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ACCREDITING COMMISSION FOR COMMUNITY AND JUNIOR COLLEGES

2026 Annual Fiscal Report Questions

Pacific Islands, Public Institutions

(Due nine months after the end of the fiscal year closing on or before 12/31/25)

General Information

1.	College name:	American Samoa Community College
2.	System Organization name:	American Samoa Community College

"System Organization" refers to the entity that files financial statements,state and federal reports; allocates funds to the accredited college;is audited by outside auditors; and is ultimately responsible for the fiscal viability of the accredited college.In the case of the PIPI colleges, the System Organization is either a university or a government entity.

3. Contact information for Chief Business Officers (CBO):

a. Name of College Chief Business Officer (CBO):	Elsie Lesa
b. Title of College CBO:	Financial Officer
c. Phone number of College CBO:	684-699-9155
d. Email of College CBO:	e.lesa@amsamoa.edu
e. Name of System Organization CBO, if different than College CBO:	
f. Title of System Organization CBO, if different than College CBO:	
g. Phone number of System Organization CBO, if different than College CBO:	684-699-2722
h. Email of System Organization CBO, if different than College CBO:	e.lesa@amsamoa.edu

4. System Organization fiscal year:
From first day of: October to last day of: September

Revenue (System Organizations and Single College Organizations):

For the purposes of this report, the terms REPORT, REPORT-1, and REPORT-2 refer to the most recently completed fiscal year prior to 12/31/2024 (i.e., REPORT) and the two previous fiscal years (i.e., REPORT-1, REPORT-2).

	REPORT-2	REPORT-1	REPORT
5a. Annual General Fund and Tuition & Fee Revenue:	$ 9,443,368	$ 7,219,264	$ 7,656,816

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 and the CEO/CFO/CBO usually can move available budgeted funds among the expenditure accounts without prior approval from the governing entity.

	REPORT-2	REPORT-1	REPORT
5b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	$ 6,147,789	$ 11,011,990	$ 9,467,888

These revenues could include donations, facilities rental, concert receipts and other college-generated revenue that is available to fund operations.

5bi. Describe primary sources of Revenue (e.g., Foundation, rents, transfers-in from other funds, etc.) listed in question 5b, above (note: HEERF is no longer considered ongoing; list as one time for 22/23):

Year	Description	Amount	Sustainable/ One-time/HEERF
REPORT-2	Federal Grant Revenue	$ 6,147,789	Sustainable
REPORT-2	n/a	$ n/a	NoAnswer
REPORT-1	Federal Grant Revenue	$ 11,011,990	Sustainable
REPORT-1	n/a	$ n/a	NoAnswer
REPORT	Federal Grant Revenue	$ 9,467,888	Sustainable
REPORT	n/a	$ n/a	NoAnswer

6. Beginning/Ending Fund Balance

	REPORT-2	REPORT-1	REPORT
6a. Net Beginning Balance available to fund operations:	$ -8,973,941	$ -10,449,015	$ -11,610,875
6b. Net end of the year Operational Balance (unspent and uncommitted funds):	$ -7,808,657	$ -7,634,190	$ -8,547,104

"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.

Annual Operating Expenditures (System Organization and Single College Organizations)

REPORT-2 REPORT-1 REPORT

7a. Total Operating Expenditures:	$ 10,918,414	$ 11,166,247	$ 11,612,809
7b. Total annual Operating Personnel Costs:	$ 9,192,644	$ 9,837,015	$ 9,852,220
7c. Other Operating Current Expenditures: *(Total Expenditures minus Personnel Costs, i.e. 7a – 7b)*	$ 1,725,770	$ 1,329,232	$ 1,760,589

Borrowing/Debt (System Organization and Single College Organizations):

	REPORT-2	REPORT-1	REPORT
8. Did the System Organization borrow funds for cash flow purposes?	No	No	No

9. Total System Organization Borrowing/Debt (Exclude GASB 87 capitalized leases):

	REPORT-2	REPORT-1	REPORT
9a. Short-Term Borrowing (less than one year):	$ 0	$ 0	$ 0
9b. Long-Term Borrowing/Debt (Total Debt):	$ 0	$ 0	$ 0

	REPORT-2	REPORT-1	REPORT
10. Did the System Organization issue long-term debt instruments during the fiscal year?	No	No	No
10a. If you answered YES for any year in question 10, please indicate what type. Enter n/a if not applicable.	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.	$ n/a	$ n/a	$ n/a

	REPORT-2	REPORT-1	REPORT
11. Debt Service Payments (General Operating Fund):	$ n/a	$ n/a	$ n/a

Cash Position (System Organization and Single College Organizations):

	REPORT-2	REPORT-1	REPORT
12. System Organization end of fiscal year Cash Balance (unencumbered cash):	$ 321,827	$ 32,116	$ 329,569

13. Does the system organization prepare multi-year cash flow projections during the year?	Yes	No

Annual Audit Information (System Organization and Single College Organizations):

NOTE: Audited financial statements for the college or system organization (if there is no specific outside audit for the college) are due to the ACCJC no later than nine months after the close of the college's fiscal year. Please email the Audited Financial Statements as PDF files to support@accjc.org..

A multi-college organization may submit a single district audit report on behalf of all colleges in the organization that are accredited by the ACCJC. If the System Organization's audit does not include specific audit information relative to the college, but there is an internal audit specific to the college, please submit both the system organization audit and the internal audit for the college.

14. Date annual audit report for the REPORT fiscal year was electronically submitted to ACCJC, along with the institution's response to any audit exceptions: 06/12/2026

	REPORT-2	REPORT-1	REPORT
15a. List the number of audit findings for each year (financial statement and federal compliance, if applicable). Enter 0 if none.	2	3	2

15b. Number of modified/qualified opinions, if applicable (Enter 0 if none): 0

Other Information (System Organization and Single College Organizations):

	REPORT-2	REPORT-1	REPORT
16a. Budgeted or Planned Number of Students: *Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.*	834	744	705
16b. Actual Number of Students: *Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.*	744	705	782

17a. During the report year, did the College or System Organization settle any contracts with employee bargaining units? Yes No

17b. Did any negotiations remain open? Yes No

n/a

College-Specific Data:

Single-college organizations should use the same answers as in above System Organization sections.

	REPORT-2	REPORT-1	REPORT
18a. College Budgeted or Planned Number of Students:	834	744	705

Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.

	REPORT-2	REPORT-1	REPORT
18b. Actual Number of Students:	744	705	782

Student count at System Organization level as defined in the Self-Study; headcount, full-time equivalent, etc.

	Cohort Year 2020 (published fall 2023)	Cohort Year 2021 (Published fall 2024)	Cohort Year 2022 (Published fall 2025)
19. USDE official cohort Student Loan Default Rate (FSLD) (Cohort 3-year rate) (Enter n/a if not applicable)	0%	0%	0%

20a. How many executive or senior administrative leadership positions have a new permanent administrator hired into the position or remain vacant as of the end of the report year?

0

Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. Senior executive leadership always includes the chief business official or chief financial officer of the college. For Univ of Hawaii CC's, also include changes at the associate vice president/admin affairs level.

20b. How many executive or senior administrative leadership positions have been replaced with an interim as of the end of the report year?

0

20c. Please describe the leadership change(s) referenced in 20a and/or 20b (enter N/A if not applicable):

n/a

21. Please use the text box below to provide any comments regarding the data submitted in this report (optional, no word limit).

22. Is your institution's financial health supported by a larger entity that is not reflected in the reporting requested in this form? If yes, please explain below. ACCJC staff will contact you to follow up on this item.

No