

**American Samoa Community College
Schedule of Financial Trends & Analysis
For the Year Ended September 30, 2014**

	(Unaudited)			
	2014/2015	2013/2014	2012/2013	2011/2012
Unrestricted General Fund				
Revenues	\$ 7,735,882	\$ 8,704,352	\$ 7,804,277	\$ 8,234,581
Other Sources	\$ -	\$ -	\$ -	\$ -
Total Revenues and Other Sources	<u>\$ 7,735,882</u>	<u>\$ 8,704,352</u>	<u>\$ 7,804,277</u>	<u>\$ 8,234,581</u>
Expenditures	\$ 7,117,095	\$ 7,205,361	\$ 7,228,182	\$ 6,793,661
Other uses and transfers out	\$ 45,500	\$ 121,752	\$ 243,200	\$ 118,775
Total Expenditures	<u>\$ 7,162,595</u>	<u>\$ 7,327,113</u>	<u>\$ 7,471,382</u>	<u>\$ 6,912,436</u>
Increase (Decrease) in Fund Balance	<u>\$ 573,288</u>	<u>\$ 1,377,239</u>	<u>\$ 332,895</u>	<u>\$ 1,322,145</u>
Ending Fund Balance	<u>\$ 2,408,931</u>	<u>\$ 1,835,643</u>	<u>\$ 458,404</u>	<u>\$ 125,509</u>
Available Reserves	\$ 603,163	\$ 305,000	\$ -	\$ -
Available Reserves as a Percentage of Total Outgo	<u>8%</u>	<u>4%</u>	<u>0%</u>	<u>0%</u>
Long-Term Debt	\$ -	\$ -	\$ -	\$ -
Annual Funded FTES	1,030	1,224	1,227	1,420

The Unrestricted General Ending Fund Balance of the American Samoa Community College increase steadily over the last three years as the institution worked collaboratively to strengthen its financial status and was able to increase its set aside cash reserves.

The institution's main streams of unrestricted revenue is generated from its tuition, the local subsidy received from the American Samoa Government (ASG). The institution monitored its operational expenditures to maintain the institution's financial capability.

The 2014/2015 is included for purposes of additional analysis and has not been audited.