

2023 Annual Fiscal Report Questions - Pacific Islands, Public Institutions: [contact("organization")]

Section 1 - General Information:

College name:

American Samoa Community College

2. System Organization name:

American Samoa Community College

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Elsie Lesa

Title of College CBO

Financial Officer

Phone number of College CBO

(684) 699-2722

E-mail of College CBO

e.lesa@amsamoa.edu

Name of System Organization CBO, if different from the College CBO

Title of System Organization CBO, if different from the College CBO

Phone number of System Organization CBO

E-mail of System Organization CBO

4. System Organization fiscal year:

	January	February	March	April	May	June	July	August	September	October	November	December
from first day of (month)										X		
to last day of (month)									X			

Section 2 - System Organization Data (including single college organizations) Revenue:

5. For the following amounts, please enter 'n/a' if not applicable.

	REPORT- 2 (\$)	REPORT- 1 (\$)	REPORT (\$)
5a. Annual General Fund and Tuition & Fee Revenue <i>The 'General Fund' is the general operating fund or account that is not subject to specific restrictions from the funding sources; it usually contains the salary and benefit costs for the vast majority of college employees; the CEO/CFO/CBO usually can move available budgeted funds among the expenditure accounts without governing entity priority approval.</i>	7,683,652	6,831,732	8,601,989
5b. Revenue from other unrestricted sources (non-General Fund) <i>These revenues could include donations, facilities rental, concert receipts and other college-generated revenue that is available to fund operations.</i>	5,067,009	4,247,688	5,158,290

Section 2 - System Organization Data (including single college organizations) Revenue:

5bi. On the previous page, you listed \$5,067,009 in revenue from non-General Fund resources in Report-2. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
Report-2 (1)	Federal Grant Revenue	\$5,067,009	Sustainable
Report-2 (2)			

5bi. On the previous page, you listed \$4,247,688 in revenue from non-General Fund resources in Report-1. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
Report-1 (1)	Federal Grant Revenue	4,247,688	Sustainable
Report-1 (2)			

5bi. On the previous page, you listed \$5,158,290 in revenue from non-General Fund resources in Report. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
Report (1)	Federal Grant Revenue	5,158,290	Sustainable
Report (2)			

Section 2 - System Organization Data (including single college organizations) Revenue:

6. Beginning/Ending Fund Balance

	REPORT- 2	REPORT- 1	REPORT
6a. Net Beginning Balance available to fund operations <i>"Beginning Balance" refers to any funds carried over from the previous fiscal year, or other funds that will be available in addition to the Annual Operating Revenue of Allocated Budget in 5a. For example, in some organizations budgeted funds are funds that had been allocated to the college in the prior year but which were not expended are added to the college's next year's available funds or allocated budget.</i>	9,733,907	8,532,366	5,878,073
6b. Net end of the year Operational Balance (unspent and uncommitted funds)	8,532,366	5,878,073	5,293,533

Section 3 - Annual Operating Expenditures:

7. Expenditures

	REPORT-2	REPORT-1	REPORT
7a. Total Operating Expenditures	8,117,191	8,134,652	9,422,803
7b. Total annual Operating Personnel Costs	6,446,451	6,776,812	8,051,863
7c. Other Operating Current Expenditures (Total expenditures minus personnel Costs, i.e., 7a – 7b)	1,670,740	1,357,840	1,370,940

Section 4 - Borrowing/Debt:

8. Did the System Organization borrow funds for cash flow purposes?

	Yes	No
REPORT-2		X
REPORT-1		X
REPORT		X

9. Total System Organization Borrowing/Debt

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
a. Short-Term Borrowing (less than one year)	0	0	0
b. Long-Term Borrowing/Debt	0	0	0

10. Did the System Organization issue unrestricted long-term debt instruments during the fiscal year noted?

	Yes	No
REPORT-2		X
REPORT-1		X
REPORT		X

10a. If you answered YES for any year in question 10, please indicate what type. Enter n/a if not applicable.

	REPORT-2	REPORT-1	REPORT
Type of long-term debt instrument:	n/a	n/a	n/a

10b. If you answered YES for any year in question 10, please indicate amounts. Enter n/a if not applicable.

	REPORT-2	REPORT-1	REPORT
Amount of borrowing	n/a	n/a	n/a

11. Debt Service Payments (General Fund)

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
Debt Service Payments	0	0	0

Section 5 - Cash Position:

12. System Organization Ending Cash Balance

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
End of Fiscal Year Cash Balance (i.e., unencumbered cash)	986,311	294,490	288,102

13. Does the system organization prepare multi-year cash flow projections during the year?

Yes

Section 6 - Annual Audit Information:

14. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions

06/11/2023

15. List the number of audit findings (financial statement and federal compliance, if applicable)

	REPORT-2	REPORT-1	REPORT
15a. Number of findings (enter 0 if none or 'n/a' if not applicable)	5	5	5

15b. From Summary of Auditors Results (Annual Audit) for report year: (this is usually a single page at the beginning of the Findings and Questioned Costs section)

Number of modified/qualified opinions, if applicable:

0

Section 7 - Other Information:

16. Enrollment (System Organization and Single College Organizations)

	REPORT-2	REPORT-1	REPORT
16a. Budgeted or Planned Number of Students <i>Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.</i>	830	823	1,058
16b. Actual Number of Students <i>Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.</i>	823	928	834

17a. During the report year, did the College or System Organization settle any contracts with employee bargaining units?

No

17b. Did any negotiations remain open?

No

17c. Describe significant fiscal impacts:

n/a

College Data

18. Enrollment (College)

	REPORT- 2	REPORT- 1	REPORT
18a. College Budgeted or Planned number of Students <i>Student counts as defined in the College's Self-Study; headcount, full-time, full-time equivalent, etc.</i>	830	823	1,058
18b. College Actual number of Students <i>Student counts as defined in the College's Self-Study; headcount, full-time, full-time equivalent, etc.</i>	823	928	834

19. College Budget and Expenditures (College)

	REPORT- 2	REPORT- 1	REPORT
19a. Unrestricted budget or operating resources allocated to the College by the System Organization	7,683,652	6,831,732	8,601,989
19b. College end of fiscal year Unrestricted Cash Balance (unencumbered cash) <i>For a college within a multi-college District, include District allocated costs.</i>	986,311	294,490	288,102

20. At the end of the fiscal year what was the amount, if any, of general fund or operating budget allocation that was unspent by the College?

	REPORT-2 (\$)	REPORT-1 (\$)	REPORT (\$)
Enter N/A if not applicable	n/a	n/a	n/a

21. What percentage of any ending fund balance or allocation does the System Organization allow the College to carry-over into the following fiscal year?

0%

22. USDE official cohort Student Loan Default Rate (FSLD). (If not applicable, enter 0)

	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
Cohort 3-year rate	0%	0%	0%

23a. For report year, how many executive or senior administrative leadership positions have an administrator hired into the position as of the end of the report year?

0

23b. How many executive or senior administrative leadership positions have been replaced with an interim, or remain vacant as of the end of the Report Year?

0

23c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)

n/a

Section 9 - Final Step

Name of person submitting this report:

Elsie Lesa

Title of person submitting this report:

Financial Officer

Email of person submitting this report:

e.lesa@amsamoa.edu

Email Confirmation:

e.lesa@amsamoa.edu

By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.

Check to confirm and acknowledge