



# **ASCC FINANCIAL OUTLOOK**

- **FY2011 SHORTFALL**
- **FY2012 CASH PROJECTION**
- **BHE APPROVED COST CONTAINMENT MEASURES**
- **BHE APPROVED REVENUE GENERATING MEASURES**

# FY2011 SHORTFALL

## American Samoa Community College

### ASG Subsidies Reconciliation

As of September 30, 2011

#### **FY2011 Budgeted Subsidies**

General Fund Subsidy \$ 2,117,500.00

DOI Grant In Aid \$ 1,358,000.00

**Total Budget \$ 3,475,500.00**

**Cash Received To Date 09/30/2011 \$ 2,132,800.50**

**Payment for Property Insurance & Workmen's Comp \$ 260,004.00**

**Amount Paid (Deducted for Prior Year Taxes) \$ 69,451.45**

**Amount Paid (Deducted for Prior Year Penalties) 9/29/11 \$ 28,282.75**

**Amount Deducting for ASG Retirement Payment Plan \$ 248,630.71**

**Amount Deducting for ASG Tax Payment Plan \$ 153,561.41**

**Payment Amount Due to ASCC as of 09/30/11 \$ 582,769.18**

## ASCC LOCAL CASH PROJECTIONS 2012 -

• <b>REVENUE ANALYSIS:</b> General Fund Subsidy	\$	1,948,000.00
• DOI Grant In Aid		1,358,000.00
• <b>Total Approved ASG Subsidy</b>		<b>3,306,000.00</b>
• <b>Less 18% (based on FY2011 Cash Payments)*</b>		<b>595,080.00</b>
• <b>Revised FY2012 ASG Subsidy Revenue</b>		<b>2,710,920.00</b>
• ASCC 2012 Budgeted Tuition & Fee Revenues	\$	4,271,500.00
• <b>Revised 2012 Revenue</b>	\$	<b>6,982,420.00</b>
• <b>Less: FY2011 Revenue Shortfall - affect FY2012 **</b>		<b>582,769.18</b>
• <b>Final FY2012 ASCC Local Projected Revenues</b>		
<b>Available for Local Operational Expenditures</b>	\$	<b>6,399,650.82</b>
<b>Approved 2012 Local Budget</b>	\$	<b>7,577,500.00</b>
<b>Total Projected Shortfall</b>	\$	<b>1,177,849.18</b>

**\*Projected shortfall is based on FY2011 shortfall.**

**\*\* FY2011 subsidy payment shortfall from ASG**



# FY2012 – Personnel Budget

## American Samoa Community College Budget

FY2012 Projection                   \$ 6,399,650.82

Personnel Budget (80%)           5,119,720.65

Operational Budget                 \$ 1,279,930.17



# CARRY FORWARD

## ASCC Funding Shortfalls

• 2007	(965,655.90)
• 2008	(306,908.09)
• 2009	(1,555,887.49)
• 2010*	(59,976.50)
• 2011*	634,493.63
• 2011 Subsidy Shortfall	(582,769.18)
• 2012**	<u>(595,080.00)</u>

Projected Shortfall FY2012 = **(\$3,431,783.53)**

- \* ARRA & CC Measures assisted in ASCC's cash-flow
- \*\* Projected shortfall

# **Containment Measures - Approved by BHE**

## **Still In Effect From 12/03/10**

- **Freeze Increments for local funded positions.**
- **Freeze hiring of local funded positions**
- **Freeze all local travels**
- **Grants to Pay for Personnel Services**



## **Revenue Tuition Hike**

### **Approved by BHE 11/04/11**

5% Incremental Increase For 3 Years:

- Spring 2012 - \$100 per credit
- Spring 2013 - \$105 per credit
- Spring 2014 - \$110 per credit

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- Additional **2012** funding projected for administrative & operational costs:

**\$291,135**

# IMPACTS - but not limited to:

- **Personnel Impacts**

- 1) Reducing Working Hours of personnel compensated by local funds
- 2) Reduction in Force of personnel compensated by local funds
- 3) Increase workload for existing staff
- 4) No Employment for locally funded positions.

- **Community Impact**

- 1) Reduction of educational services to current students and prospective students
- 2) Uneducated and unskilled workforce
- 3) Unemployment
- 4) Economic Crash

- **Student Impacts**

- 1) Reduction courses/programs offered
- 2) Reduction in enrollment
- 3) Reduction in services
- 4) Reduction in recruitment efforts for students
- 5) Reduction in Financial Aid Services (delays in disbursing financial aid funds to students)

**IMPACTs can be eliminated if we work towards IMPLEMENTING Cost Saving Measures to improve our cash-flow today and tomorrow.**

**THANKYOU!!!!**

# **Fiscal Update Report**

**Dean's & Director's Meeting, May 2, 2014**

# Local Budget vs. Expenditure Report

American Samoa Community College  
 General Fund Budget vs. Expenditure Report  
 For the Four Months Ended March 31, 2014

	(A)	(B)	(C)	(D)
	Approved Budget	YTD Actual	Enc/Req	Balance (Over) Under
<b>REVENUE</b>				
ASG Allotment	3,000,000	1,499,997	-	1,500,003
DOI Subsidy	1,358,000	640,000	-	718,000
Tuition & Fees	3,831,000	2,625,130	-	1,205,870
SGA Fees	60,000	34,093	-	25,907
Lab Fees	60,000	24,090	-	35,910
Technology Fees	200,000	115,320	-	84,680
Others	-	23,127	-	(23,127)
<b>Total Revenue</b>	<b>8,509,000</b>	<b>4,961,757</b>	<b>-</b>	<b>3,547,243</b>
<b>EXPENDITURES</b>				
Executive	2,257,951	694,341	62,768	1,500,841
Administrative	2,455,589	1,030,639	113,996	1,310,954
Instructional	3,467,581	1,444,288	189,666	1,833,626
Student Services	334,298	119,024	67,674	147,600
<b>Grand Total Expenditures</b>	<b>8,515,419</b>	<b>3,288,293</b>	<b>434,104</b>	<b>4,793,022</b>
<b>Variance</b>	<b>(6,419)</b>	<b>1,673,464</b>	<b>(434,104)</b>	<b>(1,245,779)</b>

# Grants Budget vs. Expenditure Report

American Samoa Community College  
Finance Division  
Grants Department  
Budget vs. Expenditure / Drawdown Report  
As of March 31, 2014

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<b>Grant Name</b>	<b>AUTHORIZED AMOUNT / BUDGET</b>	<b>YTD EXPENSES</b>	<b>BALANCE</b>	<b>Revenue</b>	<b>Revenue vs. Expenditure</b>
Administrative Support Grants	199,999	123,529	76,470	128,779	5,250
Instructional Grants	1,553,537	934,400	856,108	606,967	(327,433)
Agriculture Grants	1,729,485	1,560,848	250,985	1,648,312	87,464
CIP Projects	3,609,042	348,428	3,260,614	391,492	43,064
ARRA PROJECTS	-	18,829	(18,829)	23,215	4,387
<b>GRAND TOTAL GRANTS</b>	<b>7,411,382</b>	<b>2,986,035</b>	<b>4,425,347</b>	<b>2,798,766</b>	<b>(187,269)</b>

# Cash Five Month Projection

American Samoa Community College  
Cash Flow Projection Summary Report  
Eight Months: May 2014 - September 2014

## Cash Receipts:

Federal Financial Aid (Pell Grant)	1,050,000
AR Collection	185,000
ASG Allotment	1,162,590
Grant In Aid - DOI	600,000
Grants Drawdown - Reimbursement	1,905,000
<b>Total cash available</b>	<b>4,902,590</b>

## Cash Outlay:

Payroll	3,650,000
Utilities	350,000
Supplies	160,000
Financial Aid Due to Student ( Average 40%)	420,000
Internet Charges	50,000
Maintenance	75,000
Travel	125,000
Office Equipment	240,000
Datatel Upgrade (required)	140,000
All Other Expenses	25,000
<b>Total cash outlay:</b>	<b>5,335,000</b>
Excess/(Deficit) cash receipts over cash outlays	(432,510)
Accounts Payable Aging As of 04/30/14	(100,213)
<b>Sub-Total</b>	<b>(532,623)</b>
Cash balance as of 04/30/14	987,000
<b>Adjusted Projected Ending Cash Balance 9/30/14</b>	<b>454,376</b>



## Fiscal Resource Management (Cost Containment) Results

Description of Liability or Action	Status
ASPA Payments	Current
ASTCA Payments	Current
Bluesky Payments	Current
Retirement Payments	Current
Tax Payments	Current
Cash Reserve \$100,000	Completed and transferred to our Operation & Maintenance Account to initiate Reserve

## Budget Call FY2015

- Coming out next week  
(Week of May 5-9, 2014)
- Budget Preparation Process
  - Personnel Planning
    - Position Review in alignment of your Organization Chart
    - Divisional Assessment Data
    - Meeting with HR Director to confirm coding, grade/step, increment dates
  - Purchase Planning
    - Equipment
    - Office Supplies
  - Travel Planning
    - Annual Conferences
    - Webinars
    - Alternative Training Cost

Budget Planning must be Data Driven:

- Divisional Assessment Outcomes,
- Institutional Program Review, and
- Support and be Integrated to our Institutional Strategic Plan.



# Questions

**Thank you! 😊**

# Budget Training

May 13, 2014

## Budget Planning Driven by our Institution Strategic Plan

### •Budget Preparation Process

#### •Personnel Planning

- Position Review in alignment of your Organization Chart
- Divisional Assessment Data
- Meeting with HR Director to confirm coding, grade/step, increment dates

#### •Purchase Planning

- Equipment
- Office Supplies

#### •Travel Planning

- Annual Conferences
- Webinars
- Alternative Training Cost

#### •Services Acquired Planning

- Consultant Services

Budget Planning must be Data Driven:

- Divisional Assessment Outcomes,
- Institutional Program Review, and
- Support and be Integrated to our **Institutional Strategic Plan 2015-2020.**

## Purchasing Planning (Examples)

### •5200 (Materials & Supplies)

•**Replenishing of Office Supplies** – Conduct an assessment of what is needed in order for our offices to function – TCO

#### •**Printing & Copying Supplies**

•**Budget Plan Driven by ISP: TCO G1:O1:E4** All users of technology and equipment have been trained in proper usage, care, and maintenance of technology and equipment

•Pamphlets \$350

**Budgeting Purposes \$500**

•**Review your Historical Data** –

### •5300 (All Other Costs)

•Telephone & Communications –

•**Budget Plan Driven by ISP: T G2:O1:E01 A** report/plan indicating network and telecommunication needs are implemented and assessed –

•Research/Analysis of Products \$1,300

**Budgeting Purposes \$1,500**



## Professional Development (Examples)

### •Travel Planning

Budget Plan/Allocation Driven By: **TCO G1:O1:EO3:** Support staff have received technical training and provided with training opportunities in all areas of technology and equipment support (*SII, SIII*)

- Off-Island Support Training – One ASCC Employee (**Train the Trainer**)

Airfare (California)	\$1,800
Per Diem – 1 Week (CA)	\$1,500
Transportation	\$ 100
<u>Registration</u>	<u>\$ 500</u>
Total	\$3,900

**Budget Allocation - \$4,000**

### • Webinars

Budget Plan/Allocation Driven By: **Staffing, G1:O1:E04:** An increase in faculty and staff enrollment in courses, webinars, and training for strengthening of competencies and cross training.

Single Audit Webinar Cost \$ 350

**Budget Allocation - \$ 500**

- **Alternative Training Cost** (Trainer trains the rest of Support Team)  
Institution Internal Training

## Acquiring of Services (Examples)

- (5500) Consultants

Budget Plan/Allocation Driven By: AE:G01:O01:E02: Processes and Policies are reviewed and are updated accordingly to institutional internal and external trends. (SI, SII, SIII, SIV)

- External Review Of the Finance Division

Annual Auditing Services	\$53,350 (information retrieved from Historical Data)
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<b>Budget Allocation -</b>	<b>\$53,500</b>
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## Equipment Purchases (Example)

### • (5600) Equipment

Budget Plan/Allocation Driven By: TCO G1:O1:E06: Planned budgeting for all new and replacement purchases of technology and equipment (SI, SII, SIII, SIV) –

•Replace 1 Obsolete/Depreciated Computer	\$1199
Must be Confirmed /Verified MIS	
<b>Budget Purposes</b>	<b>\$1200</b>

## **Personnel Planning**

- **Personnel Planning**

- Position Review in alignment of your Organization Chart
- Divisional Assessment Data
- HR Director to confirm coding, grade/step, increment dates



# American Samoa Community College

## Divisional Budget Planning

June 25, 2015

6/25/15

Presentation to the Deans & Directors for  
Budget Planning

## Purpose 😊

- To provide institutional guidance for all divisions for budget planning and resource allocation.



# American Samoa Community College

## Planning for Resource Allocation

June 25, 2015

6/25/15

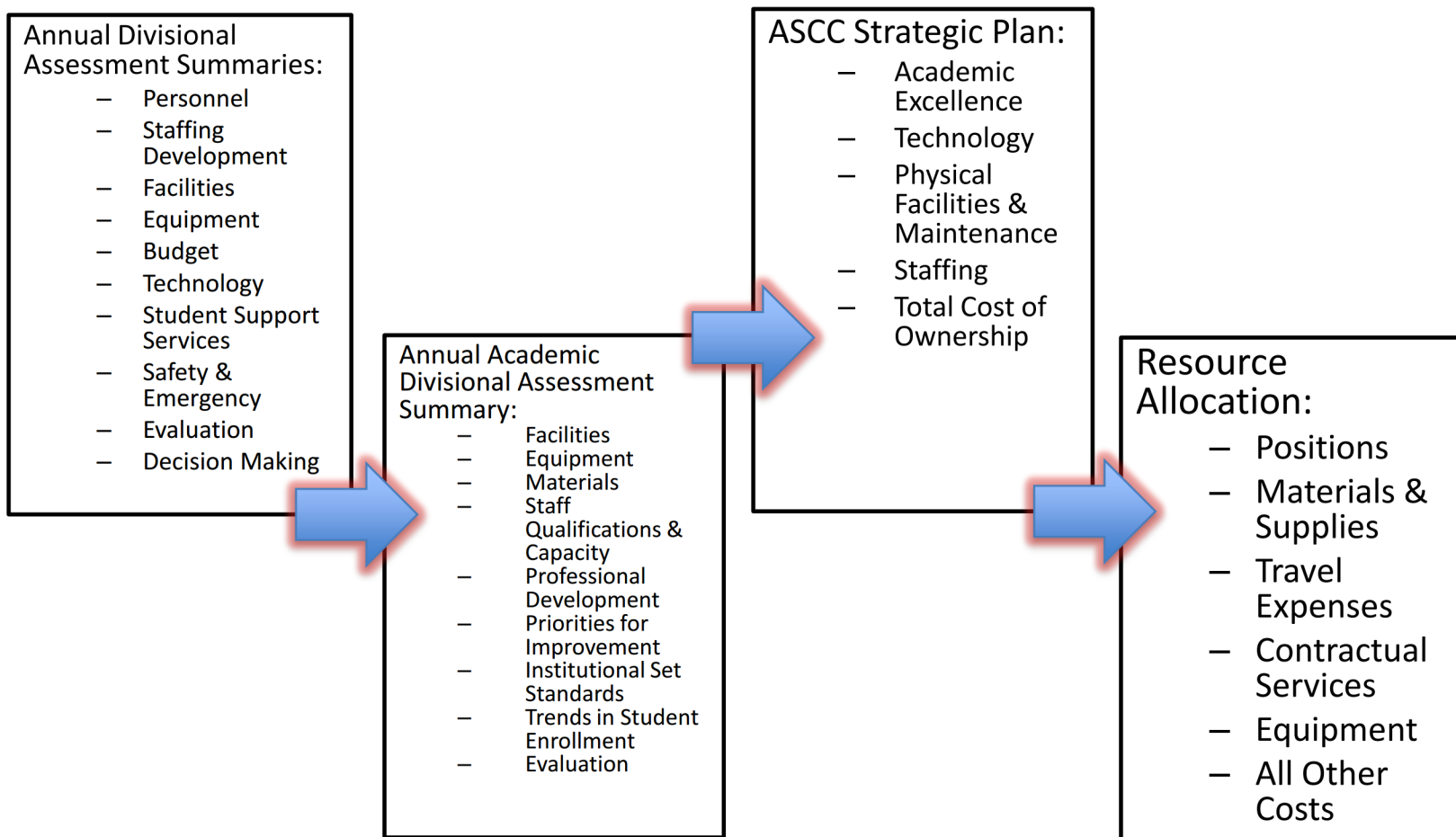
Presentation to the Deans & Directors for  
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## Resources:

- 2015-2020 Institutional Strategic Plan
- 2015 Academic Divisional Assessment (Program Review) Summary
- 2014 Divisional Assessment (Program Review) Summary
- 2015 Divisional Assessment (Program Review) Summary
- ASCC Quarterly Reports
- ASCC Biweekly Reports
- Other data frequently collected by a division



# Linking Program Review to Analysis for Resource Allocation



# Divisional Annual Analysis:

- ACCJC Recommendation 1: The team recommends that the College, in cooperation with the governance process, fully develop program review processes, systematic course review, and authentic assessment of SLOs and analyze and use the results of assessments to improve continuously. (*Accreditation Standards I.A.2, I.B.1, I.B.2, II.A.2, II.B.3, I.B.6, I.B.7, I.B.8, I.B.9, II.C.2, II.C.3, IV.A.1, IV.A.2, IV.A.3*)
- ACCJC Recommendation 2: The team recommends that the College, in cooperation with the governance process, expand access to program review evaluation and assessment data and promote collegial dialogue surrounding student learning and student success. (*Accreditation Standards: I.B.1, I.B.4, I.B.5, I.B.6, I.B.7, I.B.8, I.B.9, IV.B3, IV.C.8, and Eligibility Requirement 11 on Student Learning and Student Achievement*)
  - ASCC must demonstrate how analysis is used for resource allocation and linked to Program Review.
  - ASCC must demonstrate how analysis links to services offered and the impact on Student Learning and Student Achievement.
  - ASCC must demonstrate how analysis is made available for institutional access.



# American Samoa Community College

## Budget Process and Procedures (Annual SOP was discussed in detail)

June 25, 2015

6/25/15

Presentation to the Deans & Directors for  
Budget Planning

# Budget Planning Driven by our Institution Strategic Plan

## •Budget Preparation Process

### •Personnel Planning

- Position Review in alignment of your Organization Chart
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### •Purchase Planning

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Must be Confirmed /Verified MIS

**Budget Purposes**

**\$1200**



# Personnel Planning

- **Personnel Planning**

- Position Review in alignment of your Organization Chart
- Divisional Assessment Data
- HR Director to confirm coding, grade/step, increment dates



# American Samoa Community College

## Position Management

June 25, 2015

6/25/15

Presentation to the Deans & Directors for  
Budget Planning

# Overview

- Position Description – Position Review
  - \*\* Position Audit
  - \*\* Responsibilities & Duties
  - \*\* Minimum Qualifications/Standards
  - \*\* Classification
- Organizational Chart – Divisional Chart
- Occupational Classification
- Strategic Human Resource Performance Management

# Position Review

Purpose:

To Create a new position or Update the existing position description;

## Composition of Review

- Position Audit (Analysis)
- List Responsibilities & Duties - Tasks
- Minimum Qualifications
- Competencies: Skills, Knowledge, Abilities
- Conditions: Standards
- Job Classification: Occupational Type
- Organizational Structure: Division vs Department vs Institutional
- Establish Compensation Grade (Step is determined by additional competencies)

# Organizational Chart

Purpose: Defining and Organizing Work

- Defining roles and responsibilities,
- Providing structure for performance management,
- Institutional effectiveness by human resources capacity.

# Occupational Classification

- Occupational Class, Type & Standards
  - \*\* Ref. Standard of Occupational Classification (2010). USDOL
- Institutional, Departmental, Divisional Structure Charting;
- Merit System Grade Classification
  - 9 Merit System Principles

# Process

## **Propose New Position**

Step 1: Complete **Position Review Form Part I**: Establishment of Position

Step 2: HR review, classify position and initiates **Position Review Form Part II**: Classification

Step 3: HR routes recommended classification (**min. & max pay range**) of position to Divisional Dean/Director, Vice President (appropriate) and final approval with President

Step 4: Division initiates **Personnel Action Form – Recruitment**, and submits to HR

Step 5: HR routes and process request accordingly

Reviewing & Approval Divisions: Human Resource, Budget Review, Vice President (appropriate), final approval with President.

**Recruitment and Hiring: Public Release Form approval, Announcement, Applications, Screening, Examination (Interview, Test etc), Hiring Process.**

## **Fill Vacant Position/Update Existing Position**

Step 1: Complete **Position Review Form Part I**: Update current existing position

Step 2: HR review, classify position and initiates **Position Review Part II**: Classification of Position

Step 3: HR routes recommended classification (min. & max pay range) of position to Divisional Dean/Director, Vice President (appropriate) and final approval with President

Step 4: **Division** initiates **Personnel Action Form – Recruitment**, and submits to HR

Step 5: HR routes and process request accordingly

Reviewing & Approval Divisions: Human Resource, Budget Review, Vice President (appropriate), final approval with President.

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# HR Summary for Budget Planning

## **HR Information Disseminated with Budget Call**

- Position Number (Pos #): Budget coding  
eg. PRE-0000
- Staffing title/Position Title
- Classification Code
- Employee Name (Employee ID)
- Division Name/Department
- General Scale/Step (GS Pay Scale) or Teacher Scale (TS Pay Scale) eg. GS/TS 01/01
- Salary Amount
- Next Step Increment Date (Performance Evaluation Date). Applies to Career Service, Contract 1 year & 2 years with benefits.
- Funding Appropriate and Cost Center eg. Local & 0000
- Contract End Date: applies to Temporary Contracts: Consultant, One Year Contracts and Two Year Contracts.
- Tenure refers to Employment Status: Career Service, Contract, Consultant



# HR Budget Review

- Check if submission matches actual official personnel records
- Check if position titles, coding, due increment date, increment total, official name/employee ID and gross salary amount is correct.
- Employment status is reflected or position review in file for change of status during fiscal year.
- If adjustment or changes is required, advice Division Dean/Director, Vice President /President appropriate) before final submission to Finance.

# The End!

- Questions!!
- Thank you 😊