

# 2003 - 2004 Annual Report Worksheet



National Accrediting Commission of Cosmetology Arts & Sciences  
4401 Ford Avenue, Suite 1300, Alexandria, Virginia 22302  
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## **Annual Report On-Line 2003-2004**

**DUE DATE November 30, 2004**

### **Instructions/Annual Report Worksheet**

The Annual Report must be completed on-line. Please read all instructions completely and carefully **since several changes have been made.** **NOTE: You must sign, date and mail to the NACCAS office, certification that your annual report data is accurate. Form is on page 3 of instructions/worksheet.**

Late filing Penalty: \$405 for any report not submitted by December 15. The late fee is cumulative per school, per month. Instructions for submitting annual report data on-line start on page 4.

#### **Financial Information**

You must submit with the certification sheet for each school's annual report, the most recent complete twelve (12) month audited financial statement that complies with US Department of Education regulations, if your school participates in Title IV Financial Aid Programs. If your school does not participate in Title IV Financial Aid Programs, please submit a compiled financial statement for the most recent twelve (12) months. Please include school reference number(s) on the financial statement.

**If your accounting year ends in the period 12/31 through 5/31, please forward your most recent audited/compiled statement. Otherwise, forward the previous years audited/compiled statement.**

Effective January 1 2000, all schools are required to have Internet access.

**CERTIFICATION**

I HEREBY CERTIFY that all information contained within this Annual Report is true and accurate to the best of my knowledge.

\_\_\_\_\_  
Signature of School Owner

\_\_\_\_\_  
Date

Owner ID:

School Reference #(s):

Current E-mail address: \_\_\_\_\_  
Please print clearly

**SIGN AND DATE THIS PAGE – INCLUDE OWNER ID & REFERENCE NUMBER(S).**

**ATTACH THIS PAGE TO YOUR COMPLETE FINANCIAL STATEMENTS.**

**Mail to:**

NACCAS  
ATTN: Mark Baxter  
4401 Ford Avenue, Suite 1300  
Alexandria, VA 22302

## Getting Started

1. Gather your data and fill in the worksheet.
2. Double check data against back up documents for accuracy.
3. When you are sure the data is correct, you are ready to start the on-line report.

## Filing the Report On-Line

1. Go to [www.naccas.org](http://www.naccas.org), click the Member Menu Link.
2. Enter first set username and password provided by NACCAS.
3. Change password (**write down new password and keep it in a safe place**), enter security question and answer
4. Click [here](#) to log onto database. Username and password screen shows.
5. Enter second set username, password and database name: naccas, click connect.
6. You will see list of schools: click select button for school.
7. You will see menu options screen.
8. For annual report, enter option 3 in the space provided and hit enter key.
9. Annual Report Year Selection: Select current report year (03-04) and click select button.
10. Annual Report List: For selected report year, lists school reference number(s).
11. AR Ltr Recd: Date that your school signed for annual report worksheet. (This date is entered by NACCAS staff person)
12. Due Date: Date annual report due. Note: Late fees issued on November 16 and are cumulative for each month AR not submitted.
13. Entity: Number issued by Department of Education for Title IV schools for main campus and branch location(s). Your USDE Entity Number is 12 digits and can be found on the Institutional Eligibility Notice or Program Participation Agreement.
14. Verify that any provided information is accurate. Make changes to Entity number if necessary.
15. Click "Edit" button to proceed to next screen.
16. Schools Tab: Top block lists main campus, reference # and school name on same entity number. Middle block lists schools on same financial report. Bottom block lists Programs accredited by another agency.
17. Course Info Tab: This screen lists all Program(s) approved by NACCAS for the school(s) listed. We have pre-set Program codes previously approved by NACCAS. You may add a Program not listed by double-clicking a blank Program code field. You will see a list of Program codes. Choose the code to enter into the block. Note: If the Program has not been previously approved by NACCAS, you MUST submit a Change/Addition of New Program Application along with any applicable fees.

Below is the worksheet form to enter your numbers. Gather your data and fill out this form. There are detailed explanations for each question. Write your responses in the appropriate boxes after each question. Please verify the accuracy of your data, and then transfer the numbers to the on-line form.

Annual Report Worksheet

<b>Program Code:</b> Approved Program codes are pre-set	
<b>Program Description:</b> Pre-set	
<b>Hours:</b> Clock hours required to complete the Program	
<b>Credit:</b> Credit hours or competencies required to complete Program	
<b>Cat:</b> Category code (example C -Cosmetology, TT – Teacher Training) Pre-set	
<b>Was Program Taught:</b> Y if Program was offered for calendar year 2003, otherwise N	
<b>Lead to State Licensing or State or National Certifications:</b> Y or N, If N can not enter any numbers in licensing fields	
<b>Tuition Cost:</b> Tuition charged by your school	
<b>Bks &amp; Supply:</b> Books and Supply cost	
<b>Rm &amp; Board:</b> Room and Board cost	

<b>PROGRAM:</b>			
<b>Beginning Enroll:</b> Number transferred from ending enrollment submitted on last annual report as of December 31, 2002			
<b>Ending Enroll:</b> Include all students who had started training and were currently enrolled as of December 31, 2003			
<b>Past Year Enroll:</b> Include all students who enrolled and started training during the 2003 calendar year (A student enrolled more than once, count as 1 enrollment).			
<b>1) Students scheduled to complete:</b> Include any student, without regard to funding or entity through which the student is enrolled, if he or she is enrolled in the full program or enrolled in the final portion of the program, and had an enrollment agreement or contract (or amendment) showing an expected graduation date in 2003. A student enrolled under a third party contract which only enables him or her to take a portion of the program which will not satisfy state requirements for licensure, or certifications, should not be counted as scheduled to graduate. (All students, however, should be counted in the enrollment section above).			
<b>2) Students who completed:</b> Of the students identified as "scheduled to complete", determine the number of students who completed the program by the time this report is prepared			
<b>3) Students who did not complete due to:</b> Allows you to explain why some of your students did not complete the Program. In the grid below, enter the number in the appropriate reason box. If the reason for withdrawal is unknown, include these students in the "other box". (For example, if one of your students had a health problem and dropped Cosmetology, then transferred to Nail Tech Training; do not enter the student as a statistic in more than one block. (The total of graduates and students who did not complete can <u>NOT</u> be more than the number who were scheduled to graduate).			
<b>Health Reasons</b>			
<b>Still attending</b>			
<b>Failure to achieve satisfactory progress in attendance</b>			
<b>Failure to achieve satisfactory academic progress</b>			
<b>Military transfer</b>			
<b>Moved Out of State</b>			
<b>Others</b>			

<p><b>4) No. of Completers who found job:</b> Determine the completers who are licensed, certified or otherwise eligible for employment. Then determine the number who has found jobs in a cosmetology related industry/profession (example; salon professional, teaching, massage or salon product sales, consulting).</p>	
<p><b>5) No. of Completers ineligible to work:</b> Of the students counted as completers, enter the number who are ineligible for employment. (Acceptable example; not taking the licensing exam, moved out of state, or death. You must have documentation to support data). Please note: the number of ineligibles cannot be greater than the number of employed.</p>	
<p><b>6) No. who took Lic Exam in Last 12 Months:</b> Determine the number of graduates from your school(s) <u>no matter what year they graduated, who took the licensing examination for the first time in calendar year 2003</u>. This can be based on a school count or information provided by the licensing agency. <b>If your state provides licensure information for a period other than the calendar year, you may use data, however, you must identify the twelve-month period of time the report covers: _____(mm/yy) to _____(mm/yy).</b></p> <p><b>Note:</b> If a graduate can take parts of the exam at different times, count him/her in the year he takes the last part of the exam for the first time</p>	
<p><b>7) No. who passed Lic Exam:</b> Of the students counted in item 6, determine the number who passed the test in 2003. If a student takes the licensing exam more than one time, only count him/her once (student takes the exam twice; fails the first time, passes the second attempt, count the student once as passing).</p>	
<p><b>Completion, placement and licensure data are only for the purposes of complying with NACCAS' reporting requirements. Disclosure of this information to NACCAS will not fulfill the requirements of the <i>Student Right to Know and Campus Security Act or IPEDS.</i></b></p>	

<p><b>Ability to Benefit Students:</b> This section concerns students counted in items 1-7 who were admitted according to ATB policies. This data is important to show regulatory agencies, to collect statistics on our NACCAS schools, and to enable us to make comparisons with the public sector institutions. <b>If you do not accept ATB students, you must enter NONE for test type and NONE for method.</b> Test grade level may be left blank. Enter 0 in all other boxes. If the group of students scheduled to graduate in 2003 included ATB students, you should answer all questions.</p>	
<p><b>Of the students counted in question 2:</b></p>	
<p><b>ATB Test Type:</b> If you test your ATB students, which test do you use? (Enter NONE if you do not accept ATB students).</p>	
<p><b>ATB Method:</b> Identify the method used to determine the Ability-to-Benefit for students who enrolled in this Program. (Enter NONE if you do not accept ATB students).</p>	
<p><b>ATB Grade Level:</b> If the test you use is a nationally recognized, standardized test, indicate grade level that most closely corresponds to the level of the test you are using.</p>	
<p><b>8) ATB students counted as Program completers:</b> Number of ATB students counted in item 2.</p>	
<p><b>How many ATB students did not complete?:</b> Number of ATB students, counted in item 1, who did not complete.</p>	
<p><b>9)How many ATB students found jobs?:</b> Number of ATB students, counted in item 4 who found jobs.</p>	
<p><b>How many ATB students who did not find jobs?:</b> Number of ATB students, counted in item 2, who did not find job.</p>	
<p><b>How many ATB students passed Lic. Exam?:</b> Number of ATB students, counted in item 7, that passed the licensing exam.</p>	
<p><b>How many ATB students failed Lic. Exam?:</b> Number of ATB students, counted in item 6, who took the licensing exam and failed.</p>	

***Please note: Pages 6, 7 & 8 must be completed for each Program (make copies of these pages if you have multiple Programs). When you have completed entering data for all Programs, click the Loan Tab to continue.***

<b>Loan Program Tab:</b>	
<b>Fed School ID:</b> (Department of Education OPE-ID)	
<b>Congressional District Code:</b> (leave blank if you don't have this information)	
<b>School District Code:</b> (leave blank if you don't have this information)	
<b>Number of Financial Aid Students:</b> Number of students who received financial aid from one or more federal programs: Enter in each of the boxes, the total dollar amount of financial aid, to the nearest whole dollar (example: 1000, not 1000.50) received by your students for each of the programs your institution participates in (most recent financial aid award year):	
<b>Pell</b>	\$
<b>FSEOG</b>	\$
<b>FED SLS</b>	\$
<b>Unsub FED STAFFORD</b>	\$
<b>Sub Fed STAFFORD</b>	\$
<b>Fed PLUS</b>	\$
<b>Unsub Fed Direct STAFFORD</b>	\$
<b>Sub Fed Direct STAFFORD</b>	\$
<b>Fed Direct PLUS</b>	\$
<b>Fed PERKINS</b>	\$
<b>CWS</b>	\$
<b>Other</b>	\$
<b>INSTITUTIONAL AID</b>	\$
<b>Participating in Gov Loan Programs:</b> Y or N	
<b>If N, have withdrawn:</b> Y or N (If Y, must enter effective date). This information will be copied from previous annual report year	
<b>Effective Date:</b> Date institution withdrew from Gov. Loan Programs. This information will be copied from previous annual report year	

<b>Has Program Review/OIG Audit:</b> Has (have any of) school(s) had a program review(s) or OIG audit in the most recent twenty-four (24) months?	
<b>Any Adverse Determinations:</b> Y or N; if yes, include on a separate sheet of paper describing the program review findings and <b>attach with certification page and financial statements.</b>	
<b>Accredit by Other:</b> Y or N Is any institution covered by this report accredited by another agency.	
<b>Any State Violation:</b> Y or N Has any institution covered by this report been subject to a state process in the past 24 months?	

***When you have finished entering the above fields, click Financial Tab to continue.***

<p><b>Financial Calc Tab:</b> Enter the appropriate dollar amounts from your income and balance statement. <u>Use a minus sign to indicate a negative amount.</u> The dollar amounts in the bolded fields are transferred to the financial info tab to calculate your composite score. When you are finished entering all your financial data and to calculate your school's composite score, <b>click the financial info tab, and then click any field.</b></p>	
<p><b>Cash:</b> All cash, checking, savings and petty cash</p>	
<p><b>Accounts Receivable:</b> All monies owed to the school by students who have already started classes, or are enrolled for future classes, and all other receivables other than student contracts, which are expected to be collected within one year.</p>	
<p><b>Prepaid Expenses:</b> Any monies paid for expenses benefiting the school in the future; e.g., insurance premiums, deposits, and service contracts paid for the next year.</p>	
<p><b>Inventories:</b> Cost of merchandise on hand for the school that could be used for demonstration and instruction and that also could be sold.</p>	
<p><b>Notes Receivable from Affiliate:</b> An example of a related-party receivable. Related party receivables should be classified by source, e.g., officers and directors, affiliates, and employees.</p>	
<p><b>Investments:</b> Any investments that could be converted to cash immediately or within one year.</p>	
<p><b>Property and Equipment, Net:</b> Cost of fixed assets required to operate the school less accumulated depreciation, e.g., desk, table, chairs, lighting, autos, etc.</p>	
<p><b>Amount Due from Owner:</b> Any monies borrowed by the owner from the business.</p>	
<p><b>Goodwill:</b> An intangible long-term asset; it is for cost paid for a business which may be due to exceptional management, location, or other factors; it is for the amount above and beyond the business assets.</p>	
<p><b>Organization Costs:</b> An intangible assets; it is a necessary cost incurred in opening or launching and enterprise.</p>	
<p><b>Deposit:</b> Any monies deposited for future services or contracts entered into by the business.</p>	
<p><b>Accounts Payable:</b> All monies that the school owes to creditors payable within one year, e.g., utility bills, rent, merchandise purchased on account, service contracts for maintenance of equipment, payroll, payroll or sales taxes, etc.</p>	
<p><b>Accrued Expenses:</b> Expenses incurred by the business that have not yet been paid.</p>	

<b>Current Portion of Long-Term Debt:</b> Only portion of long-term obligations (payable in more than one year), which are owed and payable in the current year, e.g., the portion of a five-year loan or lease that is due in the current calendar/fiscal year.	
<b>Deferred Revenue:</b> Revenue received but not yet earned by the business, e.g., tuition paid in advance by students but not yet earned.	
<b>Long-Term Debts, net of Current Portion:</b> The entire amount of all long-term obligations owed by the school, payable in more than one year, e.g., long-term loans, leases on equipment, automobile loans, and affiliated companies.	
<b>Contributed Capital:</b> Monies contributed to the business by the owners.	
<b>Retained Earnings:</b> The amount of monies retained in a business that results from profitable operations.	
<b>Tuition Income:</b> Revenues generated from tuition	
<b>Service Income:</b> Revenues generated from clinical services	
<b>Operating Income:</b> Revenues from kits, books and supplies and other businesses (does not include clinic and tuition income).	
<b>Non-Operating Income:</b> Any income derived from sources outside of the business, e.g., the sale and gain of an extraordinary item.	
<b>Cost of Goods Sold:</b> The merchandise inventory expense defined by the following formula: $\text{cost of goods sold} = \text{merchandise inventory at the beginning of period} + \text{net purchases} - \text{merchandise inventory at the end of period}$ .	
<b>Administrative Expenses:</b> Expenses related to the enterprise as a whole, as opposed to expenses related to specific functions.	
<b>Depreciation Expenses:</b> Depreciation is the process of allocating the cost of plant and equipment assets to periods expected to benefit from the use of these assets.	
<b>Interest Expense:</b> Any interest paid on short and long-term business loans.	
<b>Other: Gain on Sale of Investments:</b> Any gain on investments sold by the business during the calendar/fiscal year.	
<b>Federal Income Taxes:</b> Any federal income taxes paid by the business for any profits during the year.	
<b>Extraordinary Loss, Net of Tax:</b> A material expense item characterized by both its unusual nature and infrequency of occurrence. An extraordinary loss is shown on an income statement along with its income tax effects.	
<b>Retained Earnings, Beginning of Year:</b> The earnings retained by the business at the beginning of the accounting year.	

***When you have completed entering your financial data, click the Financial Info Tab to calculate your school's composite score and to continue.***

<b>Financial Info Tab:</b> Blue highlighted field amounts are transferred from the financial calc tab. Click inside any field to show calculated composite score.	
<b>FY End:</b> Fiscal Year End date (MMYY) Example: 1203	
<b>A/C Year End:</b> Accounting year-end (DD-MMM-YYYY) Example: 31-DEC-2003	
<b>Fin. Statement Type:</b> A or C	
<b>L/C:</b> Letter of Credit; Y or N (may be used in case of low composite score) NACCAS must have copy from the USDE on file.	
<b>Amount:</b> Dollar amount of Letter of Credit.	
<b>L/C Exp:</b> Letter of Credit Expiration date (DD-MMM-YYYY). Example: 31-DEC-2003	
<b>Business Ent:</b> Copied from previous year.	
<b>School Changes:</b> Y or N; change of ownership, location, etc. If Y, must enter date of change.	
<b>Change on:</b> Date of school change.	

***When you have completed entering your data, click the Section 3 Tab to continue.***

<p><b><u>Section 3 Tab Demographic Information</u></b></p> <p>The information in this section should be representative of the student enrollment as of October 15, 2003. Complete all fields if possible. If you have general statistics but not the breakdown, use the “total” or “other” column.</p> <p>By law any institution of higher education which offers vocational programs, or receives, applies for or expects to apply for federal financial assistance is required to gather racial/ethnic data to submit to the federal government each year on various IPEDS forms. NACCAS uses the same IPEDS racial/ethnic categories on the NACCAS Annual Report form to make it easier for you to provide this information.</p> <p>Select the appropriate school by clicking the Sel button. Enter the statistical information in the appropriate boxes. Enter data for each school listed.</p>	
<p><b>Total Donations your institution raised:</b></p>	<p>\$</p>
<p><b>Awards or Achievements received:</b> Y or N</p>	
<p><b>Number of Enrollment as of January 1, 2003:</b></p>	
<p><b>Number of Enrollment as of January 1, 2004:</b></p>	
<p><b>Number of Enrollment as of October 15, 2003:</b></p>	

Fill in the chart below for students enrolled as of October 15, 2003.

Category	Female	Male	Total
RACE: ASIAN			
RACE: BLACK			
RACE: CAUCASIAN			
RACE: HISPANIC			
RACE: NATIVEAMERICAN			
RACE: OTHER			
AGE: UNDER 20			
AGE: 20-23			
AGE: 24-29			
AGE: 30-39			
AGE: 40 AND OVER			
INCOME: H/O/HOUSE \$0-9999			
INCOME: H/O/HOUSE \$10000-19999			
INCOME: H/O/HOUSE \$20000-29999			
INCOME: H/O/HOUSE \$30000 AND OVER			
INCOME: INDEPENDT\$0-9999			
INCOME: INDEPENDT\$10000-19999			
INCOME: INDEPENDT\$20000-29999			
INCOME: INDEPENDT\$30000 + OVER			
INCOME: A DEPENDT \$0-9999			
INCOME: A DEPENDT \$10000-19999			
INCOME: A DEPENDT \$20000-29999			
INCOME: A DEPENDT \$30000 + OVER			
DIV/WIDOW + NO.OF DEPENDT 0			
DIV/WIDOW + NO. OF DEPENDT 1			
DIV/WIDOW + NO.OF DEPENDT 2			
DIV/WIDOW + NO. OF DEPENDT 3			
DIV/WIDOW+NO.OFDEPENDT 4-5			
DIV/WIDOW+NO.OFDEPENDT >5			

Fill in the chart below for students enrolled as of October 15, 2003.

Category	Female	Male	Total
MARRIED + NO.OF DEPENDT 0			
MARRIED + NO.OF DEPENDT 1			
MARRIED + NO.OF DEPENDT 2			
MARRIED + NO.OF DEPENDT 3			
MARRIED + NO.OF DEPENDT 4-5			
MARRIED + NO.OF DEPENDT > 5			
SINGLE + NO.OF DEPENDT 0			
SINGLE + NO.OF DEPENDT 1			
SINGLE + NO.OF DEPENDT 2			
SINGLE + NO.OF DEPENDT 3			
SINGLE + NO.OF DEPENDT 4-5			
SINGLE +NO.OF DEPENDT > 5			

When you have completed entering all your data, go back and double-check your data for accuracy. When you are sure your data is correct, click the Submit Report Tab to submit your 2002-03 NACCAS Annual Report.

## **Submit Report Tab:**

Annual Report Status: O-Open or S-Submit; open status allows updating of your data. Submit only allows viewing of data. ***You must change the status to 'S' by December 15, 2004 to avoid cumulative late fees.***

There are no bells or whistles when you change the status. Remember, you will not be able to modify your annual report numbers once the status is changed to 'S'.

Once status is changed to 'S', an email confirmation is sent within 48 hours. If you do not receive an email confirming status change, please send an email to [webinfo@naccas.org](mailto:webinfo@naccas.org). When you receive the email confirmation, check your outcomes. If they are below the minimum standard or don't seem quite right, look over your numbers for data entry errors. If something is entered incorrectly, now is the time to fix it! Once the due date (November 30) is passed, you will need to submit changes with supporting documentation.

To revise your annual report data after the due date, you need to complete the following steps:

1. Gather all the supporting documentation to verify the changes.
2. Go to member menu section and get the appropriate forms as shown below

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### **Annual Report Resources**

- **Forms For Revising Submitted Reports**
  - Beginning Enrollment List [MS WORD](#) | [ADOBE PDF](#)
  - Ending Enrollment List [MS WORD](#) | [ADOBE PDF](#)
  - Completion & Placement Grid [MS WORD](#) | [ADOBE PDF](#)

3. Finally, submit your changes to the address below.

NACCAS AR Revisions  
4401 Ford Avenue, Ste 1300  
Alexandria, VA 22302-1432

Or fax all documents to 703/379-2200 Attention: NACCAS AR Revisions  
Any questions, please contact the NACCAS office.