
Excess of Revenues over Expenses	401,814	527,318
Net Transfers	<u>280,275</u>	<u>331,700</u>
<b>Total Increase in Net Assets</b>	<u>682,089</u>	<u>859,018</u>
Net Assets, Beginning of Year	<u>790,299</u>	<u>(68,719)</u>
Net Assets, End of Year	<u>\$ 1,472,388</u>	<u>\$ 790,299</u>



**Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

To the Board of Trustees of  
Salem State College  
Salem, MA

We have audited the financial statements of Salem State College as of and for the year ended June 30, 2010, and have issued our report thereon dated October 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Trustees and management of Salem State College, the Commonwealth of Massachusetts and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*D'Annunzio & Drew, P.C.*  
Certified Public Accountants

October 12, 2010

## OPTION E 1: PART A. INVENTORY OF EDUCATIONAL EFFECTIVENESS INDICATORS

CATEGORY	(1) Have formal learning outcomes been developed ?	(2) Where are these learning outcomes published? (please specify) Include URLs where appropriate.	(3) Other than GPA, what data/evidence is used to determine that graduates have achieved the stated outcomes for the degree? (e.g., capstone course, portfolio review, licensure examination)	(4) Who interprets the evidence? What is the process? (e.g. annually by the curriculum committee)	(5) What changes have been made as a result of using the data/evidence?	(6) Date of most recent program review (for general education and each degree program)
At the institutional level:	<b>No</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2001</b>
For general education if an undergraduate institution:	No	Under Review by Core Advisory Task Force and University-wide assessment committee.	Under Review by Core Advisory Task Force and University-wide assessment committee.	Under Review by Core Advisory Task Force and University-wide assessment committee.	Under Review by Core Advisory Task Force and University-wide assessment committee.	Current /Ongoing
List each degree program: 1. Art + Design-BA in Art	Yes	<a href="http://nasad.arts-credit.org/site/docs/StandardsReviews/NASAD_Comaccredprehensive-2May06.pdf">http://nasad.arts-credit.org/site/docs/StandardsReviews/NASAD_Comaccredprehensive-2May06.pdf</a> <a href="http://accredit.org/site/docs/AssessmentDocuments/Assessment-UG_NASAD_1991-Reprint2009.pdf">http://accredit.org/site/docs/AssessmentDocuments/Assessment-UG_NASAD_1991-Reprint2009.pdf</a> <a href="http://nasad.arts-credit.org/site/docs/AssessmentOnOwnTerms/NASADAssessmentOnOurOwn">http://nasad.arts-credit.org/site/docs/AssessmentOnOwnTerms/NASADAssessmentOnOurOwn</a>	NASAD standards Portfolio admission review Capstone courses For Art Education/MTEL Student awards competitions Juried honors in art programs Juried exhibits of student work Scholarship competitions Professional reviews by outside practitioners Professional visiting faculty Alumni tracking	Faculty of Art + Design Professional reviews by visiting faculty and professional practitioners	Program level: none Course level: new upper level courses, specifically capstone courses in Printmaking and Interactive Multimedia	2006

		<p>Terms.pdf  <a href="http://nasad.arts-accredit.org/site/docs/CAAA-Outcomes Assessment/CAAA-OutcomesAssessment-rev2007Aug.pdf">http://nasad.arts-accredit.org/site/docs/CAAA-Outcomes Assessment/CAAA-OutcomesAssessment-rev2007Aug.pdf</a>  <a href="http://aqresources.arts-accredit.org/index.jsp?page-AchievementAndQuality">http://aqresources.arts-accredit.org/index.jsp?page-AchievementAndQuality</a>  <a href="http://www.naea-reston.org/research/NAEA_Natl_Visual_Standards1.pdf">http://www.naea-reston.org/research/NAEA_Natl_Visual_Standards1.pdf</a>  <a href="http://www.doe.mass.edu/frameworks/current.html">http://www.doe.mass.edu/frameworks/current.html</a></p>				
2. Art + Design MAT in Art	Yes	<p>National Standards for Art Education  <a href="http://www.naea-reston.org/research/NAEA_Natl_Visual_Standards.1.pdf">http://www.naea-reston.org/research/NAEA_Natl_Visual_Standards.1.pdf</a>  <a href="http://www.doe.mass.edu/frameworks/current.html">http://www.doe.mass.edu/frameworks/current.html</a></p>	<p>MTEL art content exam  Rubrics from NAEA and DOE  Professional Portfolio</p>	<p>Faculty supervisor of Student Teaching  Associate Dean of Education  Art Education Thesis  Faculty  Capstone thesis exhibit</p>	<p>No change</p>	<p>2006</p>
3. Biology-BA	Yes			<p>Department Assessment Coordinator  Biology Faculty in annual retreat</p>	<p>Career Development Lab created in response to student surveys  Detailed skills assessment assignment added to capstone course (BIO 415N)</p> <p>Introductory and upper division courses added  on-line quizzes to</p>	<p>2006</p>

					encourage students to review class notes Bio 212 Cell Biology added information to lab manual on how to read a scientific paper BIO 301 Conservation Biology	
4. Biology-BS	Yes	A	Data collected from embedded assignments in specific courses pre/post tests in courses Student reflection assignments Alumni Surveys Nuclear Med Tech-National certification exam requires students to explain on graph or table in detail; added group work; added more peer evaluation Bio 323 Fish Biology additional field trip to Aquarium to observe greater variety of marine life BIO 402 Genetics added work on writing: exam on academic integrity, assignments on difference between primary and secondary sources, increased peer evaluation Bio 411 Immunology added more case studies	Department Assessment Coordinator Biology Faculty in annual retreat	Career Development Lab created in response to student surveys Detailed skills assessment assignment added to capstone course (BIO 415N)  Introductory and upper division courses added on-line quizzes to encourage students to review class notes Bio 212 Cell Biology added information to lab manual on how to read a scientific paper BIO 301 Conservation Biology	2006
5. Biology-MAT	Yes	NSTA Standards for Science Teacher Preparation : <a href="http://www.nsta.org/pd/ncate/">http://www.nsta.org/pd/ncate/</a> and Science Education (NSTA) SPA Resources & links Standards	Licensure exam (Massachusetts Test for Educational Licensure Subject Tests for Biology, Chemistry, or Earth Science) Rubric ratings for 8 standards-	Program Coordinator Associate Dean of Education	none	2006

		(download the <a href="#">2004 edition</a> and <a href="http://www.ncate.org/institutions/programstandards.asp?ch=52">http://www.ncate.org/institutions/programstandards.asp?ch=52</a> )	based assessments completed during course work and the practicum			
6. Business Administration-BSBA	Yes	<a href="http://www.salemstate.edu/academics/schools/2126.php">http://www.salemstate.edu/academics/schools/2126.php</a>	Capstone course Portfolio review, licensure exam ETS Major Field Test for Business	All Business Faculty in annual retreat	Marketing courses reviewed and revised, new common syllabus for introductory Marketing course required of all BSBA candidates	Bertolon School of Business in in pre-accreditation for AACSB –annual reports to AACSB
7. Business Administration-MBA	Yes	<a href="http://www.salemstate.edu/academics/schools/2126.php">http://www.salemstate.edu/academics/schools/2126.php</a>	Capstone course: BUS 870 Business Policy and Strategy Major Field test	All Business Faculty in annual retreat Individual Programs Graduate Programs Committee	None	Bertolon School of Business in in pre-accreditation for AACSB –annual reports to AACSB
8. Chemistry B.A.	Yes	<a href="http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf">http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf</a>	Capstone Course ETS Major Field Test in Chemistry	Capstone—instructor Major Field Test—all chemistry faculty	Change in grading capstone New grading policy requiring “C” or better in all Chemistry & Physics courses	2007
9. Chemistry- B.S.	Yes	<a href="http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf">http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf</a>	Capstone Course ETS Major field test in Chemistry	Capstone—instructor, results shared with department faculty ETS—all department faculty review data	Change in grading capstone New grading policy requiring “C” or better in all Chemistry & Physics courses	2007

10. Bio-Chemistry—B.S.	Yes	<a href="http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf">http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf</a>	Capstone Course ETS Major field test in Chemistry	Capstone—instructor, results shared with department faculty ETS—all department faculty review data	Change in grading capstone New grading policy requiring “C” or better in all Chemistry & Physics courses	2007
11. Chemistry-ACS B.S.	Yes	<a href="http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf">http://www.salemstate.edu/content_images/academic_affairs/Chem_ProgramsGoals.pdf</a>	Capstone Course ETS Major field test in Chemistry ACS approval	Capstone—instructor, results shared with department faculty ETS—all department faculty review data	Change in grading capstone New grading policy requiring “C” or better in all Chemistry & Physics courses	2007 ACS 2003 (next review 2010)
12. Chemistry—MAT	Yes	NSTA Standards for Science Teacher Preparation : <a href="http://www.nsta.org/pd/ncate/">http://www.nsta.org/pd/ncate/</a> and Science Education (NSTA) SPA Resources & links Standards (download the <a href="#">2004 edition</a> and <a href="http://www.ncate.org/institutions/programstandards.asp?ch=52">http://www.ncate.org/institutions/programstandards.asp?ch=52</a> )		Program Coordinator Associate Dean of Education	None	2006
13. Communications—B.S.	Yes, under review	Not published. Discussion available on wiggio.com	Capstone Course Portfolio review day Alumni Surveys	Communications faculty using departmental rubrics External professionals reviewing portfolios	Under review Course descriptions updated	2005
14. Computer Science—B.S.	Yes	<a href="http://cs.salemstate.edu">http://cs.salemstate.edu</a> <a href="http://www.salemstate.edu/academic">http://www.salemstate.edu/academic</a>	All courses subject to learning outcomes rubric	Computer Science faculty	Changes made in all majors courses	2009
15. Computer Science/ITC	Yes	<a href="http://cs.salemstate.edu">http://cs.salemstate.edu</a> <a href="http://www.salemstate.edu/academic">http://www.salemstate.edu/academic</a>	All courses subject to learning outcomes rubric	Computer Science faculty ITC faculty	None	2009
16. Criminal Justice—B.S.	Yes	<a href="http://www.acjs.org/pubs/167_66_7_12021.cfm">http://www.acjs.org/pubs/167_66_7_12021.cfm</a> <a href="http://www.acjs.org/pubs/167_66_7_12024.cfm">http://www.acjs.org/pubs/167_66_7_12024.cfm</a>	Capstone course Pilot assessment survey spring 2010	Department undergraduate curriculum committee Department Faculty as a whole	Revised Forensics concentration Added two courses	2009



17. Criminal Justice—M.S.	Yes	<a href="http://www.acjs.org/pubs/167_667_12021.cfm">http://www.acjs.org/pubs/167_667_12021.cfm</a> <a href="http://www.acjs.org/pubs/167_667_12024.cfm">http://www.acjs.org/pubs/167_667_12024.cfm</a>	Comprehensive Exams, Exit Survey Curriculum questionnaire	Department graduate curriculum committee Graduate Coordinator Department faculty as a whole	Added two courses Added prep course for comprehensive exam	2009
18. Economics—B.A.	Yes	Economics Department 2007 Program Review—located in Provost’s Office	Capstone Course—ECO 401 Economic Research Presentation at annual Undergraduate Research Symposium	The Economics faculty Chairperson Annual Department review	Changed textbook Created a weekly tutoring session for Economics Required all majors to present a research paper to all economics faculty	2007
19. Economics—B.S	Yes	Economics Department 2007 Program Review—located in Provost’s Office	Capstone Course—ECO 401 Economic Research Presentation at annual Undergraduate Research Symposium	The Economics faculty Chairperson Annual Department review	Changed textbook Created a weekly tutoring session for Economics Required all majors to present a research paper to all economics faculty	2007
20. Education/Early Childhood--BS	Yes	<a href="http://www.naeyc.org/ncate/standards">http://www.naeyc.org/ncate/standards</a>	State licensure exams (Communications and Literacy Skills, Early Childhood Content, and Foundations of Reading) Rubric ratings for eight standards-based assessments completed during course work and the practicum. MTEL Eight standardized assessment prior to student teaching	Program Coordinator Associate Dean of Education	Changes to gateway course: EDU 105 (limit size, closer monitoring of success in the course) Simplified format for data collected for Sheltered Observation	2006
21. Education/Elementary Education--BS	Yes	<a href="http://www.acei.org/prepel.htm">http://www.acei.org/prepel.htm</a>	Licensure exam (MTEL general curriculum and reading foundations tests) Rubric ratings for 7 standards-	Program Coordinator Associate Dean of Education	Methods block taken prior to student teaching now broken into four courses: Math, Science, Social Studies,	2006

			based assessments completed during course work and the practicum (see attached table for specific assessments)		and Language Arts. Currently working on benchmarks	
22. Education/Adolescent—BS	Yes	<p><b>Middle School:</b> Students wishing to teach middle school (grades 5-8) currently complete the B.S. degree with a <b><i>major in Education</i></b> along with a <b><i>second major in the desired subject area</i></b>. Program options for middle school subject matter teachers are:  <u>Middle School Subject Matter</u>          -Humanities          -Mathematics</p> <p>Published Outcomes:</p> <p><u>Humanities:</u> National Council for the Social Studies (NCSS) and National Council of Teachers of English (NCTE)  <a href="http://downloads.ncss.org/ncate/NCSS_NCATE_STDS-04rev.pdf">http://downloads.ncss.org/ncate/NCSS_NCATE_STDS-04rev.pdf</a>          and  <a href="http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf">http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf</a></p> <p><u>Math/Science:</u> National Council of Teachers of Mathematics (NCTM) and National Science Teachers Association (NSTA)</p>	<p>Licensure exams (Communication, Literacy, and Subject Area tests)          Rubric ratings for standards-based assessments completed during course work and the practicum          Eight Standardized assessments prior to Student Teaching</p>	Program Coordinator Associate Dean of Education	None at this time	2008

		<a href="http://standards.nctm.org/docume nt/chapter7/index.htm">http://standards.nctm.org/docume nt/chapter7/index.htm</a> and <a href="http://www.nsta.org/pd/ncate/">http://www.nsta.org/pd/ncate/</a>				
23. Education SecondaryLicense— Minor in Education/Major in SOAS field	Yes	<p><b>Secondary Education:</b> Students planning to teach at the high school level (grades 8-12) complete a <i>major in the School of Arts and Sciences</i> in the field of knowledge for which the teaching license is sought, along with a <b><i>minor in Secondary Education</i></b>, which is housed within the Adolescent Education Leadership Department. The minor is offered for the following subject areas:</p> <p><b>Subject Area</b></p> <ul style="list-style-type: none"> <li>-Biology</li> <li>-Chemistry</li> <li>-English</li> <li>-Earth Science (GLS Dept.)</li> <li>-History</li> <li>-Mathematics</li> <li>-Theatre Arts</li> </ul> <p><b>Special Concentrations within SOAS Majors:</b> Some SOAS departments offer educator licensure programs within their own major, but the education component is housed in the AEL Department, with AEL faculty teaching various courses in the program. Those programs include:</p> <p><b>Subject (Grade) - Department</b></p>	N/A	N/A	N/A	N/A

		-Art (PK-8) - ART -Art (5-12) - ART -Health (PK-12) -SMS -Physical Education (Elem) -SMS -Physical Education (Sec) -SMS -Spanish (PK-6) -FL -Spanish (5-12) –FL  Standards listed under Major Field				
24. Education- Early Childhood Education Initial— M.Ed.	Yes	<a href="http://www.naeyc.org/ncate/standards">http://www.naeyc.org/ncate/standards</a>	Rubric ratings for eight standards-based assessments completed during course work and the practicum.	Program Coordinator Associate Dean of Education	Revised student teaching practicum: Simplified format for data collected for Sheltered Observation Protocol Revised assignment for student teachers collecting and analyzing evidence of their own students' learning.	2006
25. Education/ Early Childhood Education Professional — M.Ed.	Yes	<a href="http://www.naeyc.org/ncate/standards">http://www.naeyc.org/ncate/standards</a>	Rubric ratings for eight standards-based assessments completed during course work and the practicum.	Program Coordinator Associate Dean of Education	Program Coordinator now visits all Professional license candidate in teaching practicum EDU 962AR; EDU 962AR now includes a reflective journal.	2006
26. Education/Elementary Education Initial License—M.Ed	Yes	ACEI standards <a href="http://www.acei.org/prepel.htm">http://www.acei.org/prepel.htm</a>	Licensure exam (MTEL general curriculum and reading foundations tests) Rubric ratings for 7 standards-based assessments completed during course work and the practicum (see attached table for specific assessments) Comprehensive exam	Program Coordinator Associate Dean of Education	In response to low math scores on the general knowledge license test, included a required Mathematics methods course and a math which can be used as an elective	2006
27. Education/Elementary Education	Yes	<a href="http://www.doe.mass.edu/lawsregs/603cmr7.html?section=603CMR7.00">http://www.doe.mass.edu/lawsregs/603cmr7.html?section=603CMR7.00</a>	Master's Degree Action Research Thesis.	Faculty who teach capstone Program Coordinator	None	2006

Professional License—M.Ed		<a href="#">n=all</a>		Associate Dean of Education		
28. Education/ M.Ed. Middle School – Humanities	Yes	<p><b>Humanities:</b> National Council for the Social Studies (NCSS) and National Council of Teachers of English (NCTE)</p> <p><a href="http://downloads.ncss.org/ncate/NCSS_NCATE_STDS-04rev.pdf">http://downloads.ncss.org/ncate/NCSS_NCATE_STDS-04rev.pdf</a> and <a href="http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf">http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf</a></p>	<p>Licensure exams (Communication, Literacy, and Subject Area tests)</p> <p>Rubric ratings for standards-based assessments completed during course work and the practicum</p> <p>Eight Standardized assessments prior to Student Teaching</p>	Program Coordinator Associate Dean of Education	None at this time	2008
29. M.Ed. Middle School -- Math/Science	Yes	<p><b>Math/Science:</b> National Council of Teachers of Mathematics (NCTM) and National Science Teachers Association (NSTA)</p> <p><a href="http://standards.nctm.org/docuement/chapter7/index.htm">http://standards.nctm.org/docuement/chapter7/index.htm</a> and <a href="http://www.nsta.org/pd/ncate/">http://www.nsta.org/pd/ncate/</a></p>	<p>Licensure exams (Communication, Literacy, and Subject Area tests)</p> <p>Rubric ratings for standards-based assessments completed during course work and the practicum</p> <p>Eight Standardized assessments prior to Student Teaching</p>	Program Coordinator Associate Dean of Education	None at this time	2008
30. Education/ Adolescent MAT/ Fast track in Biology, Chemistry, Earth Science, General Science (See also Biology, Chemistry, Geography, Geological Sciences)	Yes	<p>NSTA Standards for Science Teacher Preparation :</p> <p><a href="http://www.nsta.org/pd/ncate/">http://www.nsta.org/pd/ncate/</a> and Science Education (NSTA) SPA Resources &amp; links Standards (download the <a href="#">2004 edition</a> and <a href="http://www.ncate.org/institutions/programstandards.asp?ch=52">http://www.ncate.org/institutions/programstandards.asp?ch=52</a>)</p>	<p>Licensure exam (Massachusetts Test for Educational Licensure Subject Tests for Biology, Chemistry, or Earth Science)</p> <p>Rubric ratings for 8 standards-based assessments completed during course work and the practicum</p>	Program Coordinator Associate Dean of Education	None	2006

31. Education/ Literacy, Counseling, & Learner Development MAT/ Teaching English as a Second Language (see also/ ENGLISH)	Yes	NCATE/TESOL Standards for Recognition of Initial TESOL Programs for pk-12 Education: <a href="http://www.tesol.org/s_tesol/bin.asp?CID=219&amp;DID=13040&amp;DOC=FILE.PDF">http://www.tesol.org/s_tesol/bin.asp?CID=219&amp;DID=13040&amp;DOC=FILE.PDF</a>	Licensure exam (MTEL ESL test) Rubric ratings for standards- based assessments completed during course work and the practicum (see attached table for specific assessments). Professional portfolio in which each artifact is placed specifically to address the standards, and an introduction and reflection on each artifact explains how it documents that the candidate has met the standards	Program Coordinator (alternates annually between English and Education Graduate Faculty) Associate Dean of Education	None	2006
32. Education/ Literacy, Counseling, & Learner Development— M.Ed. Reading	Yes	Standards for Reading Professionals: <a href="http://www.reading.org/download/resources/545standards2003/index.html#ex.html#hed">http://www.reading.org/download/resources/545standards2003/index.html#ex.html#hed</a> Preservice Performance Assessment (PPA) of the MA DESE	Licensure exam (Reading Specialist test) Rubric ratings for 7 standards- based assessments completed during course work and the practicum (see attached table for specific assessments) Comprehensive exam	Program Coordinator Associate Dean of Education	Preparatory courses for the MTEL	2006
33. Education/ Literacy, Counseling, & Learner Development— M.Ed. School Counseling	Yes	Massachusetts Standards for School Counselors the MASCA:  <a href="http://masca.org/images/model/appraisal_instrument.pdf">http://masca.org/images/model/appraisal_instrument.pdf</a>	Supervisor (college and site supervisor) observations which are documented in the PPA Rubric ratings for 11 standards- based assessments completed during the practicum (see attached table for specific assessments). These assessments are measured through supervision and observation sessions by field and college supervisors; student notes,	College and field practicum supervisors, Program Coordinator License Office Associate Dean of Education	None	2006

			papers and reflections; and critical feedback from other school related students, teachers, administrators and staff. Comprehensive exam (There is currently no licensure exam for school counselors)			
34. Education/ Literacy, Counseling, & Learner Development— Master of Education in Library Media Studies	Yes	The ALA/AASL Standards for Initial Programs for School Library Media Specialist: <a href="http://www.ala.org/ala/mgrp/s/divs/aasl/aasleducation/sc/hoollibrarymed/ala-aasl_slms2003.pdf">http://www.ala.org/ala/mgrp/s/divs/aasl/aasleducation/sc/hoollibrarymed/ala-aasl_slms2003.pdf</a>	Rubric ratings for 7 standards-based assessments completed during course work and the practicum (see attached table for specific assessments) Completion of Practicum (all standards are addressed in practicum)	Program Coordinator Associate Dean of Education	None	2006
35. Education/ Literacy, Counseling, & Learner Development— M.Ed. Technology in Education	Yes	NETS Standards for Technology facilitators and leaders : <a href="http://www.iste.org/Content/NavigationMenu/NETS/ForTechnologyFacilitatorsandLeaders/NCATEStandards.htm">http://www.iste.org/Content/NavigationMenu/NETS/ForTechnologyFacilitatorsandLeaders/NCATEStandards.htm</a>	Productions Presentations Documents or other artifacts from course work Reflective Journals Attestations  All above posted to e-portfolio	Program Coordinator Associate Dean of Education	None so far: However a review of demographics shows declining numbers choosing the practicum as students look to be trainers to the professional world . Proposals addressing this change will go to the Graduate Education Council in 2010/2011.	2006
36. Education/ Literacy, Counseling, & Learner Development— M.Ed Special Education-initial license	Yes	Council for Exceptional Children <a href="http://www.cec.sped.org/Content/NavigationMenu/ProfessionalDevelopment/ProfessionalStandards/">http://www.cec.sped.org/Content/NavigationMenu/ProfessionalDevelopment/ProfessionalStandards/</a>  General Special Education Teacher MA Department of Elementary	Comprehensive Examinations  An assessment rubric accompanies each assessment identified in the courses to measure student competencies.	Faculty teaching in the program Program Coordinator Supervisors Supervising Practitioners	Added course work to address lacuna; deleted courses no longer relevant to the program	2006

		<p>and Secondary Education (DESE)  <a href="http://www.doe.mass.edu/frameworks/">http://www.doe.mass.edu/frameworks/</a></p> <p>Advanced CEC standards:  <a href="http://www.cec.sped.org/AM/Template.cfm?Section=Search&amp;TEMPLATE=/CM/ContentDisplay.cfm&amp;CONTENTID=8220">http://www.cec.sped.org/AM/Template.cfm?Section=Search&amp;TEMPLATE=/CM/ContentDisplay.cfm&amp;CONTENTID=8220</a></p>	Portfolio			
37. Education/Literacy, Counseling, & Learner Development—M.Ed Special Education-Professional license	Yes	<p>Advanced CEC standards:  <a href="http://www.cec.sped.org/AM/Template.cfm?Section=Search&amp;TEMPLATE=/CM/ContentDisplay.cfm&amp;CONTENTID=8220">http://www.cec.sped.org/AM/Template.cfm?Section=Search&amp;TEMPLATE=/CM/ContentDisplay.cfm&amp;CONTENTID=8220</a></p>	<p>Students provide feedback on the program effectiveness during periodic advising and at program completion</p> <p>Rubric ratings on assessments in required coursework</p> <p>Rubric ratings on Clinical portfolio</p> <p>Clinical Experience Report</p> <p>Comprehensive exam</p>	<p>Faculty teaching in the program</p> <p>Program Coordinator</p> <p>Supervisors</p> <p>Supervising Practitioners</p>	<p>Program must be updated to the new ACS.</p> <p>A more comprehensive data management system is needed</p>	2006
38. English—B.A.	Yes	<p>English Department Program Review, Provost's Office</p> <p>Compositon: ENG 101:  <a href="http://www.salemstate.edu/~pbea/uvais/101guidelines.pdf">http://www.salemstate.edu/~pbea/uvais/101guidelines.pdf</a></p> <p>ENG 102:  <a href="http://www.salemstate.edu/~pbea/uvais/102guidelines.pdf">http://www.salemstate.edu/~pbea/uvais/102guidelines.pdf</a></p> <p>ENG 103:  <a href="http://www.salemstate.edu/~pbea">http://www.salemstate.edu/~pbea</a></p>	<p>English Major in general: undergraduate research symposium</p> <p>annual statewide honor conference</p> <p>Composition Program: Department Composition Committee conducts periodic assessments of portfolios obtained from a representative sample of students enrolled in ENG 102.</p> <p>World Literature Sequence: a pilot assessment of randomly</p>	<p>Composition Program: The Composition Committee and the Coordinator of First-Year Composition</p> <p>World Literature sequence: The Literature Sequence Coordinator</p> <p>Creative Writing: instructors, Coordinator</p> <p>Professional Writing: instructors, Coodinator</p>	<p>Major: Under extensive revision, including renumbering courses to reflect levels of skill and knowledge</p> <p>Composition: Annual workshops and training sessions for faculty</p> <p>World Literature: Added formal guidelines, Learning outcomes, additional writing assignments</p>	2009



		<p>uvais/103guidelines.pdf</p> <p>The 2005 Report:  <a href="http://www.salemstate.edu/~pbea/uvais/assessmentreport05s.pdf">http://www.salemstate.edu/~pbea/uvais/assessmentreport05s.pdf</a></p> <p>The 2006 Report:  <a href="http://www.salemstate.edu/~pbea/uvais/assessmentreport06s.pdf">http://www.salemstate.edu/~pbea/uvais/assessmentreport06s.pdf</a></p> <p>The 2007 Report:  <a href="http://www.salemstate.edu/~pbea/uvais/assessmentreport07s.pdf">http://www.salemstate.edu/~pbea/uvais/assessmentreport07s.pdf</a></p> <p>World Literature Sequence:  <a href="http://www.salemstate.edu/5902.php">http://www.salemstate.edu/5902.php</a></p> <p>Professional Writing:  <a href="http://www.salemstate.edu/~pglasser/html/pw_classes.html">http://www.salemstate.edu/~pglasser/html/pw_classes.html</a></p> <p>Handbook: “Teaching and Learning in the Professional Writing Program” PRINT</p>	<p>selected essays --Spring 2008;</p> <p>Creative Writing: Capstone experience (ENG 500 Directed Study—students must produce a creative thesis), experience in publishing national literary magazine—<i>Soundings East</i>-- Student representation Greater Boston Intercollegiate Poetry Festival and the Salem Poetry Seminar, Writing awards that students have received. Class and individual published chapbooks.</p> <p>Professional Writing: Capstone experiences (ENG 509 Portfolio Seminar) Experience in publishing (the department’s e-zine, <i>Red Skies</i>).</p>			
39. English—B.A. Secondary Education	Yes	<p><a href="http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf">http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf</a></p> <p>Assessment rubric in Learning Outcomes Folder, Provost’s Office</p>	<p>MTEL Licensure Exam Rubrics for six standards-based assessments</p> <p>Report from Assessment systems data manage</p> <p>Annual reports from Licensure Office</p>	Department Program Coordinator	<p>Coordinator suggested content changes and revised emphasis in required courses</p> <p>Methods courses now taught in technologically equipped classrooms</p>	2009

40. English—MA	Yes	English Department Program Review, Provost's Office Syllabi for Gateway courses ENG 725/726	Capstone: Thesis, Creative Writing Manuscript, Portfolio, Publication in national journals Presentation at Salem State Graduate Research Day Presentation at national and international conferences	Program Coordinator Department Graduate Committee	ENG 725 has been made a prerequisite for all graduate courses Added second gateway in theory, ENG 726 More structured admissions process including creation of an Admissions Committee. Streamling into two tracks: one on writing; one on literature. Initiatives to create a sense of community among graduate students: web presence, regular email, more social occasions A comprehensive review of the writing track is underway, expected completion 2011.	2009
41 . English--MAT	Yes	<a href="http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf">http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf</a>  Assessment rubric in Learning Outcomes Folder, Provost's Office	MTEL Licensure Exam Rubrics for six standards-based assessments Report from Assessment systems data manage Annual reports from Licensure Office	Department Program Coordinator	Changes to admission requirements  Methods courses now taught in technologically equipped classrooms	2009
42. English—MAT in Teaching English as a Second Language (See Also EDUCATION/LCLD)	Yes	NCATE/TESOL Standards for Recognition of Initial TESOL Programs for pk-12 Education: <a href="http://www.tesol.org/s_tesol/bin.asp?CID=219&amp;DID=13040&amp;DOC=FILE.PDF">http://www.tesol.org/s_tesol/bin.asp?CID=219&amp;DID=13040&amp;DOC=FILE.PDF</a>	Licensure exam (MTEL ESL test) Rubric ratings for standards-based assessments completed during course work and the practicum (see attached table for specific assessments). Professional portfolio in which each artifact is placed specifically to address the standards, and an introduction and reflection on each artifact	Program Coordinator (alternates annually between English and Education Graduate Faculty) Associate Dean of Education	None	2006

			explains how it documents that the candidate has met the standards			
43. English— MA/MAT	Yes	<a href="http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf">http://wwwdev.ncte.org/library/NCTEFiles/Groups/CEE/NCATE/ApprovedStandards_1-10.pdf</a>  Assessment rubric in Learning Outcomes Folder, Provost's Office	MTEL Licensure Exam Rubrics for six standards-based assessments Report from Assessment systems data manage Annual reports from Licensure Office	Department Program Coordinator	Changes to admission requirements  Methods courses now taught in technologically equipped classrooms	2009
44. Fire Science	Under development	<a href="http://www.salemstate.edu/academics/schools/2126.php">http://www.salemstate.edu/academics/schools/2126.php</a>	Under review	Management Department, Bertolon School of Business Program Director, Dean, School of Continuing	Under review, Learning outcomes projected for 2010/2011	Not reviewed, although extensively modified in 2009
45. Foreign Languages/Spanish-B.A.	Yes	<a href="http://www.salemstate.edu/academics/schools/1198.php">http://www.salemstate.edu/academics/schools/1198.php</a>  <a href="https://moodle.salemstate.edu/moodle/course/category.php?id=13">https://moodle.salemstate.edu/moodle/course/category.php?id=13</a> .	Capstone course Oral presentation of capstone thesis at annual Undergraduate Research Symposium  STAMP Proficiency test  Secondary Education Licensure candidates: MTEL OPI or OPIC oral proficiency interview	Annual review by all full time Foreign Language faculty convened as department curriculum /assessment committee.	Implemented a sophomore year review and evaluation by advisors. Recommendations for increased study abroad New courses in US Latino Literature (SPN 420) and Spanish Language films (SPN 405)  Required seminars in translations and advanced professional Spanish in Professional track  Added evaluation of senior thesis  Added requirement for OPI/OPIC  Added STAMP test	2004 (College program reviews for non-accredited programs suspended during self-study and preparations for academic planning.

					For MINORS; added requirement that 202-level students explore study abroad options. New advanced courses in French & Italian	
46. Foreign Languages/Spanish —MAT	Yes	<a href="http://www.salemstate.edu/academics/schools/1198.php">http://www.salemstate.edu/academics/schools/1198.php</a>  <a href="https://moodle.salemstate.edu/moodle/course/category.php?id=13">https://moodle.salemstate.edu/moodle/course/category.php?id=13</a> .	Capstone course Oral presentation of capstone thesis at annual Graduate Research Symposium, a professional conference or other academic venue MTEL OPI or OPIc oral proficiency interview at the Advanced-low level	Annual review by all full time Foreign Language faculty convened as department curriculum /assessment committee.	Added new course in advanced Spanish grammar and critical analysis  MAT theis written in Spanish	2004
47. Geography-BA	No	The Geography Department does not have or publish formal assessments.	The Geography Department uses just the GPA	Faculty assess the programs informally. However, the department has begun to assess the effectiveness of specific courses. Students in Weather & Climate have been given pre and post tests to measure their learning. If this type of test proves valuable, it will be expanded to cover other introductory level courses.	Courses and curriculums have been continually revised.	2009
48. Geography-BS	No	The Geography Department does not have or publish formal assessments.	The Geography Department uses just the GPA	Faculty assess the programs informally. However, the department has begun to assess the effectiveness of specific courses. Students in	Courses and curriculums have been continually revised.	2009

				Weather & Climate have been given pre and post tests to measure their learning. If this type of test proves valuable, it will be expanded to cover other introductory level courses.		
49. Geography/Cartography—BS	No	The Geography Department does not have or publish formal assessments.	The Geography Department uses just the GPA	Faculty assess the programs informally. However, the department has begun to assess the effectiveness of specific courses. Students in Weather & Climate have been given pre and post tests to measure their learning. If this type of test proves valuable, it will be expanded to cover other introductory level courses.	Courses and curriculums have been continually revised.	2009
50. Geography--MS-Geographical Informations Systems	No	The Geography Department does not have or publish formal assessments.	The Geography Department uses just the GPA	Faculty assess the programs informally. The student numbers are growing and the graduates are getting jobs.	Courses and curriculums have been continually revised.	2009
51. Geological Sciences-BS	Yes	<a href="http://www.salemstate.edu/content_images/academic_affairs/Geology_Skills.pdf">http://www.salemstate.edu/content_images/academic_affairs/Geology_Skills.pdf</a>  <a href="http://www.salemstate.edu/content_images/academic_affairs/AssessingTheQ-Sablock-07.pdf">http://www.salemstate.edu/content_images/academic_affairs/AssessingTheQ-Sablock-07.pdf</a>  <a href="http://gsa.confex.com/gsa/2007A">http://gsa.confex.com/gsa/2007A</a>	<p>Rising Junior assessment</p> <p>Two Capstone courses</p> <p>Acceptance of student work at professional conferences</p> <p>Success rate in acceptance to graduate programs</p>	<p>Department Assessment Coordinator</p> <p>Department Curriculum Committee</p>	<p>Developed consistent objectives in core Geology laboratory sequence</p> <p>Shared core for all Geology concentrations</p> <p>Instituted second readers for senior thesis</p> <p>Rubrics for rising junior and</p>	2006

		<a href="#">M/finalprogram/abstract_129423.htm</a>	ABSOG (National Association of State Boards of Geology)		senior capstone assessments  Developed writing initiatives across the geology curriculum	
52. Geology—MAT in Middle School General Science	Yes	NSTA Standards for Science Teacher Preparation : <a href="http://www.nsta.org/pd/ncate/">http://www.nsta.org/pd/ncate/</a> and Science Education (NSTA) SPA Resources & links Standards (download the <a href="#">2004 edition</a> and <a href="http://www.ncate.org/institutions/programstandards.asp?ch=52">http://www.ncate.org/institutions/programstandards.asp?ch=52</a> )	Licensure exam (Massachusetts Test for Educational Licensure Subject Tests for Biology, Chemistry, or Earth Science) Rubric ratings for 8 standards-based assessments completed during course work and the practicum	Program Coordinator Associate Dean of Education	Non	2006
53. History—BA	Yes	<a href="http://www.salemstate.edu/academics/schools/1215.php">http://www.salemstate.edu/academics/schools/1215.php</a>  <a href="http://www.salemstate.edu/ACA_soas/HIS_World_History_Assessment.pdf">http://www.salemstate.edu/ACA_soas/HIS_World_History_Assessment.pdf</a>	Common Gateway course: HST 200 Common Capstone Course HST 505	Faculty cohort teaching HST 200 and HST 505  Individual instructors	Assessing published learning outcomes  Adopted a new strategic plan 2010  Faculty cohort working to align course goals and objectives with published learning outcomes  Request for assessment of BA	2009
54. History—MA	No [Rationale and outcomes for gateway HST 700 and capstone HST 963]	Specific learning outcomes are currently not published. However the MA Portfolio rubric is published on the department Web page within the recently revised Graduate Handbook: <a href="http://www.salemstate.edu/ACA_soas/HIS_Graduate_Handbook_2009-10.pdf">http://www.salemstate.edu/ACA_soas/HIS_Graduate_Handbook_2009-10.pdf</a>	capstone course, HST 993: Research Seminar MA Thesis, MA Portfolio	Graduate Coordinator Graduate Committee	Created capstone course	2008

55. History—MAT	Yes	<a href="http://downloads.ncss.org/ncate/NCSS_NCATE_STDS-04rev.pdf">http://downloads.ncss.org/ncate/NCSS_NCATE_STDS-04rev.pdf</a>	Licensure exams (Communication, Literacy, and History Subject Area tests) Rubric ratings for 7 standards-based assessments completed during course work and the practicum	Program Coordinator Associate Dean of Education	None so far	2008
56. Interdisciplinary Studies/Health Professions--BLS	Yes	Interdisciplinary Studies department office	Capstone course IDS 375 –or IDS 500	Interdisciplinary Studies faculty collaborating with Continuing Studies and Registrar	None	None
57. Interdisciplinary Studies/ Applied Ethics BLS	Yes	Not currently published/ will be added to Department of Philosophy website <a href="http://www.salemstate.edu/academics/schools/2890.php">http://www.salemstate.edu/academics/schools/2890.php</a>	Annual survey of concentrators by Philosophy department Evaluation of senior essays	Philosophy faculty	Planned development of rubric for evaluating essays	2006 (Philosophy department )
58. Interdisciplinary Studies/ Philosophy of Art	Yes	Not currently published/ will be added to Department of Philosophy website <a href="http://www.salemstate.edu/academics/schools/2890.php">http://www.salemstate.edu/academics/schools/2890.php</a>	Annual survey of concentrators by Philosophy department Evaluation of senior essays	Philosophy faculty	Planned development of rubric for evaluating essays	2006 (Philosophy department )
59. Mathematics-- BA	Yes	<a href="http://www.salemstate.edu/academics/schools/2843.php">http://www.salemstate.edu/academics/schools/2843.php</a> .	Exams, projects, proof-based assignments	Department assessment committee reviews materials	None based on evaluations of learning outcomes assessment:  Changes based on 2005 program review include institution of a sequence requirement Renumbering major courses New course MAT 218 Mathematical Computing New course MAT Intro to Math. Proof	2009

					New Capstone course: MAT 490	
60. Mathematics-- BS	Yes	<a href="http://www.salemstate.edu/academics/schools/2843.php">http://www.salemstate.edu/academics/schools/2843.php</a> .				
61. Mathematics-- MS	For some courses; not for the major	Distributed within the department	Capstone course and portfolio review	Department assessment committee	N/A	2009
62. Mathematics-- MAT	Yes	2006 NCATE report <a href="http://nctm.org">nctm.org</a> .	Licensure exam  Rubric ratings for 6 standards-based assessments completed during course work and the practicum	Assessment Systems data manager sends a report to the Program Coordinator and Associate Dean	More focused advising	2009
63. Mathematics— MAT in Middle School Mathematics	No	N/A	For several years, each course in the M.A.T. Middle School Mathematics program administered a pre-test and a post-test.	Instructors used pre- and post-test data (among other things) to shape curriculum and methods. All of the pre- and post-test data was sent to the Donahue Institute at the University of Massachusetts as part of the grant that founded the program.	Shaping of curriculum and methods	2009
64. Music—BA	Yes	<a href="http://nasm.arts-accredit.org/site/docs/Handbook/NASM_HANDBOOK_2009-10_DEC2009.pdf">http://nasm.arts-accredit.org/site/docs/Handbook/NASM_HANDBOOK_2009-10_DEC2009.pdf</a> .	Capstone: MUS 511N Recital Research Paper—Oral Presentation	All Music Faculty	Recital process in discussion Strict adherence to recital procedures	2009



65. Nursing—BSN	Yes	Curriculum materials Accreditation self-study documents Cross-referenced in Syllabi	NCLEX-RN Licensure Examination Capstone Semi-Annual end of program surveys	Annually by the assigned committee (SON Program Evaluation, SON Curriculum, SON Academic Policies, Post-licensure, etc.) SON Faculty Chairperson	Course content revisions Modified admission requirements Institution of the HESI standardized testing program for generic BSN and LPN-BSN  Annual evaluation and revision of curriculum	2008
66. Nursing LPN/BSN	Yes	Curriculum materials Accreditation self-study documents Cross-referenced in Syllabi	NCLEX-RN Licensure Examination Capstone Semi-Annual end of program surveys	Annually by the assigned committee (SON Program Evaluation, SON Curriculum, SON Academic Policies, Post-licensure, etc.) SON Faculty Chairperson	Course content revisions Modified admission requirements Institution of the HESI standardized testing program for generic BSN and LPN-BSN  Annual evaluation and revision of curriculum	2008
67. Nursing RN/BSN	Yes	Curriculum materials Accreditation self-study documents Cross-referenced in Syllabi	NCLEX-RN Licensure Examination Capstone Semi-Annual end of program surveys	Annually by the assigned committee (SON Program Evaluation, SON Curriculum, SON Academic Policies, Post-licensure, etc.) SON Faculty Chairperson	Course content revisions Modified admission requirements Institution of the HESI standardized testing program for generic BSN and LPN-BSN  Annual evaluation and revision of curriculum	2008
68. Nursing: MSN	Yes	Graduate nursing curriculum materials, accreditation self-study documents	Capstone course (NUR754N), End of program interviews/surveys, 3 year post-graduation graduate, Employer surveys.	Graduate Nursing Committee	Course content revisions Modifications in program admission requirement Revisions in course delivery methods	2008

69. Nursing: MSN/MBA	Yes	Graduate nursing curriculum materials, accreditation self-study documents	Capstone course (NUR754N), End of program interviews/surveys, 3 year post-graduation graduate, Employer surveys.	Graduate Nursing Committee	Course content revisions Modifications in program admission requirement Revisions in course delivery methods	2008
70. Nursing: Nursing Education Certificate	Yes	Graduate nursing curriculum materials, accreditation self-study documents	Capstone course (NUR754N), End of program interviews/surveys, 3 year post-graduation graduate, Employer surveys.	Graduate Nursing Committee	Course content revisions Modifications in program admission requirement Revisions in course delivery methods	2008
71. Occupational Therapy BS/MS	Yes	Undergraduate OT Student Handbook  Graduate OT Student Handbook  OT Student Fieldwork Manual  Adjunct Faculty Handbook	National Certification Examination in Occupational Therapy Capstone OTS 920 Presentation at Graduate Research Day	Department faculty Chairperson Annual Retreat	Assigning faculty mentors for research project Information literacy course Developing practice tests for the national exam.	2008
72. Political Science—BS	Yes	2005 Program Review	Capstone course Rubric for evaluating Capstone Pre and Post tests Faculty yearly course assessments Surveys	Not yet formalized	Not yet reviewed	2005 (2010— review suspended for Academic Planning)
73. Psychology— BA	Yes	<a href="http://www.apa.org/ed/governance/bea/assessment-cyberguide-v2.pdf">http://www.apa.org/ed/governance/bea/assessment-cyberguide-v2.pdf</a>	Pre- and Post- testing in PSY 101 PSY 203S/204R: Assessment of writing and research Senior Research courses	Advisory groups Assessment coordinator	Lab section added to research course PSY203S Revisited which APA goals were appropriate for this assessing in program	2006
74. Psychology— BS	Yes	<a href="http://www.apa.org/ed/governance/bea/assessment-cyberguide-v2.pdf">http://www.apa.org/ed/governance/bea/assessment-cyberguide-v2.pdf</a>	Pre- and Post- testing in PSY 101 PSY 203S/204R: Assessment of writing and research	Advisory groups Assessment coordinator	Lab section added to research course PSY203S Revisited which APA goals were appropriate for this	2006

			Senior Research courses		assessing in program	
75. Psychology/Counseling and Psychological Services—MS	Yes	<a href="http://www.cacrep.org/template/index.cfm">http://www.cacrep.org/template/index.cfm</a> <a href="http://www.amhca.org/about/facts.aspx">http://www.amhca.org/about/facts.aspx</a> <a href="http://www.aamft.org/about/coamfte/AboutCOAMFTE.asp">http://www.aamft.org/about/coamfte/AboutCOAMFTE.asp</a>	Comprehensive Examinations Clinical training evaluation ratings Licensure examination results Graduates Employment outcomes	Exams scored by faculty and evaluated by Coordinator Clinical training evaluation by Coordinator Licensure and employment outcomes by Coordinator	None so far, Program meets CACREP standards	Data collected 2008/2009, being tabulated now
76. Psychology/Industrial Organizational Psychology—MS	Yes	<a href="http://www.siop.org/guidelines.aspx">http://www.siop.org/guidelines.aspx</a>	Capstone PSY 725	Advisory Committee comprised of Psychology and Business faculty	Comprehensive review of program since initiation in 2007	None yet
77. Sport & Movement Science/Health & Consumer Science Education--BS	Yes	Report to Massachusetts DESE  NCATE/AAHE Health & Consumer Science program reports until 2013 then NCATE no longer requires MA programs to be approved. (not available online)	State mandated Pre-Service Performance Assessment MTEL Student teaching portfolio	Faculty in program Supervising teacher	Courses added, deleted, others were revised in response to NCATE discussion points	2008
78. Sport & Movement Science/Physical Education teacher preparation--BS	Yes	<a href="http://www.aahperd.org/naspe/grants/accreditation/upload/2008-National-Initial-PETE-Standards.pdf">http://www.aahperd.org/naspe/grants/accreditation/upload/2008-National-Initial-PETE-Standards.pdf</a> NCATE standards Syllabi of SMS 485 Directed Field Experiences Syllabi for student teaching practicum: EDU 462C/EDU 472C Also available in electronic portfolio	NASPE requires two years of data collection to maintain accreditation: MTEL Massachusetts State Pro, SSC – PE Unit Plan, SSC-PE Electronic Portfolio SSC-PE Pre/post Assessment	SMS faculty NASPE in coordination with NCATE	Added introductory course SMS 177 Added physical education assessment class SMS 383 Train students in assessment practices in SMS 485	2009

79. Sport & Movement Science/Sport Management--BS	Yes	Sport Management Program Review Dossier  NASSM national approval expired in Jan 2011 and beginning the Process of COSMA Accreditation procedures.	Evaluations at the mid-point and end of internship Senior Seminar	Sport Management Program Coordinator in conjunction with SMS faculty	New course in "high performance management" Developing a student handbook Currently reviewing admission and retention criteria  Awaiting approval from administration to proceed with COSMA accreditation procedure.	2004
80. Sport & Movement Science/ --BS	Yes	Recreation Management Concentration with 2 tracks:  Aquatics &  Recreation and Park Management Specialization  Dance  Fitness/Wellness: in development--revising program to exercise science	Sources being used developing outcomes:  Aquatics: Red Cross, Arthritis Foundation, Aquatic Exercise Association  Recreation and Park Management Specialization: National Recreation and Park Association through Council on Accreditation  Dance: National Dance Association  Fitness/Wellness: Commission on Accreditation of Allied Health Education Programs; American College of Sports Medicine	Appropriate program coordinators	Based on internal and external needs analysis, 2 concentrations Aquatics and Leisure Studies, were combined into the new recreation Management Concentration.  The Recreation Management flowsheet enables students to either pursue an academic focus on general recreation management, park management or aquatic management.  As of 2008 Dance became a stand alone concentration. As the program grows, changes to the program continue based on needs of the program and students.  Revisions to the Fitness/Wellness program have coincided with Athletic Training becoming a stand	2007

					alone major with the introduction of several new courses to meet the needs of both programs (Fitness and AT).	
81. Sport & Movement Science/Athletic Training—BS	Yes	<a href="http://www.caate.net">http://www.caate.net</a> Course syllabi	Practical exams Clinical hours Capstone (IDS 375) Athletic Training Board of Certification Exam Massachusetts licensure requirements	Faculty evaluate course work Clinical supervisor athletic training program director	Revisions to courses Athletic Training moved from a concentration to a Bachelor of Science in Athletic Training	2010
82. Social Work—BSW,	Yes	BSW Student Handbook: <a href="http://www.salemstate.edu/ACA_sohs/2009-2010_Field_Manual%281%29.pdf">http://www.salemstate.edu/ACA_sohs/2009-2010_Field_Manual%281%29.pdf</a>	Aggregated Field Instructor data  Baccalaureate Educational Assessment Program (BEAP);  SSC annual Destination Survey	Field Instructors Social Work Faculty BSW Curriculum Committee	Add pre- and post- tests on research strategies in SWK 380 Link to other instructors via BPD or CSWE APM Use a workbook Offer a statistics course in Social Work Plans to explore supplemental instruction Institute internet-based assignments to integrate reading and research. Consult with faculty from other schools	2010
83. Social Work--MSW	Yes	MSW Student Handbook Full Faculty Handbook Adjunct (Visiting) Faculty Handbook MSW Field Education Curriculum Guide <a href="http://www.salemstate.edu/academics/schools/1">http://www.salemstate.edu/academics/schools/1</a>	Field Performance Evaluation MSW Exit Survey Review of Syllabi for Linkage to Learning Objectives	MSW Program's Data Analysis Consultant MSW Program faculty, MSW Curriculum Committee faculty, MSW Field Instructors, MSW	<b>Improvements to the Social Policy Course Sequence</b> Began reviewing concentrations Used course grids to improve links between program and course goals Used student feedback to improve curriculum Surveyed students to improve	2010

		442.php Orientation materials provided to MSW field education instructors School of Social Work Website		Faculty Field Liaisons, MSW students	curriculum—data not yet reviewed.	
84. Sociology--BA		ASA's Liberal Learning and the Sociology Major Updated: Meeting the Challenge of Teaching Sociology in the Twenty-First Century, 2004.	Portfolio review Capstone	Faculty supervising the portfolio and/or Capstone	None	2009
85. Sociology--BS		ASA's Liberal Learning and the Sociology Major Updated: Meeting the Challenge of Teaching Sociology in the Twenty-First Century, 2004.	Portfolio review Capstone	Faculty supervising the portfolio and/or Capstone	None	2009
86. Theatre—BA	Yes	National Association of Schools of Theatre <a href="http://www.nast.arts-accredit.org">www.nast.arts-accredit.org</a>  Theatre and Speech Communication webpage: <a href="http://www.salemstate.edu/academics/schools/2395.php">http://www.salemstate.edu/academics/schools/2395.php</a>  <a href="http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf">http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf</a>	Auditions Open forum meetings with majors Post-production meetings with faculty, staff, cast and crew Kennedy Center American College Theatre Festival Representatives from KCACTF respond to our productions and individual student work Exit interviews with graduating seniors Rubrics Faculty and staff assessment meetings with formalized documentation in the awarding of grades for the Theater Kennedy Center American College Theatre Festival	Theatre faculty with professional staff Department chairperson	Working toward a common vocabulary across concentrations  In our involvement in the Kennedy Center American College Theatre Festival, we conduct workshops to encourage our students in their time management skills, accountability, portfolio preparation and presentation.	2010

87. Theatre/Theatre Education—BA	Yes	<p>National Association of Schools of Theatre :  <a href="http://www.nast.arts-accredit.org">www.nast.arts-accredit.org</a></p> <p><a href="http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf">http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf</a></p>	<p>Auditions  Open forum meetings with majors  Post-production meetings with faculty, staff, cast and crew  Kennedy Center American College Theatre Festival  Representatives from KCACTF respond to our productions and individual student work  Exit interviews with graduating seniors  Rubrics  Faculty and staff assessment meetings with formalized documentation in the awarding of grades for the Theater  Kennedy Center American College Theatre Festival  MTEL</p>	<p>Program Coordinator  Associate Dean of Education  Theatre faculty with professional staff  Department chairperson</p>	<p>Working toward a common vocabulary across concentrations</p>	2010
88. Theatre/ BFA in Design/Technical Theatre	Yes	<p>National Association of Schools of Theatre :  <a href="http://www.nast.arts-accredit.org">www.nast.arts-accredit.org</a></p> <p><a href="http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf">http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf</a></p>	<p>BFA Projects Class  Portfolio reviews for designers and technicians  jury reviews  Open forum meetings with majors  Post-production meetings with faculty, staff, cast and crew  KCACTF respondents to our productions and individual student work  Exit interviews with graduating seniors  Use of assessment form for performance students in productions to evaluate analysis of objectives, tactics, beats, character research, character</p>	<p>Theatre faculty with professional staff  Department chairperson</p>	<p>Working toward a common vocabulary across concentrations  Assessing changing practices in design and technology  In our involvement in the Kennedy Center American College Theatre Festival, we conduct workshops to encourage our students in their time management skills, accountability, portfolio preparation and presentation.</p>	2010

			<p>relationships, etc.</p> <p>Use of assessment forms for designers, technicians, and stage managers.</p> <p>Faculty and staff assessment meetings with formalized documentation in the awarding of grades for the Theater Participation classes.</p> <p>In our involvement in the Kennedy Center American College Theatre Festival, we conduct workshops to encourage our students in their time management skills, accountability, portfolio preparation and presentation.</p>			
89. Theatre/ BFA in Design/Stage Management	Yes	<p>National Association of Schools of Theatre web-site <a href="http://www.nast.arts-accredit.org">www.nast.arts-accredit.org</a></p> <p><a href="http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf">http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf</a></p>	<p>Portfolio reviews for stage managers</p> <p>BFA students are required to jury every semester</p> <p>Open forum meetings with majors</p> <p>Post-production meetings with faculty, staff, cast and crew</p> <p>Respondents from KCACTF respond to our productions and individual student work</p> <p>Exit interviews with graduating seniors</p> <p>Use of assessment forms for designers, technicians, and stage managers.</p> <p>Faculty and staff assessment meetings with formalized documentation in the awarding of grades for the Theater</p>		<p>In our involvement in the Kennedy Center American College Theatre Festival, we conduct workshops to encourage our students in their time management skills, accountability, portfolio preparation and presentation.</p>	<p>In our involvement in the Kennedy Center American College Theatre Festival, we conduct workshops to encourage our students in their time management skills, accountability</p>



			Participation classes.			ity, portfolio preparation and presentatio n.
90. Theatre/ BFA in Performance	Yes	National Association of Schools of Theatre web-site <a href="http://www.nast.arts-accredit.org">www.nast.arts-accredit.org</a> .  http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf	BFA Recital is the capstone  Auditions for productions BFA students are required to jury every semester Open forum meetings with majors Post-production meetings with faculty, staff, cast and crew Having respondents from KCACTF respond to our productions and individual student work Exit interviews with graduating seniors Use of assessment form for performance students in productions to evaluate analysis of objectives, tactics, beats, character research, character relationships, etc. Use of assessment forms for designers, technicians, and stage managers. Faculty and staff assessment meetings with formalized documentation in the awarding of grades for the Theater Participation classes.	Theatre Faculty with input from professional staff.	In our involvement in the Kennedy Center American College Theatre Festival, we conduct an "Irene Ryan Screening Day" to encourage our students in their time management skills, accountability, partnering and material selection. Criteria and guidelines have been incorporated.	2010

91. Speech Communications/minor	Yes	Salem State Catalogue Theatre & Speech Communication <a href="http://www.salemstate.edu/academics/schools/3315.php">http://www.salemstate.edu/academics/schools/3315.php</a>  <a href="http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf">http://www.salemstate.edu/documents/THE_Handbook_2009_2010.pdf</a>	Classroom assignments  Service learning	Speech Communication faculty	Revised course offering in Public Speaking Developed a standard rubric Promote “speaking across the campus”	2007
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Institutions selecting E1a should also include E1b.

## OPTION E 1: PART B. INVENTORY OF SPECIALIZED AND PROGRAM ACCREDITATION

(1) Professional, specialized, State, or programmatic accreditations currently held by the institution (by agency or program name).	(2) Date of most recent accreditation action by each listed agency.	(3) List key issues for continuing accreditation identified in accreditation action letter or report.	(4) Key performance indicators as required by agency or selected by program (licensure, board, or bar pass rates; employment rates, etc.). *	(6) Date and nature of next scheduled review.
Art, BA, MAT <b>NASAD (National Association of Schools of Art &amp; Design)</b>	2006	<ol style="list-style-type: none"> <li>1. Strategic Plan</li> <li>2. Evaluating Student Work</li> <li>3. Size of concentrations</li> </ol>	<ol style="list-style-type: none"> <li>1. Mechanism for revisiting and determining if goals are met/ Re-evaluate mission to be more in line with practice.</li> <li>2. Clearer relationship between means of evaluation (portfolios, etc.) and evidence that students are meeting the goals of the program.</li> <li>3. Address faculty issues with regard to the size of concentrations</li> </ol>	2015
Biology, BS Nuclear Medicine Technology  <b>JRCNMT(Joint Review Committee-Nuclear Medicine Technology)</b>	2006	1. Administration	1. Qualified program director, clinical coordinator, medical director	2011
Biology, BS-Secondary Education minor  Biology MAT <b>(NCATE and NSTA National Science</b>	2006	Candidate knowledge <ol style="list-style-type: none"> <li>1. Assessment</li> <li>2. Diversity</li> <li>3. Consistency of information in college publications</li> <li>4. Facilities</li> </ol>	<ol style="list-style-type: none"> <li>1. Follow-up surveys of graduates; employer surveys</li> <li>2. Monitoring data for use in unit operations Procedures to ensure fairness</li> <li>3. Graduate candidates have more</li> </ol>	2013

<b>Teachers Association)</b>			<div data-bbox="1199 191 1612 282" data-label="List-Group"> <ul style="list-style-type: none"> <li>diverse field experiences</li> <li>4. Cross-referencing for accuracy</li> <li>5. Improve faculty office space</li> </ul> </div>	
Chemistry, BS <b>ACS-American Chemical Society</b>	2009	None listed	None listed	TBA
B.S., Chemistry, Secondary Education Minor	2006	<div data-bbox="653 500 1108 678" data-label="List-Group"> <ul style="list-style-type: none"> <li>1. Candidate knowledge</li> <li>2. Assessment</li> <li>3. Diversity</li> <li>4. Consistency of information in college publications</li> <li>5. Facilities</li> </ul> </div>	<div data-bbox="1199 500 1612 769" data-label="List-Group"> <ul style="list-style-type: none"> <li>1. Follow-up surveys of graduates; employer surveys</li> <li>2. Monitoring data for use in unit operations Procedures to ensure fairness</li> <li>3. Graduate candidates have more diverse field experiences</li> <li>4. Cross-referencing for accuracy</li> <li>5. Improve faculty office space</li> </ul> </div>	2113
Chemistry, MAT <b>NCATE &amp; NSTA</b>	2006			
Computer and Information Studies, BS <b>CAC-ABET- Computing Accreditation Commission- Accreditation Board of Engineering and Technology, Inc.</b>	2009	<div data-bbox="642 776 1157 834" data-label="List-Group"> <ul style="list-style-type: none"> <li>1. Continuous Improvement</li> <li>2. Support for program educational objectives</li> </ul> </div>	<div data-bbox="1188 776 1602 1045" data-label="List-Group"> <ul style="list-style-type: none"> <li>3. Incorporating data to assess program and education objectives and program outcomes.</li> <li>4. Documented, measurable education objectives</li> <li>5. Institution's support and financial resources be sufficient to achieve its education objectives and outcomes.</li> </ul> </div>	2015

EDUCATION BS, Early Childhood	2006	1. Candidate knowledge 2. Assessment 3. Diversity 4. Consistency of information in college publications 5. Facilities	1. Follow-up surveys of graduates; employer surveys 2. Monitoring data for use in unit operations 3. Procedures to ensure fairness 4. Graduate candidates have more diverse field experiences 5. Cross-referencing for accuracy 6. Improve faculty office space	2013
M.Ed, Early Childhood Education—Initial Licensure	2006			2013
M.Ed, Early Childhood Education—Professional Licensure	2006	“	“	2013
Post-Baccalaureate Licensure Program- Early Childhood Initial	2006	“	“	2013
Post-Baccalaureate Licensure Program- Early Childhood Professional <b>NCATE and National Association for the Education of Young Children (NAEYC)</b>	2006	“	“	2013
BS, Elementary Education	2006	“	“	2013
M.Ed., Elementary Education—Initial Licensure	2006	“	“	2013
Post Baccalaureate Program-Initial Licensure <b>NCATE and Association for Childhood Education International (CEI)</b>	2006	“	“	2013

M.Ed., Middle School- Initial Licensure in Math /Science	2006	1. Candidate knowledge 2. Assessment 3. Diversity 4. Consistency of information in college publications	1. Follow-up surveys of graduates; employer surveys 2. Monitoring data for use in unit operations 3. Procedures to ensure fairness 4. Graduate candidates have more diverse field experiences 5. Cross-referencing for accuracy 6. Improve faculty office space	2013
Post Baccalaureate Licensure Program- Middle School Math/Science <b>NCATE, NMSA, NCTM &amp; NSTA</b>	2006	5. Facilities “		2013
M.Ed., Middle School- Initial Licensure in Humanities	2006	“	“	2013
Post Baccalaureate Licensure Program- Middle School Humanities <b>NCATE, NMSA, NCTE &amp; NCSS</b>	2006	“	“	2013
MAT Middle School General Science <b>NCATE, NMSA &amp; NSTA</b>	2006	“	“	2013
Fast Track Science Program <b>NCATE &amp; NSTA</b>	2006	“	“	2013

M.Ed., Special Education-Initial License	2006	1. Candidate knowledge 2. Assessment 3. Diversity 4. Consistency of information in college publications	1. Follow-up surveys of graduates; employer surveys 2. Monitoring data for use in unit operations	2013
Post-Baccalaureate Licensure Program-Special Education <b>NCATE and Council for Exceptional Children (CEC)</b>	2006	5. Facilities	3. Procedures to ensure fairness 4. Graduate candidates have more diverse field experiences 5. Cross-referencing for accuracy 6. Improve faculty office space	2013
M.Ed., Reading	2006	“	“	2013
Post Baccalaureate Licensure Program-Reading <b>NCATE and International Reading Association (IRA)</b>	2006	“	“	2013
M.Ed., Education Technology <b>NCATE and International Society for Technology in Education (ISTE)</b>	2006	“	“	2013
M.Ed., Educational Leadership-Principal/Asst Principal Licensure	2006	“	“	2013
M.Ed., Educational Leadership-Supervisor/Director Licensure	2006	“	“	2013

M.Ed., School Business Officer	2006	1. Candidate knowledge 2. Assessment 3. Diversity	1. Follow-up surveys of graduates; employer surveys	2013
CAGS, Educational Leadership-Principal/Asst Principal Licensure	2006	4. Consistency of information in college publications 5. Facilities	2. Monitoring data for use in unit operations 3. Procedures to ensure fairness 4. Graduate candidates have more diverse field experiences 5. Cross-referencing for accuracy	2013
CAGS, Educational Leadership-Supervisor/Director Licensure <b>NCATE and Educational Leadership Coordinating Council (ELCC)</b>	2006	“	“	2013
English, BA-Secondary Education Minor	2006	1. Candidate knowledge 2. Assessment 3. Diversity	1. Follow-up surveys of graduates; employer surveys	2013
MAT <b>NCATE and National Council of Teachers of English (NCTE)</b>	2006	4. Consistency of information in college publications 5. Facilities	2. Monitoring data for use in unit operations 3. Procedures to ensure fairness 4. Graduate candidates have more diverse field experiences 5. Cross-referencing for accuracy 6. Improve faculty office space	2013



Geology BS-Secondary Education Minor-Earth Science <b>NCATE &amp; NSTA</b>	2006	<ol style="list-style-type: none"> <li>1. Candidate knowledge</li> <li>2. Assessment</li> <li>3. Diversity</li> <li>4. Consistency of information in college publications</li> <li>5. Facilities</li> </ol>	<ol style="list-style-type: none"> <li>1. Follow-up surveys of graduates; employer surveys</li> <li>2. Monitoring data for use in unit operations</li> <li>3. Procedures to ensure fairness</li> <li>4. Graduate candidates have more diverse field experiences</li> <li>5. Cross-referencing for accuracy</li> <li>6. Improve faculty office space</li> </ol>	2013
Geography/Travel & Tourism--BS <b>United Nations World Tourism Organization (UNWTO)</b>	2009	Classrooms do not meet global standards	Accreditation Status on hold until clear evidence that upgrading classroom has been completed.	2012
History, BA, Secondary Education Minor  Post-Baccalaureate Licensure Program <b>NCATE and National Council for Social Studies (NCSS)</b>  B.A., Middle School-History Minor <b>NCATE, NMSA &amp; NCSS</b>	2006	<ol style="list-style-type: none"> <li>1. Candidate knowledge</li> <li>2. Assessment</li> <li>3. Diversity</li> <li>4. Consistency of information in college publications</li> <li>5. Facilities</li> </ol>	<ol style="list-style-type: none"> <li>1. Follow-up surveys of graduates; employer surveys</li> <li>2. Monitoring data for use in unit operations</li> <li>3. Procedures to ensure fairness</li> <li>4. Graduate candidates have more diverse field experiences</li> <li>5. Cross-referencing for accuracy</li> <li>6. Improve faculty office space</li> </ol>	2013
Mathematics, BS, Secondary Education Minor  MAT, Mathematics  Post-Baccalaureate Licensure Program	2006	<ol style="list-style-type: none"> <li>1. Candidate knowledge</li> <li>2. Assessment</li> <li>3. Diversity</li> <li>4. Consistency of information in college publications</li> <li>5. Facilities</li> </ol>	<ol style="list-style-type: none"> <li>1. Follow-up surveys of graduates; employer surveys</li> <li>2. Monitoring data for use in unit operations</li> <li>3. Procedures to ensure fairness</li> <li>4. Graduate candidates have more diverse field experiences</li> <li>5. Cross-referencing for accuracy</li> </ol>	2013

<p>Fast Track Mathematics <b>NCATE and National Council of Teachers of Mathematics (NCTM)</b></p> <p>B.S., Middle School Math Minor MAT, Middle School Mathematics <b>NCATE, NMSA &amp; NCTM</b></p>		<ol style="list-style-type: none"> <li>1. Candidate knowledge</li> <li>2. Assessment</li> <li>3. Diversity</li> <li>4. Consistency of information in college publications</li> <li>5. Facilities</li> </ol>	<ol style="list-style-type: none"> <li>6. Improve faculty office space</li> <li>1. Follow-up surveys of graduates; employer surveys</li> <li>2. Monitoring data for use in unit operations</li> <li>3. Procedures to ensure fairness</li> <li>4. Graduate candidates have more diverse field experiences</li> <li>5. Cross-referencing for accuracy</li> <li>6. Improve faculty office space</li> </ol>	
<p>Music, BA</p> <p><b>NASM-National Association of Schools of Music</b></p>	2009	<ol style="list-style-type: none"> <li>1. Facilities</li> <li>2. Recruiting and admissions</li> </ol>	<ol style="list-style-type: none"> <li>1. Sufficient practice rooms Storage space HVAC Additional teaching studios, a large performance facility</li> <li>2. Admit students only to programs for which they are qualified Clear statement of admission policies Clear statement of retention policies</li> </ol>	2014
<p>Nursing, BS, MS</p> <p><b>CCNE-Commission on Collegiate Nursing Education</b></p>	2002	<ol style="list-style-type: none"> <li>1. Facilities</li> </ol>	<ol style="list-style-type: none"> <li>1. Increase resources to meet the increased enrollment</li> <li>2. Shared faculty offices may not be able to be rectified.</li> </ol>	2013
<p>Occupational Therapy, BS, MS</p> <p><b>ACOTE-Accreditation Council for Occupational Therapy Education</b></p>	2007	<ol style="list-style-type: none"> <li>1. Clerical support</li> <li>2. Preparation for NBCOT examination</li> <li>3. Consistency of advising documentation</li> <li>4. Program evaluation for enhancement</li> <li>5. Professional development of students</li> <li>6. Evidence of guiding students' professional practice</li> </ol>	<ol style="list-style-type: none"> <li>1. Recommend assistance for full time day and evening faculty</li> <li>2. Testing opportunities in a computer lab</li> <li>3. Develop and advising form</li> <li>4. Collecting alumni surveys beyond one year out.</li> <li>5. Syllabi to include learning objectives for value</li> </ol>	2018

			development in the affective domain 6. Stronger links between research, education, and practice	
Social Work, BSW MSW  <b>CSWE-Council on Social Work Education</b>	2010	BSW Program 1. Competency-based measures of student performance 2. Competency-based outcome measures for program 3. Means of measuring program's implicit curriculum 4. Demonstrate that field education is the program's signature pedagogy 5. Policies and procedures for admission 6. Policies and procedures for terminating students who do not meet appropriate academic and professional standards  MSW Program 1. Competency-based measures of student performance 2. Competency-based outcome measures for program 3. Means of measuring program's implicit curriculum 4. Demonstrate that field education is the program's signature pedagogy 5. Process and outcome measures of student progress 6. Identify and strengthen the means by which outcome evidence informs curricular and programmatic changes and development	BSW Program Employment rates          MSW Program 1. Licensure rates 2. Match between our curriculum and workforce needs	2017
Sport & Movement Science/BS, Athletic Training <b>Commission of Athletic Training Education (CAATE)</b>	2010	<a href="http://caate.net/documents/Standards.6.30.08.pdf">http://caate.net/documents/Standards.6.30.08.pdf</a>		

Sport & Movement Science, BS, Physical Education Elementary Licensure Option	2006	1. Candidate knowledge 2. Assessment 3. Diversity 4. Consistency of information in college publications 5. Facilities	1. Follow-up surveys of graduates; employer surveys 2. Monitoring data for use in unit operations 3. Procedures to ensure fairness 4. Graduate candidates have more diverse field experiences 5. Cross-referencing for accuracy 6. Improve faculty office space	2013  2013  2013
BS, Physical Education-Secondary Licensure Option	2006			
Post-Baccalaureate Licensure Program-Elementary	2006	“	“	
Post-Baccalaureate Licensure Program-Secondary	2006	“	“	2013
<b>NCATE/NASPE-National Council for Accreditation of Teacher Education/National Association for Sport &amp; Physical Education</b>				
Theatre & Speech Communications BFA Theatre Arts BA Theatre Arts	2004	1. Finances—appropriate and sufficient for personnel, space, equipment, and materials 2. Facilities	1. Address facilities, equipment, and safety issues 2. Add Master Electrician to Theatre staff 3. Address practice and teaching space issues	2011
<b>NAST-National Association of Schools of Theatre</b>				

\*Record results of key performance indicators in form S3.

Institutions selecting E1b should also include E1a.

**Form S1. RETENTION AND GRADUATION RATES**

<b>Student Success Measures/ Prior Performance and Goals</b>		2 Years Prior	1 Year Prior	Most Recent Year	Goal Next Year	Goal 2 Years Forward
<b>IPEDS Retention Data</b>						
Associate degree students		NA	NA	NA	NA	NA
Bachelors degree students		70.9	74.8	81.3	82	83
<b>IPEDS Graduation Data</b>						
Associate degree students		NA	NA	NA	NA	NA
Bachelors degree students		43.5	43.4	42.3	45	47
<b>Other Undergraduate Retention Rates (1)</b>						
a	Students of Color	69.8	75.0	81.6	82	83
b						
c						
<b>Other Undergraduate Graduation Rates (2)</b>						
a	Students of Color	38.6	36.9	37.0	40	43
b						
c						
<b>Graduate programs *</b>						
Retention rates first-to-second year (3)		83.1	82.2	81.1	83	85
Graduation rates @ 150% time (4)		77.0	80.2	82.7	84	86
<b>Distance Education</b>						
Course completion rates (5)		86.1	88.0	90.2	92.0	93.0
Retention rates (6)		80.8	92.9	80.0	85.0	90.0
Graduation rates (7)		46.2	60.0	80.0	83.0	85.0
<b>Branch Campus and Instructional Locations</b>						
Course completion rate (8)		98.3	98.0	98.5	98.0	98.0
Retention rates (9)						
Graduation rates (10)						
<b>Definition and Methodology Explanations</b>						
1						
2						
3	Graduate Cohorts were created for each semester in the academic year – fall, spring and summer – comprised of both full and part time students who matriculated into a formal program and enrolled in courses in that semester. Because 80% of Salem State University graduate students attend part-time, graduate cohorts, unlike the IPEDS definition for undergraduate cohorts, must include part-time students to be reflective of the student population. Retention rates were determined by re-enrollment of cohort students in any semester in the subsequent academic year.					
4	150% of time for the graduation rate was determined as 6 years from the semester of the cohort. The overwhelmingly part-time nature of the Salem State University graduate student makes it more reasonable to double the expected program length to 4 years with 6 years as 150% of time.					
5	Proportion of students who completed any online course					
6	Proportion of students who continue in Library Media Studies Program					
7	Proportion of students graduating from Library Media Studies Program					
8						
9						
10	Based on proportion of students completing program in Methuen					
* An institution offering graduate degrees must complete this portion.						

**Form S2. OTHER MEASURES OF STUDENT ACHIEVEMENT AND SUCCESS**

<b>Measures of Student Achievement and Success/ Institutional Performance and Goals</b>		<b>2 Years Prior</b>	<b>1 Year Prior</b>	<b>Most Recent Year</b>	<b>Goal for the Future</b>
<b>Success of Students Pursuing Higher Degree</b>					
1	Attend Graduate School	11.7	10.7	15.1	20
2					
3					
4					
5					
<b>Definition and methodology explanations</b>					
Based on Destination Survey 6-months post graduation.					
<b>Rates at Which Graduates Pursue Mission Related Paths (e.g., Peace Corps, Public Service Law)</b>					
1					
2					
3					
4					
<b>Definition and methodology explanations</b>					
<b>Rates at Which Students Are Successful in Fields for Which They Were Not Explicitly Prepared</b>					
1					
2					
3					
4					
<b>Definition and methodology explanations</b>					
<b>Documented Success of Graduates Achieving Other Mission-Explicit Achievement (e.g., Leadership, Spiritual Formation)</b>					
1					
2					
3					
<b>Definition and methodology explanations</b>					
<b>Other (Specify Below)</b>					
1					
2					
<b>Definition and methodology explanations</b>					

**Form S3. LICENSURE PASSAGE AND JOB PLACEMENT RATES**

		2 Years Prior (2007)	1 Year Prior (2008)	Most Recent Year (2009)	Goal Next Year (2010)	Goal 2 Years Forward (2011)
<b>State Licensure Passage Rates *</b>						
1	Licensed Social Worker	Not available as of 2/15/11				
2	Massachusetts Test of Educational Licensure (1104/1104)	100% (370/370)	100% (394/394)	100% (340/340)	100% (350/350)	100% (350/350)
3						
4						
5						
<b>National Licensure Passage Rates *</b>						
1	National Board of Certification - Occupational Therapy (17/13)	100% (2/2)	67% (3/2)	75% (12/9)	85%	90%
2	National Council Licensing Examination – RN (464/406)	96% (110/104)	80% (150/120)	89% (204/182)	90%	90%
3	National Board of Certification – Athletic Training (15/6)	50% (2/1)	33% (6/2)	43% (7/3)	6 eligible	13 eligible
4	Nuclear Medicine Technology Certificate Board (17/16)	100% (5/5)	75% (4/3)	100% (8/8)	100%	100%
5						
<b>Job Placement Rates **</b>						
1	Accounting	85%	94.4%	90.9%	95%	95%
2	Accounting and Finance	100%	83.3%	57.1%	75%	80%
3	Art	42.9%	85.7%	70.6%	80%	85%
4	Athletic Training			100%	100%	100%
5	Aviation Science		0	NA	NA	NA
6	Biology	88.9%	72.7%	33.3%	50%	60%
7	Business Administration	82.8%	78%	74.2%	80%	85%
8	Cartography and Geographic Information Systems	100%	100%	100%	100%	100%
9	Chemistry	100%	100%	50%	100%	100%
10	Communications	46.7%	64.3%	50%	66.7%	80%
11	Computer and Information Studies	100%	100%	100%	100%	100%
12	Criminal Justice	65.5%	57.5%	35.9%	60%	75%
13	Early Childhood Education	94.7%	95.7%	90%	95%	100%

14	Economics	100%	0%	50%	75%	75%
15	Elementary Education	86.4%	91.7%	72.2%	80%	90%
16	English	55.6%	43.8%	38.1%	50%	60%
17	Entrepreneurship	0	66.7%	66.7%	75%	85%
18	Finance	100%	92.3%	100%	100%	100%
19	Fire Science Administration	100%	75%	80%	100%	100%
20	Geography	33.3%	40%	0	50%	60%
21	Geological Sciences	100%	40%	0	60%	80%
22	History	50%	52.9%	22.2%	50%	60%
23	Human Resource Management	75%	100%	NA		
24	International Business	66.7%	71.4%	62.5%	75%	80%
25	Liberal Studies	0	25%	42.9%	50%	70%
26	Management	85.3%	80%	74.3%	80%	90%
27	Management Information Systems	NA	NA	100%	100%	100%
28	Marketing	80%	52.6%	50%	65%	75%
29	Mathematics	75%	33.3%	33.3%	50%	70%
30	Middle School Education	100%	100%	50%	100%	100%
31	Music	0	100%	75%	100%	100%
32	Nursing	100%	95.7%	100%	100%	100%
33	Operations and Decision Sciences	50%	50%	100%	100%	100%
34	Political Science	0	33.3%	42.9%	60%	75%
35	Psychology	56.5%	69%	51.7%	65%	75%
36	Social Work	75%	76.9%	71.4%	80%	90%
37	Sociology	20%	60%	61.5%	70%	80%
38	Spanish	50%	100%	66.7%	75%	85%
39	Sport and Movement Science	66.7%	85%	60%	70%	80%
40	Theatre	50%	50%	42.9%	5%	65%

\* For each licensure exam, give the name of the exam above along with the number of students for whom scores are available and the total number of students eligible to take the examination (e.g. National Podiatric Examination, 12/14). In following columns, report the passage rates for students for whom scores are available, along with the institution's goals for succeeding years.

\*\* For each major for which the institution tracks job placement rates, list the degree and major, and the time period following graduation for which the institution is reporting placement success (e.g., Mechanical Engineer, B.S., six months). In the following columns, report the percent of graduates who have jobs in their fields within the specified time.

**Institutional Notes of Explanation**

a The Mass Tests of Educator Licensure (MTEL) include only measurements of educator candidates' literacy skills and subject matter knowledge; there is no test of applied knowledge, of candidates' pedagogical and professional abilities. Salem State University does not want to send into schools candidates who are not literate by the standards of the MTEL test, or who do not



	<p>have the subject matter background necessary to work with students; thus, we require a passing score on the MTEL Communication &amp; Literacy test as a condition of admission to the licensure program and a passing score on the appropriate MTEL subject matter tests as a condition of admission to the culminating practicum. The pass rate on the MTEL Communication &amp; Literacy Test for students in our licensure programs is, thus, 100%; the pass rate on Subject Tests for students entering the practicum, and for program completers, is 100%.</p> <p>Furthermore, we cannot accurately report the pass rates of students who are enrolled in educator preparation programs (and have therefore passed the MTEL Communication &amp; Literacy Test) on the subsequent subject matter tests they take to qualify for the practicum. Because of a lack of information provided by the testing company, we cannot confirm the identity of those test takers as Salem State students in general or as SSU students in educator preparation programs. Test scores are reported with partial, or no, Social Security numbers. At present there is no way to match the company's score reports with SSU students enrolled in licensure programs. We are working with our IT department and with the testing company to determine ways to transfer the score reports directly into the University's PeopleSoft student files. This direct transfer will allow us to match records using course enrollments and other student characteristics, to improve the tracking of students through licensure program points and to analyze performance by student and program characteristics. We are two years into the development of an effective data storage, tracking and review system, a project we expect to complete by the Fall of 2012.</p>
b	Results for Nursing and Occupational Therapy Licensure Exams are based on first-time test takers. Additional students pass the exam on subsequent administrations.
c	Job placement rates are based on the "Destination Survey" conducted six months after graduation.
d	
e	
f	

## **Preliminary List Materials Available in the NEASC Document Room**

### **Standard One**

- Area Mission Statements

### **Standard Two**

- Area Plans
- Area Evaluations
- Annual Reports
- Institutional Fact Books
- BHE Performance Measurement Report

### **Standard Three**

- Trustees Minutes
- Cabinet Minutes
- Leadership Agendas
- Academic Leadership Council Minutes
- Graduate Education Council Minutes
- Student Government Association Minutes

### **Standard Four**

- Advisory Core Curriculum Committee Minutes
- Ad Hoc Core Curriculum Committee Minutes
- Annual Reports
- College Wide Assessment Committee Membership and Minutes
- Program Reviews
- Undergraduate Catalog
- Graduate Catalog
- Recent Theatre Awards
- Retention and Graduation Rates
- Foundations of Excellence Report
- Academic Policies
- Academic Support Services
- 2009 Chinese Dual Degree Program Report
- NCSD Final Signed Contract 040610
- 2008-09 Scholarship Information
- Academic Affairs Annual Reports
- Graduate Programs Master Table
- 2005-10 New Graduate Programs
- 2005-10 Summary Table of Action Approved by Grad Ed Council
- Approvals Tracking Sheet GEC
- 2010 Graduate Program Coordinators
- Grad Program Coordinators Spring 2011
- Graduate Program Listing
- Graduate Table of Facts
- 2010-11 Flibbert Awards Call for Nominations

- Fall 2009 Honors Agenda handout
- 2010 Spring Honors Program
- 2008 Fall Honors Agenda Handout
- 2009 Spring Honors Program
- Graduate Research Day Programs
- 2004 Demi-centennial Celebration Program
- R. Webbe Graduate School Scholarship Endowment

#### **Standard Five**

- MSCA Alternative Professional Responsibility
- Seat Reports
- 2009-12 Tenure Track positions
- Graduate Assistant Positions
- Graduate Program Coordinators
- Faculty Research & Publications
- College Research Committee Grant Awards
- 2010 Faculty Focus Group Responses
- 2009 MSCA COP Chairs Handbook
- College and School Activities and Student Initiatives
- 2010 Faculty External Activities
- Center for Teaching Innovation Programs
- Center for Teaching Innovation Reports
- Faculty Development Retreat Minutes
- Online & Hybrid Course Data
- Faculty Research Survey Results

#### **Standard Six**

- Student Life Annual Reports
- Admissions Annual Reports
- Admissions Standards for Massachusetts Colleges and Universities
- Financial Aid Office Policies and Procedures
- Student Academic Support Services Materials
- TRIO Student Support Services Survey
- 2010 Campus Visit Audit Report
- 2008 College Bound Seniors Report
- 2009-10 15% Analysis
- Seat Reports
- 2009 Hiring Policies and Procedures
- 2010-2011 SOAS Candidate Search
- 2009-12 Tenure Track positions
- MSCA Alternative Professional Responsibility
- Graduate Assistant Positions

#### **Standard Seven – Library and Other Information Resources**

## Library

- Library Media Development Committee Minutes
- Library Leadership Group Notes
- Statistical Reports
- Budget Details
- Survey Data
- Plans
- Annual Reports
- Organizational Chart
- Job Descriptions
- Resumes
- Professional Development Programs and Activities
- Service Statistics
- Collections Data and Descriptions
- Library Building Closing and Relocation Materials
- Interim Library Plans
- Library and Learning Commons Construction Documents
- Computer Inventory
- Public Relations Materials

## Information Technology Services

- Committee Minutes and Notes
- Budget Detail
- Survey Data
- Consultant Reports
- Annual Reports
- Plans
- Job Descriptions
- Resumes
- Distributed Technical Support
- Service Statistics
- Computer Inventory
- Classroom Technology Inventory

## Standard Eight

- Insurance Documents
- Lease Agreements
- Space Committee Minutes
- 2009 Quality of Life Survey Results
- Risk Data Sheet
- Weir Property Concept Report
- Internal Control Committee Basis and Function
- 2010 Spring Evacuation Drills
- Bowmac Executive Overview and Course Flow Checklist
- Electronic Communication Policy
- ITS Background Check Policy
- Residence Hall Inspections and Safety Plan
- Accreditation Space and Technology Reports

**Standard Nine**

- Administration and Finance Annual Reports
- Finance and Facilities Reports
- Salem State College Assistance Corporation Materials
- Financial Statements
- Investment Policy
- Institutional Advancement Annual Reports and Presentations
- Competition by Tuition and Quality

**Standard Ten**

- Recent university publications and brochures

**Standard Eleven**

- Labor Contracts
- Policies on Reasonable Accommodations Person with Disabilities
- Policy Against Sexual Harassment
- Policy Against Discrimination, Harassment and Retaliation
- Policy Statement on Affirmative Action, Non-Discrimination and Diversity
- Policy on Equal Opportunity
- Equal Opportunity Policy on Contracting and Purchasing