



ACCREDITING COMMISSION FOR  
COMMUNITY AND JUNIOR COLLEGES  
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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**Annual Fiscal Report**  
Reporting Year: 2017-2018  
**Final Submission**  
03/29/2019

American Samoa Community College  
P.O. Box 2609  
Pago Pago, American Samoa 96799

**General Information**

#	Question	Answer
1.	Confirm the correct institution's report	Confirmed
2.	Parent Organization name	American Samoa Community College
3.	Contact information for Chief Business Officers	
	a. Name of College Chief Business Officer (CBO)	Elsie Lesa
	b. Title of College CBO	Finance Officer
	c. Phone number of College CBO	(684) 699-9155 ext. 308
	d. E-mail of College CBO	e.lesa@amsamoa.edu
	e. Name of Parent Organization CBO if different than the College CBO	N/A
	f. Title of Parent Organization CBO if different than the College CBO	N/A
	g. Phone number of Parent Organization CBO	N/A
h. E-mail of Parent Organization CBO	N/A	

**Parent Organization Data**

4.	Parent Organization fiscal year :	from first day of <b>October</b> to last day of <b>September</b>		
5.	a. Annual General Fund and Tuition & Fee Revenue	REPORT \$ 6,979,417	REPORT-1 \$ 7,895,652	REPORT-2 \$ 8,441,753
	b. Revenue from other unrestricted sources (non-General Fund)	\$ 5,625,314	\$ 4,717,129	\$ 5,916,114
6.	a. Net Beginning Balance available to fund operations	REPORT \$ -2,928,567	REPORT-1 \$ -1,396,157	REPORT-2 \$ -1,295,671
	b. Net end of the year Operational Balance (unspent and uncommitted funds)	\$ -6,273,457	\$ -6,078,419	\$ -3,978,822

**Annual Operating Revenue**

7.	a. Total Operating Expenditures	REPORT \$ 7,795,040	REPORT-1 \$ 8,173,339	REPORT-2 \$ 7,384,706
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b. Total annual Operating Personnel Costs	\$ 6,147,354	\$ 5,805,574	\$ 5,579,528
c. Other Operating Current Expenditures [Expenditures - Outgo (a - b)]	\$ 1,647,686	\$ 2,367,765	\$ 1,805,178

**Liabilities**

	REPORT	REPORT-1	REPORT-2
8. Did the Parent Organization borrow funds for cash flow purposes?	No	No	No
9. Total Parent Organization Borrowing	REPORT	REPORT-1	REPORT-2
a. Short-Term Borrowing (less than one year)	\$ 0	\$ 0	\$ 0
b. Long Term Borrowing	\$ 0	\$ 0	\$ 0
10. a. Did the Parent Organization issue long-term debt instruments during the fiscal year noted?	No	No	No
b. What type(s)	N/A	N/A	N/A
c. Total amount	\$ 0	\$ 0	\$ 0
11. Debt Service Payments (General Operating Fund)	\$ 0	\$ 0	\$ 0

**Cash Position**

	REPORT	REPORT-1	REPORT-2
12. Parent Organization end of fiscal year Cash Balance (unencumbered cash):	\$ 929,390	\$ 1,207,509	\$ 1,874,317
13. Does the parent organization prepare multi-year cash flow projections during the year?			Yes

**Annual Audit Information**

14.	Date annual audit report for the REPORT fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions	04/15/19
<p><b>NOTE:</b> Audited financial statements are due to the ACCJC no later than the 15th day of the 7th month following the close of the fiscal year. 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.</p>		
15.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):	
	REPORT	<p><b>Summary of 2 Findings: (1) Special Tests and Provisions: Auditors noted that the Verification Process for the Financial Aid Department was conducted incompletely. Of the 944 students receiving financial aid, the auditors tested 165 students file of which 89 were flagged for verification process and 2 of those student's verification process was not completely correctly. (2) Activities Allowed - Federal Work Study: The Auditors noted that the college is not in compliance with Federal Work Study allowability requirements. Of the 132 students awarded federal work study we tested 46 students of which only 2 had issues of working while they should have been in class.</b></p>
	REPORT-1	<p><b>Summary of 2 Findings: (1) Special Test and Provisions: Auditors noted that the verification process for the Financial Aid Office was not completed correctly. Of the 1,117 students receiving financial aid, the auditors tested 157 students file of which 105 were flagged for verification process and 23 of those student's verification process was not completely correctly.</b></p> <p><b>(2) Activities Allowed - Student Records: The Auditors noted that the College Financial Aid Office did not use all the days in the Spring semester to calculate R2T4 correctly. It should have been 116 days and not 109 days. By the Financial Aid Department not using the full semester days the award could be calculated incorrectly.</b></p>

REPORT-2	<p><b>Summary of 3 Findings: (1) Special Tests and Provisions: Auditors noted that the Financial Aid Department had 4 example of items related to the verification process that was conducted incompletely: a) One student used prior year verification form instead of current year, b) One student had no V6 form, c) One student had no tax return form , d) One student verification form and tax form did not match the iSIR (2)Activities allowed - Under Award: Auditors noted that The College under awarded two students tested one by \$100 and the other by \$591. (3) Activities Allowed - Student Record: Auditors noted The College Financial Aid Counselors did not reflect or update the student records to show proper enrollment status.</b></p>
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**Other Parent Organization Information**

		REPORT	REPORT-1	REPORT-2
16.	a. Budgeted or Planned Students	996	1,053	1,181
	b. Actual Students	895	916	1,009
17. a. During the reporting period, did the College or Parent Organization settle any contracts with employee bargaining units?		No		
	b. Did any negotiations remain open?	No		
	c. Describe significant fiscal impacts:	N/A		

**College Data**

COLLEGE DATA (for a single college the same answers as in the above Parent Organization sections )				
		REPORT	REPORT-1	REPORT-2
18.	a. Budgeted or Planned number of Students	996	1,053	1,181
	b. Actual number of Students	895	916	1,009
19. Unrestricted budget or operating resources allocated to the College by the Parent Organization		\$ 6,979,417	\$ 7,895,652	\$ 8,441,753
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?		\$ -6,273,457	\$ -6,078,419	\$ -3,978,822
21. What percentage of any ending fund balance or allocation does the Parent Organization allow the College to carry-over into the following fiscal year?		0 %		
		Most Recent Year	Most Recent Year-1	Most Recent Year-2
22. College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)		0 %	0 %	0 %
23. College Data: Were there any executive or senior administration leadership changes at the institution during the fiscal year?		No		
Please describe the leadership change(s)		There were no changes made to the College's senior administration during the FY 2017-2018 reporting period.		

The data included in this report are certified as a complete and accurate representation of the reporting institution.

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