

APPENDIX B

FINANCIAL STATEMENTS

- A. End of Year Summaries - State Appropriations ('90, '91, '92)
- B. Tuition fund ('90, '91, '92)
- C. Auxiliary Services Fund ('89, '90, '91)
- D. Educational Extension Fund ('89, '90, '91)
- E. Current Funds Budget FY 92
- F. Current Funds Budget FY 93
- G. Most Recent financial Audit Cover Sheet*

* This 50 page audit report will be provided for review in the workroom.

STATE OF CONNECTICUT
 OTC CENTRAL ACCOUNTING SYSTEM
 AGENCY TRIAL BALANCE OF APPROPRIATIONS
 AS OF 6/35/92

MAIL CODE	137	AGENCY NAME	MOHE	COMMUNITY COLLEGE	AGCY	FY	FUND	SID	TOTAL EXPENDITURES	UNLIQUIDATED ENCUMBRANCES	UNENCUMBERED	UNALLOTTED	CURRENT APPROPRIATION
7711	92	0000	001						4,379,026.37	0.00	141.63	0.00	4,379,168.00
7711	92	0000	002						0.00	0.00	0.00	0.00	0.00
7711	92	0000	008						0.00	0.00	0.00	0.00	0.00
7711	92	0000	010						0.00	0.00	0.00	0.00	0.00
7711	92	0000	020						0.00	0.00	0.00	0.00	0.00
7711	92	0000	040						1,582,969.00	0.00	0.00	0.00	1,582,969.00
7711	92	0000	305						90,213.00	0.00	2.75	0.00	90,215.75
7711	92	0000	306						6,969.90	2,845.08	918.84	0.00	10,733.82
7711	92	0000	320						0.00	1,906.99	0.00	0.00	2,044.55
7711	92	0000	330						0.00	0.00	0.00	0.00	2,044.55
7711	92	0000	340						23,462.53	12,195.47	58,102.71	419.20	97,091.68
7711	92	0000	341						237.76	107.91	429.62	91.11	866.40
7711	92	0000	900						23,670.00	0.00	0.00	0.00	23,670.00
7711	92	0000	902						27,552.39	894.50	107,960.01	0.00	136,406.90
7711	92	0000	903						502,666.00	21,608.00	55,223.97	0.00	579,497.97
7711	92	0000	904						23,644.99	42.50	680.00	0.00	24,367.49
7711	92	0000	907						0.00	0.00	859.59	0.00	859.59
7711	92	0000	912						0.00	0.00	3,842.26	0.00	3,842.26
FUND TOTAL									6,660,411.94	39,600.45	230,205.93	3,841.28	6,934,059.60
7711	92	1164	999						1,193,985.96	166,345.37	107,894.07	0.00	1,468,225.40
7711	92	1872	010						0.00	0.00	0.00	0.00	0.00
7711	92	6140	999						747,507.38	49,640.47	162,419.81	0.00	959,567.66
7711	92	6170	999						192,596.65	8,939.51	341,978.70	0.00	543,514.86
TOTALS									8,794,501.93	264,525.80	842,498.51	3,841.28	9,905,367.52

STATE OF CONNECTICUT
 OTC CENTRAL ACCOUNTING SYSTEM
 AGENCY TRIAL BALANCE OF APPROPRIATIONS
 AS OF 6/35/91

MAIL CODE 137

AGENCY NAME MOHEGAN COMMUNITY COLLEGE

AGCY	FY	FUND	SID	TOTAL EXPENDITURES	UNLIQUIDATED ENCUMBRANCES	UNENCUMBERED	UNALLOTTED	CURRENT APPROPRIATION
7711	91	0000	001	4,101,069.36	0.00	148.64	0.00	4,101,218.00
7711	91	0000	002	1,540.00	0.00	0.00	0.00	1,540.00
7711	91	0000	008	0.00	5.14	0.00	0.00	5.14
7711	91	0000	010	0.00	0.00	0.00	0.00	0.00
7711	91	0000	305	143,319.25	1,637.00	2,075.75	0.00	147,032.00
7711	91	0000	306	18,428.87	1,755.64	4,621.93	0.00	24,806.44
7711	91	0000	320	462.93	1,906.99	0.00	127.95	2,497.87
7711	91	0000	330	0.00	0.00	2,044.55	0.00	2,044.55
7711	91	0000	340	58,019.76	415.00	57,060.07	0.00	115,494.83
7711	91	0000	341	241.20	155.67	54.00	0.00	450.87
7711	91	0000	402	0.00	0.00	0.00	0.00	0.00
7711	91	0000	900	0.00	0.00	0.00	0.00	0.00
7711	91	0000	902	30,106.39	0.00	107,891.90	0.00	137,998.29
7711	91	0000	903	317,457.13	0.00	67,561.97	0.00	385,019.10
7711	91	0000	904	23,220.01	0.00	225.49	0.00	23,445.50
7711	91	0000	907	0.00	0.00	859.59	0.00	859.59
7711	91	0000	912	0.00	0.00	3,842.26	0.00	3,842.26
FUND TOTAL				4,693,864.90	5,875.44	246,386.15	127.95	4,946,254.44
7711	91	1164	999	996,329.97	104,787.14	18,513.26	0.00	1,119,630.37
7711	91	1872	010	1,651.57	0.00	0.00	0.00	1,651.57
7711	91	6140	999	567,018.78	37,584.69	45,064.97	0.00	649,668.44
7711	91	6170	999	295,558.80	13,291.43	107,574.43	0.00	416,424.66
TOTALS				6,554,424.02	161,538.70	417,538.81	127.95	7,133,629.48

STATE OF CONNECTICUT
 OTC CENTRAL ACCOUNTING SYSTEM
 AGENCY TRIAL BALANCE OF APPROPRIATIONS
 AS OF 6/35/90

REPORT NUMBER : ACRA70
 MAIL CODE 137

AGENCY NAME	AGCY	FY	FUND	SID	TOTAL EXPENDITURES	UNLIQUIDATED ENCUMBRANCES	UNENCUMBERED	UNALLOTTED	CURRENT APPROPRIATION
MOHEGAN COMMUNITY COLLEGE	7711	90	0000	001	3,757,340.31	0.00	77.69	0.00	3,757,418.00
	7711	90	0000	002	124,618.00	0.00	0.00	0.00	124,618.00
	7711	90	0000	008	13,075.88	5.14	152.98	0.00	13,234.00
	7711	90	0000	010	0.00	0.00	0.00	0.00	0.00
	7711	90	0000	015	6,563.11	0.00	3.00	0.00	6,566.11
	7711	90	0000	306	13,346.46	2,198.00	4,808.44	0.00	20,352.90
	7711	90	0000	320	0.00	282.04	181.60	1,656.38	2,120.02
	7711	90	0000	330	0.00	0.00	2,044.55	0.00	2,044.55
	7711	90	0000	340	14,390.11	0.00	47,023.83	0.00	61,413.94
	7711	90	0000	402	487.39	0.00	202.87	0.00	690.26
	7711	90	0000	900	0.00	0.00	0.00	0.00	0.00
	7711	90	0000	902	49,831.00	0.00	0.00	0.00	49,831.00
	7711	90	0000	903	21,687.48	0.00	107,239.29	0.00	128,926.77
	7711	90	0000	904	305,586.87	2,713.10	48,732.00	0.00	357,031.97
	7711	90	0000	907	18,097.50	1,033.00	142.50	0.00	19,273.00
	7711	90	0000	912	0.00	0.00	859.59	0.00	859.59
	7711	90	0000		0.00	0.00	3,842.26	0.00	3,842.26
FUND TOTAL					4,325,024.11	6,231.28	215,310.60	1,656.38	4,548,222.37
	7711	90	1164	999	836,183.26	67,117.85	142,941.52	0.00	1,046,242.63
	7711	90	1872	010	12,404.25	418.90	1,232.67	0.00	14,055.82
	7711	90	6140	999	462,502.36	24,561.26	39,536.18	0.00	526,599.80
	7711	90	6170	999	492,904.55	9,888.96	17,153.70	0.00	519,947.21
TOTALS					6,129,018.53	108,218.25	416,174.67	1,656.38	6,655,067.83

MOHEGAN COMMUNITY/TECHNICAL COLLEGE

TUITION FUND

Statement of Receipts and Disbursements Worksheet
For Fiscal Year Ended June 30, 1992

Cash Balance, Start of Period incl. Petty Cash		\$ <u>843,993</u>
Receipts		
Tuition Fees - Resident (3801)	\$ <u>1,573,870</u>	
Tuition Fees - Non-Resident (3804)	<u>13,899</u>	
Tuition Fees Collected in Advance	<u> </u>	
Miscellaneous Reimbursements	<u>13,342</u>	
Transfer from Other Funds	<u> </u>	
Miscellaneous Receipts (Attach Schedule)	<u> </u>	
Bad Checks & Adjustments	<u>(2,836)</u>	
Total Cash Receipts		\$ <u>1,598,275</u>
Total Cash Available During Period		\$ <u>2,442,268</u>
MJ/MN Disbursements		
Personal Services:		
1 Salaries	\$ <u>92,405</u>	
		\$ <u>92,405</u>
Other Expense:		
2 Contractual Services	<u>499,585</u>	
3 Commodities	<u>206,227</u>	
4 Refunds	<u>54,177</u>	
5 Sundry (less 5-32)	<u>70,943</u>	
5-32 Fringe Benefits	<u>1,234</u>	
Fixed Charges (601,603,607)	<u>189,740</u>	
Total Other Expense		\$ <u>1,021,906</u>
Capital Charges, Outlays and Additions:		
8 Land	<u> </u>	
9 Equipment	<u>79,675</u>	
10 Buildings	<u> </u>	
Total Capital Disbursements		\$ <u>79,675</u>
Total Disbursements		\$ <u>1,193,986</u>
Cash Balance at End of Period		\$ <u>1,248,282</u>
<u>Excess (deficit) of Receipts over Disbursement</u>		\$ <u>404,289</u>

MOHEGAN COMMUNITY/TECHNICAL COLLEGE
TUIITION FUND
Statement of Receipts and Disbursements Worksheet
For Fiscal Year Ended June 30, 1991

Cash Balance, Start of Period incl. Petty Cash		\$ <u>652,843</u>
 <u>Receipts</u>		
Tuition Fees - Resident (3801)	\$ <u>1,185,827</u>	
Tuition Fees - Non-Resident (3804)	<u>6,215</u>	
Tuition Fees Collected in Advance	<u>4,983</u>	
Miscellaneous Reimbursements	<u> </u>	
Transfer from Other Funds	<u> </u>	
Miscellaneous Receipts (Attach Schedule)	<u> </u>	
Bad Checks & Adjustments	<u>(4,562)</u>	
 Total Cash Receipts		 \$ <u>1,192,463</u>
 Total Cash Available During Period		 \$ <u>1,193,463</u>
 <u>Disbursements</u>		
MJ/MN Personal Services:		
1 Salaries	\$ <u>-0-</u>	
		\$ <u>-0-</u>
 Other Expense:		
2 Contractual Services	<u>512,808</u>	
3 Commodities	<u>175,108</u>	
4 Refunds	<u>57,907</u>	
5 Sundry (less 5-32)	<u>13,759</u>	
5-32 Fringe Benefits	<u>185</u>	
Fixed Charges (601,603,607)	<u>148,790</u>	
 Total Other Expense		 \$ <u>908,557</u>
 Capital Charges, Outlays and Additions:		
8 Land	<u> </u>	
9 Equipment	<u>92,756</u>	
10 Buildings	<u> </u>	
 Total Capital Disbursements		 \$ <u>92,756</u>
 Total Disbursements		 \$ <u>1,001,313</u>
 Cash Balance at End of Period		 \$ <u>843,993</u>
 <u>Excess (deficit) of Receipts over Disbursement</u>		 \$ <u>191,150</u>

Mohegan Community/Technical College
TUITION FUND
Statement of Revenues and Expenditures
For the Fiscal Year Ended June 30, 1991

Revenue
\$ 1,229,711
421
\$ 1,230,132

	Instruction	Community Services	Academic Support	(4.1) Library	Student Services	Institutional Support	Physical Plant (6.5)	Total
Personal Services	\$	\$	\$	\$	\$	\$	\$	\$
Salaries								
Other Expenses								
Contractual Services	17,901	1,921	16,294	10,425	21,547	399,978	82,411	550,477
Commodities	19,990	448	9,864	8,772	9,081	59,022	67,932	165,245
Refunds		150	12,455			600	490	9,864
Sundry Charges (Less 5-32)	63							13,758
Fringe Benefits								
Total Other Expenses	<u>\$ 37,954</u>	<u>\$ 2,519</u>	<u>\$ 38,613</u>	<u>\$ 19,197</u>	<u>\$ 30,628</u>	<u>\$ 459,600</u>	<u>\$ 150,833</u>	<u>\$ 739,344</u>
Equipment								
General	2,799	2,589	2,904	1,305	1,319	10,246		21,162
Library	926			3,075				3,075
Educational	3,725	2,589	2,904	67,593	1,319	10,246		68,519
Total Equipment	<u>\$ 3,725</u>	<u>\$ 2,589</u>	<u>\$ 2,904</u>	<u>\$ 71,973</u>	<u>\$ 1,319</u>	<u>\$ 10,246</u>	<u>\$</u>	<u>\$ 92,756</u>
Fixed Charges								
Refunds					57,907			57,907
Work Study					8,359			8,359
Scholarship Aid					117,318			117,318
Statutory Waivers					23,298			23,298
Total Fixed Charges	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 206,882</u>	<u>\$</u>	<u>\$</u>	<u>\$ 206,882</u>
Total Expenditures								<u>\$ 1,038,982</u>

Expenditures
\$ 191,150
588,032
-0-
\$ 779,182

A) Excess (deficit) of Revenue over Expenditures
B) Beginning Fund Balance 6/30/90
C) Current Year Fund Balance Adjustments *
Ending Fund Balance 6/30/91 (A + B + C)

* Explanation:

CORRECTED REPORT PER
ELAINEJOHNSON 11/12/90

Mohegan

COMMUNITY/TECHNICAL COLLEGE
TUITION FUND
BALANCE SHEET

As of June 30, 1990

ASSETS

Cash

\$ 651,843

Petty Cash

1,000

Accounts Receivable

2,307

Prepaid Expenses

Due from Other Funds

Other Assets (list):

Total Assets

\$ 655,150

LIABILITIES

Accounts Payable

67,118

Due to Other Funds

Tuition Fees Collected in Advance

Other Liabilities (list):

Total Liabilities

\$ 67,118

FUND BALANCE

588,032

TOTAL LIABILITIES AND FUND BALANCE

\$ 655,150

Mohegan COMMUNITY/TECHNICAL COLLEGE

TUITION FUND
Statement of Receipts and Disbursements Worksheet
For Fiscal Year Ended June 30, 1990

Cash Balance, Start of Period incl. Petty Cash		\$ 341,209
<u>Receipts</u>		
Tuition Fees - Resident (3801)	\$ 1,150,099	
Tuition Fees - Non-Resident (3804)	<u>1,415</u>	
Tuition Fees Collected in Advance	<u> </u>	
Fees for Contract Courses	<u>(2,326)</u>	
Miscellaneous Reimbursements	<u> </u>	
Transfer from Other Funds	<u> </u>	
Miscellaneous Receipts (Attach schedule)	<u> </u>	
Bad checks and Treasury Adjustments	<u>(3,697)</u>	
Total Cash Receipts		\$ 1,150,143
Total Cash Available During Period		\$ 1,151,143

MJ/MN	<u>Disbursements</u>		
	Personal Services:		
1	Salaries	\$ -0-	
			\$ -0-
	Other Expense:		
2	Contractual Services	\$ 374,013	
3	Commodities	<u>145,491</u>	
4	Refunds	<u>45,098</u>	
5	Sundry (less 5-32)	<u>17,024</u>	
5-32	Fringe Benefits	<u>151</u>	
	Fixed Charges (601,603,607)	<u>95,268</u>	
	Total Other Expense		\$ 677,045
	Capital Charges, Outlays and Additions:		
8	Land	\$ <u>161,464</u>	
9	Equipment	<u> </u>	
10	Buildings	<u> </u>	
	Total Capital Disbursements		\$ 161,464
	Total Disbursements		\$ 838,509
	Cash Balance at End of Period		\$ 652,843
	<u>Excess (deficit) of Receipts Over Disbursement</u>		\$ 311,634

Mohegan Community/Technical College
TUITION FUND
 Statement of Revenues and Expenditures Worksheet
 For the Fiscal Year Ended June 30, 1990

venue \$1151513
-(1370)
\$1150143

Credit Tuition
 Fees for Contracted Courses
 Miscellaneous Receipts
 Interest on Cash Balances

Total Revenue

penditures	Instruction	Community Services	Academic Support	(4.1) Library	Student Services	Institutional Support	Physical Plant (6.5)	Total
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Personal Services
 Salaries

\$ \$ \$ \$ \$ \$ \$ \$

Other Expenses
 Contractual Services
 Commodities
 Refunds
 Sundry Charges (Loss 5-32)
 Fringe Benefits

6207 1520 25419 43042 20331 260201 17293 374013
 2553 826 32025 21129 7969 58017 22972 145491

Total Other Expenses

\$ 8760 \$ 2346 \$ 73190 \$ 64171 \$ 28300 \$ 318911 \$ 40850 \$ 536528

Equipment
 General
 Library
 Educational
 Total Equipment

1705 17609 35673 4353 79743
 4601 16325 15611 206 15817
 \$ 6306 \$ 33934 \$ 96262 \$ 20609 \$ 65904 \$ 20609 \$ 161464

Fixed Charges
 Refunds
 Work Study
 Scholarship Aid

45098 45098
 5433 5433
 89986 89986
 Total Fixed Charges \$ 140517 \$ 140517

Total Expenditures

\$ 838509

-) Excess (deficit) of Revenue over Expenditures
-) Beginning Fund Balance 6/30/89
-) Current Year Fund Balance Adjustments *
- Ending Fund Balance 6/30/90 (A + B + C)

311634
 \$ 276398
 \$ -0-
 \$ 588032

* Explanation:

MOHEGAN COMMUNITY/TECHNICAL COLLEGE

AUXILIARY SERVICES FUND
BALANCE SHEET

As of June 30, 1991

ASSETS

Cash	\$ 287,886
Petty Cash	-0-
Accounts Receivable	15,757
Merchandise Inventory (Enterprise)	934
Due from Other Funds	4,080
Other Assets - list	-0-
	-0-
	-0-
Total Assets	\$ 308,657

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	\$ 8,689
Due to Other Funds	-0-
College Fees Collected in Advance	24,586
Salaries Payable	9,688
Other Liabilities - list	
State Grants	
Private Grants	
Fringes Payable	3,555
Total Liabilities	\$ 46,518

Fund Balance:

Restricted	\$
Bookstore Operations	46,754
Laboratory/Classroom Supplies	
Food Services Operation	
Athletic Programs	
Student/Cultural Activities	
Student Center	
Child Care	100,000
Non-Lapsing Grants	
Accrued Compensation-Vacation & Sick	20,681
Total Restricted	167,435
Unrestricted	\$ 94,704

Total Fund Balance \$ 262,139

TOTAL LIABILITIES AND FUND BALANCE \$ 308,657

MOHEGAN COMMUNITY/TECHNICAL COLLEGE

AUXILIARY SERVICES FUND
 Statement of Receipts and Disbursements
 For Fiscal Year Ended June 30, 1991

Cash Balance, Start of Period		\$ <u>204,628</u>
<u>Receipts</u>		
College Service Fee	\$ <u>216,874</u>	
College Service Fee Collected in Advance	<u>24,586</u>	
Cash Sales - Enterprises	<u>-0-</u>	
Transfer from Other Funds	<u>-0-</u>	
Financial Aid Allowance	<u>7,469</u>	
Transfer from Other Funds (Voc. Ed.)	<u>-0-</u>	
Concession Commissions	<u>37,352</u>	
Student Activity Fund - Transferred in from other Agencies	<u>2,996</u>	
Student Activity Fund - Reimbursement for Refunds Advanced	<u>1,275</u>	
Interest on Cash Balance	<u>17,364</u>	
Miscellaneous Fees (formerly 3802)	<u>25,948</u>	
Miscellaneous Receipts (Attach Schedule)	<u>44,953</u>	
Total Cash Receipts		\$ <u>378,817</u>
Total Cash Available during Period		\$ <u>583,445</u>
<u>Disbursements</u>		
MJ/MN Personal Services:		
1 Salaries	\$ <u>168,491</u>	
Total Personal Services		\$ <u>168,491</u>
Other Expense:		
2 Contractual Services	<u>52,054</u>	
3 Commodities	<u>2,214</u>	
4 Refunds	<u>10,276</u>	
5 Sundry (less 5-32)	<u>8,459</u>	
5-32 Fringe Benefits	<u>54,065</u>	
Total Other Expense		\$ <u>127,068</u>
Charges, Outlays and Additions:		
4 Equipment	<u>-0-</u>	
Total Capital Disbursements		\$ <u>-0-</u>
Total Disbursements		\$ <u>295,559</u>
Cash Balance at End of Period		\$ <u>287,886</u>
<u>Excess (deficit) of Receipts over Disbursements</u>		\$ <u>83,258</u>

**MOHEGAN COMMUNITY COLLEGE
AUXILIARY SERVICES
STATEMENT OF REVENUES & EXPENDITURES
FOR FISCAL YEAR ENDED 6-30-91**

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REVENUE	<u>\$230,135</u>
COLLEGE SERVICE FEE	<u>\$0</u>
CASH SALES - ENTERPRISES	<u>\$7,469</u>
FINANCIAL AID ALLOWANCE - 5%	<u>\$40,947</u>
CONCESSION COMMISSIONS	<u>\$0</u>
FEDERAL GRANTS	<u>\$25,948</u>
MISCELLANEOUS FEES	<u>\$50,528</u>
MISCELLANEOUS RECEIPTS	<u>\$16,877</u>
INTEREST ON CASH BALANCES	
TOTAL REVENUE	\$371,904

EXPENDITURES	COMMUNITY	ACADEMIC	(4.1)	STUDENT	INSTITUTIONAL	PHYSICAL	TOTAL	
	INSTRUCTION	SERVICES	SUPPORT	LIBRARY	SUPPORT	PLANT		
PERSONAL SERVICES:								
SALARIES	\$3,933	\$0	\$11,398	\$6,206	\$73,998	\$57,185	\$11,364	\$164,084
TOTAL:	\$3,933	\$0	\$11,398	\$6,206	\$73,998	\$57,185	\$11,364	\$164,084
OTHER EXPENSES:								
CONTRACTUAL	\$0	\$0	\$0	\$0	\$56,292	\$0	\$0	\$56,292
COMMODITIES	\$0	\$0	\$0	\$0	\$1,887	\$3,941	\$0	\$5,828
REFUNDS	\$0	\$0	\$0	\$0	\$10,110	\$0	\$0	\$10,110
SUNDRY	\$0	\$0	\$0	\$0	\$9,150	\$0	\$1,271	\$10,421
FRINGE BENEFITS	\$95	\$0	\$557	\$141	\$25,386	\$21,838	\$5,177	\$53,194
TOTAL:	\$95	\$0	\$557	\$141	\$102,825	\$25,779	\$6,448	\$135,845
EQUIPMENT:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,028	\$0	\$11,955	\$6,347	\$176,823	\$82,964	\$17,812	\$299,929

(A) EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	\$71,975
B) BEGINNING FUND BALANCE 6/30/91	\$190,164
C) CURRENT YEAR FUND BALANCE ADJUSTMENTS *	\$0
ENDING FUND BALANCE 6/30/91	\$262,139

AUXILIARY SERVICES FUND
Statement of Receipts and Disbursements
For Fiscal Year Ended June 30, 1990

Cash Balance, Start of Period \$ 196,735

Receipts

College Service Fee	\$ 205,196
College Service Fee Collected in Advance	<u>16,167</u>
Cash Sales - Enterprises	<u>0</u>
Transfer from Other Funds	<u>141,393</u>
Financial Aid Allowance	<u>7,055</u>
Transfer from Other Funds (Voc.Ed.)	<u>0</u>
Concession Commissions	<u>43,677</u>
Student Activity Fund - Transferred in from other Agencies	<u>3,163</u>
Student Activity Fund - Reimbursement for Refunds Advanced	<u>425</u>
Interest on Cash Balance	<u>25,053</u>
Miscellaneous Fees (formerly 3802)	<u>24,014</u>
Miscellaneous Receipts (Attach Schedule)	<u>34,899</u>

Total Cash Receipts \$ 501,042

Total Cash Available during Period \$ 697,777

MJ/MN

Disbursements**Personal Services:**

1	Salaries	\$ <u>223,453</u>
	Total Personal Services	\$ <u>223,453</u>

Other Expense:

2	Contractual Services	<u>58,779</u>
3	Commodities	<u>8,229</u>
4	Refunds	<u>4,789</u>
5	Sundry (less 5-32)	<u>143,442</u>
5-32	Fringe Benefits	<u>54,391</u>
	Total Other Expense	\$ <u>269,630</u>

Charges, Outlays and Additions:

9	Equipment	<u>0</u>
	Total Capital Disbursements	\$ <u>0</u>

Total Disbursements \$ 493,083

Cash Balance at End of Period \$ 204,694

Excess (deficit) of Receipts over Disbursements \$ 7,959

MOHEGAN COMMUNITY COLLEGE
AUXILIARY SERVICES
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

COLLEGE SERVICE FEE	\$221,363
CASH SALES-ENTERPRISES	\$0
FINANCIAL AID ALLOWANCE	\$7,055
CONCESSION COMMISSIONS	\$43,677
MISCELLANEOUS FEES	\$24,014
MISCELLANEOUS RECEIPTS	\$34,899
INTEREST ON CASH BAL.	\$25,053
TOTAL REVENUE	\$356,061

COLLEGE SERVICE FEE	\$221,363
CASH SALES-ENTERPRISES	\$0
FINANCIAL AID ALLOWANCE	\$7,055
CONCESSION COMMISSIONS	\$43,677
MISCELLANEOUS FEES	\$24,014
MISCELLANEOUS RECEIPTS	\$34,899
INTEREST ON CASH BAL.	\$25,053
TOTAL REVENUE	\$356,061

DESCRIPTION	INSTRUCTION SERVICES	COMMUNITY SERVICES	ACADEMIC SUPPORT	(4.1) LIBRARY	STUDENT SERVICES	INSTITUTIONAL SUPPORT	PHYSICAL PLANT	TOTAL
EXPENDITURES								
PERSONNEL SERVICES.								
SALARIES	\$2,220		\$15,364	\$6,556	\$90,894	\$102,442	\$9,455	\$226,931
TOTAL	\$2,220	\$0	\$15,364	\$6,556	\$90,894	\$102,442	\$9,455	\$226,931
OTHER EXPENDITURES								
CONTRACTUAL	\$0	\$0	\$5,830	\$0	\$39,317	\$2,325	\$495	\$47,967
COMMODITIES	\$1,021	\$0	\$1,409	\$0	\$7,825	\$636	\$0	\$10,891
REFUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
STUNDRY	\$0	\$0	\$0	\$0	\$243	\$735	\$603	\$1,581
FIXED	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRINGE	\$64	\$0	\$441	\$188	\$31,440	\$21,917	\$1,777	\$55,827
OTHER EXPENDITURE	\$1,085	\$0	\$7,680	\$188	\$78,825	\$25,613	\$2,875	\$116,266
EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TL EXPENDITURES	\$3,305	\$0	\$23,044	\$6,744	\$169,719	\$128,055	\$12,330	\$343,197
EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES								
BEGINNING FUND BALANCE 6/30/89								
CURRENT YEAR FUND BALANCE ADJUSTMENT*								
ENDING FUND BALANCE 6/30/89								

\$12,864
\$172,799
\$0
\$185,663

AUXILIARY SERVICES FUND
BALANCE SHEET
As of June 30, 1989

ASSETS

Cash		\$ <u>197,907</u>
Petty Cash		<u>0</u>
Accounts Receivable		<u>6,922</u>
Merchandise Inventory (Bookstore)		<u>2,706</u>
Due from Other Funds		<u>5,706</u>
Other Assets (See Schedule A)		<u>0</u>
Total Assets		<u>\$ 213,241</u>

LIABILITIES AND FUND BALANCELiabilities

Accounts Payable	\$ <u>22,431</u>	
Student Insurance Payable	<u>0</u>	
Due to Other Funds	<u>0</u>	
College Fees Collected in Advance	<u>16,839</u>	
Other Liabilities - State Grants	<u> </u>	
Private "	<u> </u>	

Total Liabilities

\$ 39,270Fund Balance

Restricted:

Bookstore Operations	\$ <u> </u>	
Laboratory/Classroom Supplies	<u>15,000</u>	
Food Services Operation	<u>10,000</u>	
Athletic Programs	<u>25,000</u>	
Student/Cultural Activities	<u> </u>	
Student Center	<u> </u>	
Child Care	<u>20,000</u>	
Non-Lapsing Grants	<u> </u>	
Total Restricted	<u>\$ 70,000</u>	

Unrestricted

103,971

Total Fund Balance

\$ 173,971TOTAL LIABILITIES AND FUND BALANCE\$ 213,241

AUXILIARY SERVICES FUND
Statement of Receipts and Disbursements
For Fiscal Year Ended June 30, 1989

	Cash Balance, Start of Period		<u>\$ 154,518</u>
	<u>Receipts</u>		
	College Service Fee	\$ 178,119	
	College Service Fee Collected in Advance	<u>16,839</u>	
	Cash Sales - Enterprises	<u>0</u>	
	Transfer from Other Funds - Enterprises	<u>126,232</u>	
	Financial Aid Allowance	<u>6,771</u>	
	Transfer from Other Funds (Voc.Ed.)	<u>0</u>	
	Concession Commissions	<u>36,119</u>	
	Student Activity Fund - Transferred in from other Agencies	<u>3,560</u>	
	Student Activity Fund - Reimbursement for Refunds Advanced	<u>495</u>	
	Athletic Receipts	<u>0</u>	
	Interest on Cash Balance	<u>15,104</u>	
	Miscellaneous Fees (formerly 3802)	<u>25,283</u>	
	Miscellaneous Receipts	<u>15,152</u>	
	Total Cash Receipts		<u>\$ 423,674</u>
	Total Cash Available during Period		<u>\$ 578,192</u>
MJ/MN	<u>Disbursements</u>		
	Personal Services:		
1	Salaries	\$ 162,479	
5-32	Fringe Benefits	<u>48,328</u>	
	Total Personal Services		<u>\$ 210,807</u>
	Other Expense:		
2	Contractual Services	<u>30,984</u>	
3	Commodities	<u>4,876</u>	
4	Refunds	<u>3,444</u>	
5	Sundry (less 5-32)	<u>130,174</u>	
	Total Other Expense		<u>\$ 169,478</u>
	Charges, Outlays and Additions		
9	Equipment	<u>0</u>	
	Total Capital Disbursements		<u>\$ 0</u>
	Total Disbursements		<u>\$ 380,285</u>
	Cash Balance at End of Period		<u>\$ 197,907</u>
	<u>Excess (deficit) of Receipts over Disbursements</u>		<u>\$ 43,389</u>

MOHEGAN COMMUNITY COLLEGE
 AUXILIARY SERVICES
 STATEMENT OF REVENUES AND EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 1989

REVENUE		
////////////////////		
COLLEGE SERVICE FEE		\$196,630.00
CASH-SALES-ENTERPRISE		\$0.00
FINANCIAL AID ALLOWANCE		\$6,771.00
CONCESSION COMMISSIONS		\$36,235.00
ATHLETIC RECEIPTS		\$0.00
MISCELLANEOUS FEES		\$25,283.00
MISCELLANEOUS RECEIPTS		\$15,215.00
INTEREST ON CASH BALANCES		\$18,472.00
 TOTAL REVENUE		 \$318,306.00

	COMMUNITY INSTRUCTION SERVICES	ACADEMIC SUPPORT	(4.1) LIBRARY	STUDENT SERVICES	INSTITIONAL SUPPORT	PHYSICAL PLANT		
EXPENDITURES								
////////////////////								
PERSONNEL SERVICES:								
SALARIES	\$4,081.00	\$17,827.00	\$13,644.00	\$58,812.00	\$56,799.00	\$8,683.00	\$159,846.00	
FRINGE BENEFITS	\$113.00	\$1,071.00	\$377.00	\$24,773.00	\$16,357.00	\$4,016.00	\$46,707.00	
 TOTAL	 \$4,194.00	 \$0.00	 \$18,898.00	 \$14,021.00	 \$83,585.00	 \$73,156.00	 \$12,699.00	 \$206,553.00
 OTHER EXPENDITURES								
CONTRACTUAL	\$357.00	\$0.00	\$4,981.00	\$525.00	\$30,520.00	\$1,025.00	\$0.00	\$37,408.00
COMMODITIES	\$0.00	\$0.00	\$594.00	\$0.00	\$2,900.00	\$253.00	\$0.00	\$3,747.00
REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$2,949.00	\$0.00	\$0.00	\$2,949.00
SUNDRY	\$0.00	\$0.00	\$873.00	\$0.00	\$13.00	\$1,114.00	\$0.00	\$2,000.00
FIXED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
 TOTAL OTHER EXPENDIT	 \$357.00	 \$0.00	 \$6,448.00	 \$525.00	 \$36,382.00	 \$2,392.00	 \$0.00	 \$46,104.00
 EQUIPMENT	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$0.00	 \$0.00
 TOTAL EXPENDITURES	 \$4,551.00	 \$0.00	 \$25,346.00	 \$14,546.00	 \$119,967.00	 \$75,548.00	 \$12,699.00	 \$252,657.00

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$45,949.00
BEGINNING FUND BALANCE 6/30/89	\$125,508.00
CURRENT YEAR FUND BALANCE ADJUSTMENT*	\$2,514.00
 ENDING FUND BALANCE 6/30/89	 \$173,971.00

* ADJUSTMENT MADE TO REFLECT ACTUAL RECONCILED BEGINNING CASH BALANCE AS OF 7-1-88

MOHEGAN COMMUNITY/TECHNICAL COLLEGE

**EDUCATIONAL EXTENSION FUND
BALANCE SHEET**

As of June 30, 1991

ASSETS

	\$ <u>406,374</u>
Cash	-0-
Petty Cash	<u>7,480</u>
Accounts Receivable	-0-
Prepaid Expenses	<u>5,546</u>
Due from Other Funds	-0-
Other Assets - list	-0-
_____	-0-
_____	-0-
_____	-0-
Total Assets	\$ <u>419,400</u>

LIABILITIES AND FUND BALANCE

Liabilities:	
Accounts Payable	\$ <u>39,361</u>
Due to Other Funds	-0-
Tuition Fees Collected in Advance	<u>119,129</u>
Salaries Payable	<u>40,678</u>
Other Liabilities - list	5,279
Fringes Payable	<u>5,279</u>
_____	_____
_____	_____
_____	_____
Total Liabilities	\$ <u>204,447</u>
Fund Balance:	
Restricted	
Off Campus Operations	\$ <u>20,000</u>
Equipment Replacement	<u>30,860</u>
Student Financial Aid	_____
Non-Lapsing Grants	_____
Accrued Compensation-Vacation & Sick	<u>4,116</u>
Total Restricted	<u>54,976</u>
Unrestricted	\$ <u>159,977</u>
Total Fund Balance	\$ <u>214,953</u>
<u>TOTAL LIABILITIES AND FUND BALANCE</u>	\$ <u>419,400</u>

MOHEGAN COMMUNITY/TECHNICAL COLLEGE

EDUCATIONAL EXTENSION FUND
Statement of Receipts and Disbursements
For Fiscal Year Ended June 30, 1991

Cash Balance, Start of Period		\$ <u>333,549</u>
Receipts	\$	<u>304,820</u>
Credit Tuition		<u>112,023</u>
Non-Credit Tuition		<u>1,680</u>
Academic Evaluation Fees		<u>-0-</u>
TV Course Fees		<u>5,700</u>
Fees for Contract Courses		
Grant Receipts/Transfers		<u>29,005</u>
Federal Grants		<u>111,983</u>
State Grants		<u>10,000</u>
Private Grants		<u>65</u>
Miscellaneous Reimbursements		<u>-0-</u>
Transfer from Other Funds		<u>19,578</u> ✓
Interest on Cash Balance		<u>45,055</u>
Miscellaneous Receipts (Attach Schedule)		
Total Cash Receipts		\$ <u>639,909</u>
Total Cash Available during Period		\$ <u>973,458</u>
Disbursements		
MJ/MN Personal Services:	\$	<u>377,256</u>
1 Salaries		
Total Personal Services		\$ <u>377,256</u>
Other Expense:		
2 Contractual Services		<u>86,824</u>
3 Commodities		<u>16,685</u>
4 Refunds		<u>27,111</u>
5 Sundry (less 5-32)		<u>4,010</u>
5-32 Fringe Benefits		<u>47,352</u>
Total Other Expense		\$ <u>181,982</u>
Charges, Outlays and Additions:		
8 Land		<u>7,846</u>
9 Equipment		
10 Buildings		
Total Capital Disbursements		\$ <u>7,846</u>
Total Disbursements		\$ <u>567,084</u>
Cash Balance at End of Period		\$ <u>406,374</u>
<u>Excess (deficit) of Receipts over Disbursements</u>		\$ <u>72,825</u>

**MOHEGAN COMMUNITY COLLEGE
EDUCATIONAL EXTENSION FUND
STATEMENT OF REVENUES & EXPENDITURES
FOR FISCAL YEAR ENDED 6-30-91**

////////////////////

REVENUE	\$111,560
CREDIT TUITION - FALL & SPRING	\$108,567
NON-CREDIT TUITION FALL AND SPRING	\$169,927
CREDIT TUITION - SUMMER	\$0
NON-CREDIT TUITION - SUMMER	\$5,700
FEES FOR CONTRACTED COURSES - CREDIT	\$0
FEES FOR CONTRACTED COURSES - NON-CREDIT	\$1,680
ACADEMIC EVALUATION FEES	\$0
U.V. COURSE FEE	\$60,334
MISCELLANEOUS RECEIPTS	\$19,514
INTEREST ON CASH BALANCES	\$29,005
FEDERAL GRANT REVENUE	
TOTAL REVENUE	\$506,287.00

EXPENDITURES	COMMUNITY INSTRUCTION	ACADEMIC SERVICES	(4.1) SUPPORT	LIBRARY	STUDENT SERVICES	INSTITUTIONAL SUPPORT	PHYSICAL PLANT	TOTAL
PERSONAL SERVICES:								
SALARIES	\$215,939	\$3,128	\$35,318	\$4,841	\$15,615	\$28,304	\$1,794	\$304,938
TOTAL:	\$215,939	\$3,128	\$35,318	\$4,841	\$15,615	\$28,304	\$1,794	\$304,939
OTHER EXPENSES:								
CONTRACTUAL	\$45,246	\$8,277	\$7,676	\$0	\$7,415	\$4,261	\$0	\$73,575
COMMODITIES	\$6,826	\$169	\$0	\$0	\$56	\$42	\$0	\$7,093
REFUNDS	\$2,195	\$0	\$0	\$0	\$24,916	\$0	\$0	\$27,111
SUNDRY	\$2,515	\$0	\$0	\$0	\$0	\$0	\$1,496	\$4,011
FRINGE BENEFITS	\$25,627	\$71	\$19,568	\$1,370	\$1,038	\$1,041	\$72	\$48,787
TOTAL:	\$82,410	\$9,217	\$27,244	\$1,370	\$33,425	\$5,344	\$1,568	\$160,577
EQUIPMENT:	\$0	\$0	\$0	\$0	\$7,846	\$0	\$0	\$7,846
TOTAL EXPENDITURES:	\$298,348	\$12,345	\$62,562	\$6,211	\$56,886	\$33,648	\$3,362	\$473,362

(A) EXCESS DEFICIT REVENUE OVER EXPENDITURES	\$32,925
(B) BEGINNING FUND BALANCE 6/30/90	\$182,028
(C) CURRENT YEAR FUND BALANCE ADJUSTMENTS *	\$0
ENDING FUND BALANCE 6/30/91	\$214,953

Mohegan

COMMUNITY/TECHNICAL COLLEGE

EDUCATIONAL EXTENSION FUND
BALANCE SHEET
As of June 30, 1990

ASSETS

Cash	\$ 332,710
Petty Cash	0
Accounts Receivable	14,040
Prepaid Expenses	0
Due from Other Funds	0
Other Assets - list	
Total Assets	\$ 346,750

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable	\$ 27,032
Due to Other Funds	0
Tuition Fees Collected in Advance	106,380
Other Liabilities - list	
salaries payable	37,758

Total Liabilities

\$ 171,170

Fund Balance:

Restricted	\$
Off Campus Operations	15,000
Equipment Replacement	25,580
Student Financial Aid	
Non-Lapsing Grants	
Total Restricted	41,580

Unrestricted

\$ 154,000

Total Fund Balance

\$ 175,580

TOTAL LIABILITIES AND FUND BALANCE

\$ 346,750

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*Central office will accrue fourth quarter interest as a system centrally

EDUCATIONAL EXTENSION FUND
Statement of Receipts and Disbursements
For Fiscal Year Ended June 30, 1990

Cash Balance, Start of Period incl. Petty Cash		* \$ <u>258,661</u> 258,816
Receipts	\$	40,948
Credit Tuition		<u>135,183</u>
Summer School Credit Tuition (Prepaid Included)		<u>150,905</u>
Non-Credit Course Tuition (Prepaid Included)		<u>5,065</u>
Academic Evaluation Fees		<u>416</u>
TV Course Fees		
Fees for Contract Courses		
Grant Receipts/Transfers		<u>28,501</u>
Federal Grants		<u>67,317</u>
State Grants		<u>32,657</u>
Private Grants		<u>25</u>
Miscellaneous Reimbursements		<u>0</u>
Transfer from Other Funds		<u>19,236</u>
Interest on Cash Balances		<u>57,161</u>
Miscellaneous Receipts (Attach Schedule)		<u>57,161</u>
Total Cash Receipts		\$ <u>537,414</u>
Total Cash Available during Period		\$ <u>796,075</u>
MJ/MN Disbursements		
1 Personal Services:		
Salaries	\$ <u>274,640</u>	
Total Personal Services		\$ <u>274,640</u>
2 Other Expense:		
3 Contractual Services	<u>96,389</u>	
4 Commodities	<u>48,109</u>	
5 Refunds	<u>7,437</u>	
5 Sundry (less 5-32)	<u>2,036</u>	
5-32 Fringe Benefits	<u>31,804</u>	
Total Other Expense		\$ <u>185,775</u>
8 Charges, Outlays and Additions:		
9 Land	<u>2,950</u>	
10 Equipment		
Buildings		
Total Capital Disbursements		\$ <u>2,950</u>
Total Disbursements		\$ <u>463,365</u>
Cash Balance at End of Period		\$ <u>332,710</u>
Excess (deficit) of Receipts over Disbursements		\$ <u>74,049</u>

*Cash balance adjusted to reflect balance as of the 6-35-89 reports
(258,816 - 155 = 258,661)

MOHEGAN COMMUNITY COLLEGE
 EDUCATIONAL EXTENSION FUND
 STATEMENT OF REVENUES & EXPENDITURES
 FOR FISCAL YEAR ENDED 6-30-90

REVENUE	
CREDIT TUITION	\$40,948
SU CREDIT TUITION	\$136,183
ACADEMIC EVALUATION FEES	\$5,065
T.V. COURSES	\$416
CONTRACT COURSES	\$0
NON-CREDIT TUITION	\$150,906
MISCELLANEOUS RECEIPTS	\$57,161
INTEREST	\$19,236
TOTAL REVENUE	\$408,914

REVENUE	
CREDIT TUITION	\$40,948
SU CREDIT TUITION	\$136,183
ACADEMIC EVALUATION FEES	\$5,065
T.V. COURSES	\$416
CONTRACT COURSES	\$0
NON-CREDIT TUITION	\$150,906
MISCELLANEOUS RECEIPTS	\$57,161
INTEREST	\$19,236
TOTAL REVENUE	\$408,914

DESCRIPTION	10 INSTRUCTION	30 COMM SERVICES	40 ACAD SUP	41 LIBRARY	50 STUD SER	60 INST SUP	65 PHY PLANT	TOTAL
PERSONNEL SERVICES								
SALARIES	\$145,055	\$2,609	\$58,744	\$0	\$0	(\$660)	\$0	\$206,748
TOTAL	\$145,055	\$2,609	\$58,744	\$0	\$0	(\$660)	\$0	\$206,748
OTHER EXPENSES								
CONTRACTUAL	\$43,383	\$13,949	\$8,145	\$0	\$586	\$13,985	\$0	\$80,048
COMMODITIES	\$30,879	\$389	\$2,810	\$0	(\$81)	\$236	\$0	\$34,232
REFUNDS	\$5,278	\$0	\$0	\$0	\$1,819	\$0	\$0	\$7,097
SUNDRY CHARGES	\$0	\$0	\$0	\$0	\$0	\$1,075	\$959	\$2,034
FIXED CHARGES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FRINGE BENEFITS	\$14,451	\$75	\$16,206	\$0	\$20	(\$22)	\$0	\$30,723
TOTAL	\$93,991	\$14,413	\$27,161	\$0	\$2,344	\$15,266	\$959	\$154,134
EQUIPMENT	\$0	\$0	\$0	\$0	\$2,950	\$0	\$0	\$2,950
TOTAL	\$239,046	\$17,022	\$85,905	\$0	\$2,344	\$14,606	\$959	\$362,832

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$46,082
BEGINNING FUND BALANCE 7/01/89	\$129,663
CURRENT YEAR FUND BALANCE ADJUSTMENT *	(\$155)
ENDING FUND BALANCE 6/30/90	\$175,580

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES
 BEGINNING FUND BALANCE 7/01/89
 CURRENT YEAR FUND BALANCE ADJUSTMENT *

ENDING FUND BALANCE 6/30/90

ADJUSTMENT REQUIRED BECAUSE OF AVAILABLE CASH DIFFERENCE
 BETWEEN THE 6-30-89 REPORT AND THE 6-30-89 REPORT

NOTE: CENTRAL OFFICE WILL ACCRUE FOURTH QUARTER INTEREST
 AS A SYSTEM CENTRALLY

MOHEGAN COMMUNITY COLLEGE
 EDUCATIONAL EXTENSION FUND
 STATEMENT OF REVENUES & EXPENDITURES
 FOR FISCAL YEAR ENDED 6-30-89

REVENUE

CREDIT TUITION	(\$2,439.00)
SU CREDIT TUITION	\$134,613.00
ACADEMIC EVALUATION FEES	\$5,390.00
T.V. COURSES	\$14.00
CONTRACT COURSES	\$27,342.00
NON-CREDIT TUITION	\$73,988.00
MISCELLANEOUS RECEIPTS	\$33,315.00
INTEREST	\$13,138.00
TOTAL REVENUE	\$287,351.00

DESCRIPTION	10 INSTRUCTION	30 COMM SERVICE	40 ACAD SUP	41 LIBRARY	50 STUD SER	60 INST SUP	65 PHY PLANT	TOTAL
PERSONNEL SERVICES								
SALARIES	\$111,783.00	\$1,524.00	\$24,903.00	\$0.00	\$0.00	\$13,110.00	\$0.00	\$157,822.00
FRINGE BENEFITS	\$12,073.00	\$53.00	\$1,084.00	\$0.00	\$0.00	\$1,113.00	\$0.00	\$26,434.00
TOTAL	\$123,856.00	\$1,577.00	\$24,987.00	\$0.00	\$0.00	\$14,223.00	\$0.00	\$184,256.00
OTHER EXPENSES								
CONTRACTUAL	\$34,913.00	\$13,332.00	\$5,155.00	\$0.00	\$1,014.00	\$2,117.00	\$0.00	\$62,431.00
COMMODITIES	\$13,860.00	\$300.00	\$1,314.00	\$0.00	\$1,473.00	\$1,113.00	\$0.00	\$11,974.00
REFUNDS	\$0.00	\$0.00	\$8,007.00	\$0.00	\$213.00	\$0.00	\$0.00	\$8,322.00
SUNDRY CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$380.00	\$1,413.00	\$0.00	\$1,108.00
FIXED CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL	\$48,773.00	\$13,632.00	\$11,948.00	\$0.00	\$1,525.00	\$10,118.00	\$0.00	\$83,835.00

EXCESS (DEFICIT) OF REVENUE OVER EXPENDITURES	\$13,270.00
BEGINNING FUND BALANCE 6/30/88	\$107,738.00
CURRENT YEAR FUND BALANCE ADJUSTMENT *	\$2,643.00
ENDING FUND BALANCE 6/30/89	\$129,531.00

* DIFFERENCE BETWEEN ENDING DASH BALANCE AS OF 6/30/89 \$29,220.00
 AND DASH BALANCE BEGINNING DASH BALANCE AS OF 7/1/88 \$24,173.00
 ITEMS RECORDED AFTER PREPARATION OF STATEMENTS

EDUCATIONAL EXTENSION FUND
BALANCE SHEET
As of June 30, 1989

<u>ASSETS</u>		
Cash		\$ <u>258,816</u>
Petty Cash		<u>0</u>
Accounts Receivable		<u>9,924</u>
Prepaid Expenses		<u>0</u>
Due from Other Funds		<u>3,734</u>
Other Assets (See Schedule A)		<u>0</u>
Total Assets		\$ <u>272,474</u>

LIABILITIES AND FUND BALANCE

<u>Liabilities</u>		
Accounts Payable	\$ <u>107,311</u>	
Due to Other Funds	<u> </u>	
Tuition Fees Collected in Advance	<u> </u>	
Other Liabilities (See Schedule B)	<u>35,510</u>	
Total Liabilities		\$ <u>142,821</u>

Fund Balance

Restricted:

Off-Campus Operations	<u>10,000</u>	22,000
Equipment Replacement	<u>20,000</u>	32,653
Student Financial Aid	<u> </u>	
Non-Lapsing Grants	<u> </u>	
Total Restricted	\$ <u>30,000</u>	54,653

Unrestricted

	<u>99,653</u>	75,000
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Total Fund Balance		\$ <u>129,653</u>
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TOTAL LIABILITIES AND FUND BALANCE

		\$ <u>272,474</u>
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EDUCATIONAL EXTENSION FUND
Statement of Receipts and Disbursements
For Fiscal Year Ended June 30, 1989

	Cash Balance, Start of Period incl. Petty Cash		\$ <u>241,209</u>
	<u>Receipts</u>		
	Credit Tuition	\$ 4,952	
	Summer School Credit Tuition (Prepaid Included)	<u>138,579</u>	
	Non-Credit Course Tuition (Prepaid Included)	73,266	
	Academic Evaluation Fees	<u>5,390</u>	
	TV Course Fees	<u>14</u>	
	Fees for Contract Courses	27,342	
	Reimbursements:		
	Federal Grants	<u>22,339</u>	
	State Grants	<u>94,423</u>	
	Private Grants	<u>0</u>	
	Miscellaneous Reimbursements	<u>20,661</u>	
	Transfer from Other Funds	<u>0</u>	
	Interest on Cash Balances	<u>12,015</u>	
	Miscellaneous Receipts (Schedule A)	<u>37,215</u>	
	Total Cash Receipts		\$ <u>436,196</u>
	Total Cash Available during Period		\$ <u>677,405</u>
MJ/MN	<u>Disbursements</u>		
	Personal Services:		
1	Salaries	\$ <u>251,791</u>	
5-32	Fringe Benefits	<u>28,816</u>	
	Total Personal Services		\$ <u>280,607</u>
	Other Expense:		
2	Contractual Services	<u>73,612</u>	
3	Commodities	<u>41,641</u>	
4	Refunds	<u>9,073</u>	
5	Sundry (less 5-32)	<u>13,656</u>	
7	Fixed Charges	<u>0</u>	
	Total Other Expense		\$ <u>137,982</u>
	Charges, Outlays and Additions:		
8	Land	<u>0</u>	
9	Equipment	<u>0</u>	
10	Buildings	<u>0</u>	
	Total Capital Disbursements		\$ <u>0</u>
	Total Disbursements		\$ <u>418,589</u>
	Cash Balance at End of Period		<u>\$ 258,816</u>
	<u>Excess (deficit) of Receipts over Disbursements</u>		<u>\$ 17,607</u>

MOHEGAN COMMUNITY COLLEGE

FISCAL YEAR 1992

BUDGET DISTRIBUTION

MOHEGAN COMMUNITY COLLEGE - FISCAL YEAR 1992 BUDGET DISTRIBUTION

Attached are operating budgets for this fiscal year. Specific notes and comments are shown on the individual budgets for each division. A number of general comments and instructions which apply to all budgets are listed below and should be noted.

NOTE A:

A large portion of the costs of operating all Mohegan divisions is covered by centrally funded overhead accounts. In most respects this is a very efficient way to manage these common expenses. However, it is also important that we not let these costs become hidden or taken for granted. At the present time, Mohegan overhead costs are increasing significantly each year. While much of this increase can obviously be attributed to our growth, some, unfortunately, must be credited to our own inattention in managing these expenses. We must all be willing to examine every alternative for keeping overhead costs down. Please make everyone aware that they can help in many areas...energy conservation, reduced or combined travel, more efficient use of mail and telephone services, better use of office supplies, and most significantly, reduced copy usage. Any overhead costs we can avoid mean extra funds we have available for other school needs!!!!

NOTE B:

Please help the purchasing office follow-up on your time sensitive requisitions. We have had several situations this last year where orders for services, particularly reservations for conferences or meetings, were issued by the college but somehow lost or misplaced by the vendor. The purchasing office, unfortunately, does not have the staffing to automatically track every request and thus usually has no way to know that this has happened until it is too late. The result is a missed deadline or worse, an embarrassed participant finding that they are not registered for the meeting they are attending. To protect against this type of situation it is requested that everyone help track their requests of this nature. Either call the vendor directly and confirm the order, or ask the purchasing office to take this action. Submitting all requests as early as possible will also help to correct this problem.

NOTE C:

Current state policies require that all requests for out-of-state travel or overtime, regardless of the purpose or source of funding, be approved in writing by the President. Please submit all overtime or out-of-state travel authorizations accordingly.

NOTE D:

Educational Extension Fund (EEF) budgets shown do not include most grant or business services programs. All EEF programs will require individual budget plans which will be developed at a later date.

NOTE E:

Student labor funds shown do not include work study monies. Work Study funded students should be requested from the financial aid office. A student labor plan for each student employee (except work study students) must be submitted to put a student on the payroll. A separate letter of authorization to payroll from the financial aid director is required to employ work study students.

NOTE F:

This year for the first time we have been authorized to use tuition funds (1164-001) to cover selected personnel costs. These funds may be used only to fund part-time educational assistants (EA's) in functions 1, 4, and 5 or student labor in any area. The tuition fund personnel budgets shown herein may not be exceeded or supplemented with other non-personnel funding.

NOTE G:

Under the new state purchasing regulations, all purchase requests must be approved by the President or one of the Deans before they can be processed. Each Dean will also maintain a running balance of each account under their cognizance for control purposes. All fund managers should submit all purchase requests accordingly for review and approval.

NOTE H:

All designated fund managers should complete spending (i.e. submit all necessary requisitions) for their respective organizations prior to April 1, 1992. At that time, funding from all accounts will revert to the control of the responsible dean who will either use the available funding for existing division needs or reprogram the monies to coming year's budget as permissible. All spending and reprogramming by the deans must be completed no later than May 1, 1992 at which time all funding will be pulled back and consolidated collegewide.

INSTRUCTION DIVISION

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS			PERSONNEL EXPENSE FUNDS			TOTAL FUNDS	
				TUITION FUND 1164-002	EEF 6170-002	ASF 6170-002	GENERAL FUND 9000-001	TUITION FUND 1164-001	EEF 6140-001		ASF 6170-001
1991 92 FUNDING											
LANGUAGE AND ARTS	11	15601	J. COLEMAN	\$5,500							\$5,500
SOCIAL SCIENCE	11	25601	P. YESULATIES	\$2,400							\$2,400
MATH	11	45601	A. BUNDERSEN	\$500							\$500
NATURAL SCIENCE	11	125601	J. COPELAND	\$16,700				\$5,900		\$600	\$23,200
BUSINESS/TECHNICAL	12	13001	W. WRIGHT	\$4,900							\$4,900
COMPUTER SCIENCE	12	15101	M. BLANCHI/B. ROHNER	\$12,112				\$6,600			\$19,112
NURSING/PARAMEDIC	12	55208	M. FIX	\$8,000			\$42,120				\$50,120
NURSING LAB	12	55208	M. BRONNING					\$2,000			\$2,000
PARAMEDIC/ERT	12	55284	M. SAWYER					\$900			\$900
OVERSEAS STUDIES	32	9320	J. MCLEAN	\$2,118							\$2,118
LIBRARY OPERATION	41	9410	M. KARO	\$5,150					\$3,200		\$12,200
GENERAL STUDIES LAB	44	9440	E. PELLICCI						\$1,200		\$13,650
DEAN OF INSTRUCTION	46	9462	M. BLANCHI	\$29,899				\$2,400			\$2,400
JOINT EFFORT STUDENT LABOR	46	1909462	L. CRODOLF					\$13,000			\$13,000
DIRECTOR OF INSTRUCTION	46	9463	B. TOTH	\$900							\$900
TUTORING CENTER	46	9466	J. WHITMAN	\$2,500				\$1,900			\$4,400
CENTER FOR TEACHING	47	9471	B. DRISCOLL	\$3,000							\$3,000
TOTAL 1991 92 FUNDING				\$97,576	\$9,000	\$0	\$42,120	\$40,000	\$6,000	\$9,000	\$199,696

- NOTE 1: \$29,500 OF LIBRARY FUNDING IS RESERVED TO COVER LIBRARY AUTOMATION COSTS. ANY EXPANSION OF LIBRARY AUTOMATION COSTS BEYOND THAT LEVEL MUST BE COVERED BY LIBRARY FORMULA FUNDS.
- NOTE 2: THE OVERSEAS STUDIES PROGRAM WILL GENERATE BETWEEN \$12,000 AND \$15,000 EEF INCOME THIS YEAR. PROGRAM OVERHEAD EXPENSES SUCH AS TRAVEL, ADVERTISING, AND STUDENT LABOR SHOULD BE MANAGED WITHIN THESE LIMITS UNLESS ADDITIONAL PROGRAM FUNDING IS PROVIDED FROM ANOTHER SOURCE.
- NOTE 3: NURSING CLINICAL AND LAB ASSISTANT COSTS HAVE BEEN SEPARATELY FUNDED. EXPENSES MUST BE MANAGED WITHIN THE FUNDING PROVIDED SINCE PTL FUNDS ARE NO LONGER AVAILABLE TO COVER THESE COSTS.
- NOTE 4: STUDENT NEWSPAPER OPERATING FUNDING IS PROVIDED IN STUDENT SERVICES ACCOUNT 55 10699555.
- NOTE 5: INCLUDES \$5,000 FOR ANNEX FURNISHINGS AND \$5,000 BASE INCREASE.
- NOTE 6: FUNDING FOR SUMMER STUDENT LABOR EXPENSES.

STUDENT SERVICES AND COLLEGE DEVELOPMENT

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		GENERAL FUND	PERSONNEL EXPENSE FUNDS		TOTAL FUNDS
				TUITION FUND	EEF		TUITION FUND	EEF	
				1164-002	6140-002	0000-001	1164-001	6140-001	6170-001
1991-92 FUNDING									
DEAN OF STUDENT SERVICES	51	9510	S. PERRY	\$27,000 @ 4		\$4,660			\$31,660
NFA SUMMER PROGRAM	51	10009510	S. PERRY	\$6,300					\$6,300
DIR. STUDENT DEVELOP	53	9530	C. KASZUBSKI	\$14,650 @ 1		\$6,971 @ 3			\$21,621
SUBBASE STUDENT LABOR	53	9531	L. TRONCO				\$3,900		\$3,900
DIR. OF FIN. AID	54	9540	D. JAMESKI	\$3,500					\$3,500
STUDENT ACTIVITIES	55	9555	K. WESTERBERG		\$7,500		\$3,780		\$11,280
STUDENT NEWSPAPER	55	10009555	L. CROODOR/K. WESTERBERG		\$4,600 @ 2				\$4,600
CHILD CARE-TWCCA	55	9536	C. KASZUBSKI		\$39,000				\$39,000
SWITCHBOARD STUDENT LABOR	64	9643	B. SEGAL			\$1,485			\$1,485
REGISTRAR	68	9682	S. FLYNN	\$11,100					\$11,100
DIR. OF ADMISSIONS	68	9681	B. SEGAL	\$42,100					\$42,100
TOTAL 1991-92 FUNDING				\$104,650	\$0	\$51,100	\$13,116	\$36,000	\$190,866

NOTE 1: FUNDING INCLUDES \$3,000 FOR ACES CONTRACT COSTS PLUS \$300 DRUG & ALCOHOL ED. INCREASE

NOTE 2: SCHOOL SHARE OF FUNDING FOR SCHOOL NEWSPAPER OPERATION SHIFTED FROM INSTRUCTION DIVISION.

NOTE 3: BASIC SKILLS TESTING 1991/92 - INCLUDES \$2,231 COMPENSATION FOR PPAC CHAIR

NOTE 4: INCLUDES \$22,000 FOR SCHEDULES AND PRINTING

PRESIDENT & ADMINISTRATIVE SERVICES

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		GENERAL FUND	PERSONNEL EXPENSE FUNDS		TOTAL FUNDS	
				TUITION FUND	EEF		TUITION FUND	EEF		
				1164-002	6140-002	0700-001	1164-001	6140-001	6170-001	
1991-92 FUNDING										
PROFESSIONAL DEVELOP.	48	9480	D. WILLIAMS	\$12,993					\$12,993	
RETIRING	48	9481	D. WILLIAMS	\$0					\$0	
PRESIDENT	61	9634	D. WILLIAMS/M. HAWKIN	\$23,200	\$ 1		\$5,751		\$28,951	
MET. PROF. DEVELOP.	61	9480	D. WILLIAMS	\$2,174					\$2,174	
DN OF ADMIN. SERVICES	62	9634	J. ANDERSON	\$5,000					\$5,000	
ACC. TING/CASHIER STUD/PT LABUR	62	9634	C. ARSEHAULT				\$2,600		\$2,600	
BUDGETS/GRANTS STUDENT LABUR	62	9634	B. O'NEILL						\$36,000	
DATA PROC. ADMIN.	63	9631	C. PALMER	\$33,000					\$20,000	
PURCHASING/MAIL RM. LABUR	64	9641	M. BREEN	\$24,000					\$24,000	
BUILDING MAINTENANCE	65	9650	E. LAMB						\$152,718	
TOTAL 1991-92 FUNDING				\$100,367	\$0	\$0	\$8,351	\$0	\$44,000	

NOTE 1: FUNDING SHOWN INCLUDES \$2,000 AFFIRMATIVE ACTION FUNDS

OVERHEAD AND FIXED COST ACCOUNTS

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		TOTAL BUDGET
				TUITION FUND	EEF	
				1164-002	6140-002	6170-002
1991-92 OVERHEAD COSTS						
STUDENT INSURANCE	55	8700	B. O'NEILL			\$7,000
TRANSPORTATION - IN STATE	62	9634	M. BREEN	\$18,500		\$18,500
FERS. ADVERTISING	63	9633	M. BREEN	\$16,000		\$16,000
SUPPORT SERVICE CONTRACTS	64	10009641	M. BREEN	\$43,780		\$42,780
COPY/REPRODUCTION COSTS	64	20009641	M. BREEN	\$68,100		\$68,100
OFFICE SUPPLIES	64	30009641	M. BREEN	\$12,000		\$12,000
LIBRARY EDP SUPPORT	64	41009641	M. BREEN	\$28,500		\$28,500
EQUIPMENT MAINTENANCE COSTS	64	50009641	M. BREEN	\$23,400		\$23,400
SECURITY CONTRACT	64	9642	M. BREEN	\$15,000		\$15,000
TELEPHONE SERVICES	64	9643	C. ARSEHAULT	\$52,000	\$7,000	\$52,000
POSTAGE/MAIL	64	9643	M. BREEN	\$56,000		\$63,000
MAINT. SERV. CONTRACTS	65	10009650	M. BREEN/E. LAMB	\$13,460		\$13,460
UTILITIES-ELECT	65	9650	M. BREEN	\$74,320		\$74,320
UTILITIES-SEWER	65	9650	M. BREEN	\$4,000		\$4,000
FUEL	65	9650	M. BREEN/E. LAMB	\$42,000		\$42,000
TOTAL OVERHEAD COSTS				\$467,060	\$7,000	\$480,060

EQUIPMENT FUNDING		FUND. ACT.		ACCOUNT MANAGER		TUITION FUND	TUITION FUND	TUITION FUND	BOND FUNDS	EEF	ASF	TOTAL FUNDS
ACCOUNT NAME	FUNC.	ACT.				1164-005	1164-008	1164-010		6140-005/010	6170-005/010	
1991-92 FUNDING												
PRESIDENT (RESERVE)	61	9634		D. WILLIAMS	\$9,872				\$64,479			\$74,351
DEAN OF INSTRUCTION	48	9481		M. BIANCHI			\$59,703					\$59,703
DEAN OF STUD. SERV./COLLEGE DEV.	51	9510	2	S. PERRY	\$10,000							\$10,000
DEAN OF ADMINISTRATION	62	9634		J. ANDERSON	\$19,172		\$90,495					\$19,172
DIRECTOR OF LIBRARY SERVICES	41	9410		M. KAO								\$90,495
TOTAL 1991-92 FUNDING					\$39,044	\$90,495	\$59,703	\$64,479	\$0	\$0	\$0	\$253,721

FIXED CHARGES		S. I. D.		ACCOUNT MANAGER		TUITION FUND	TUITION FUND	TUITION FUND	TUITION FUND	EEF	ASF	TOTAL FUNDS
ACCOUNT NAME	FUNC.	ACT.				1164-601	1164-603	1164-607	1164-609	6140-601	6170-601	
1991-92 FUNDING												
REFUND OF TUITION	601			C. ARSENAULT	\$51,669					\$1,500	\$3,500	\$56,669
WORK STUDY PROGRAM	603			D. ZANECKI			\$12,221					\$12,221
STUDENT FINANCIAL AID	607			D. ZANECKI				\$186,783				\$186,783
STATUTORY WAIVERS	609			C. ARSENAULT					\$0	\$0		\$0
TOTAL 1991-92 FUNDING					\$51,669	\$12,221	\$186,783	\$0	\$0	\$1,500	\$3,500	\$255,673

NOTE 1: WAIVER FUNDING PROVIDED AS REQUIRED

NOTE 2: LOWER AMOUNT REFLECTS PREPAYMENT OF MICRO-FAIDS EQUIPMENT AND OFFICE PARTITIONS

CENTRAL PERSONNEL COST ACCOUNTS

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	GENERAL FUND 0000-000	TUITION FUND 1164-040	GENERAL FUND 0000-001	EEF 6140-001/002	ASF 6170-001/002	TOTAL FUNDS
1991-92 PERSONNEL FUNDING	AS APPLICABLE	D. WILLIAMS/J. ANDERSON		\$1,582,969	\$9,372	\$4,259,174	\$138,139	\$270,036	\$4,667,349
1991-92 FRINGE BENEFITS	AS APPLICABLE	D. WILLIAMS/J. ANDERSON		\$1,582,969	\$9,372	\$4,259,174	\$138,139	\$270,036	\$1,592,341
TOTAL CENTRAL FS ACCOUNTS				\$1,582,969	\$9,372	\$4,259,174	\$138,139	\$270,036	\$6,259,690

TOTAL 1991-92 FUNDING

FUND CATEGORY	SID	GENERAL FUND	TUITION FUND	ED EXTENSION	AUX SERVICES	BOND FUNDS	SID TOTALS
PERSONNEL SERVICES	001	\$4,314,410	\$84,351	\$144,139	\$330,036	\$0	\$4,872,936
FRINGE BENEFITS	040	\$1,582,969	\$9,372	\$0	\$0	\$0	\$1,592,341
OPERATING EXPENSES	002	\$0	\$765,647	\$16,000	\$58,100	\$0	\$839,747
AGENCY EQUIPMENT	005	\$0	\$39,044	\$0	\$0	\$0	\$39,044
LIBRARY EQUIPMENT	008	\$0	\$90,495	\$0	\$0	\$0	\$90,495
EDUCATIONAL EQUIPMENT	010	\$0	\$59,703	\$0	\$0	\$0	\$59,703
REPLACEMENT EQUIP. (BOND)	030	\$0	\$0	\$0	\$0	\$64,479	\$64,479
REFUNDS OF TUITION	601	\$0	\$51,669	\$1,500	\$3,500	\$0	\$56,669
WORK STUDY PROGRAM	603	\$0	\$12,221	\$0	\$0	\$0	\$12,221
STUDENT FINANCIAL AID	607	\$0	\$186,783	\$0	\$0	\$0	\$186,783
STATUTORY WAIVERS	609	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL 1991-92 BUDGET		\$5,897,379	\$1,299,285	\$161,639	\$391,636	\$64,479	\$7,814,418

MOHAWK COMMUNITY COLLEGE - OVERHEAD AND FELLO COST ACCOUNTS 1991/92 - AS OF OCTOBER 15, 1991

EXPENSE ACCOUNT INCLUDED

	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
TRANSPORTATION - IN STATE					
TRAVEL IN STATE	\$2,500	\$2,500	\$2,500	\$2,500	\$10,000
VEHICLE RENTAL	\$2,200	\$2,100	\$2,100	\$2,100	\$8,500
	\$4,700	\$4,600	\$4,600	\$4,600	\$18,500

SUPPORT SERVICE CONTRACTS

TRASH SERVICE	\$1,875	\$1,875	\$1,875	\$1,875	\$7,500
COURIER SERVICE	\$420	\$420	\$420	\$420	\$1,680
CATALOG PRINTING	\$10,000		\$10,000		\$20,000
WATERFORD RENTAL	\$2,000		\$2,000		\$4,000
OIC RENTAL	\$1,000		\$1,000		\$2,000
MACROVIA	\$900	\$900			\$3,600
SUBSCRIPTIONS	\$1,500	\$250	\$250	\$250	\$1,500
VISA SERVICE FEE	\$2,500				\$1,000
MISC DUES	\$7,445	\$16,445	\$3,445	\$16,445	\$27,500
					\$43,780

COPY/REPRODUCTION COSTS

XEROX 1075 RENTAL	\$3,250	\$3,250	\$3,250	\$3,250	\$13,000
XEROX 1075 USAGE	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
XEROX 1065 RENTAL	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
XEROX 1065 USAGE	\$1,875	\$1,875	\$1,875	\$1,875	\$7,500
STUDENT SERV. 1040	\$400	\$400	\$400	\$400	\$1,600
REGISTRAR 1040	\$400	\$400	\$400	\$400	\$1,600
INSTRUCTION 2030	\$250	\$250	\$250	\$250	\$1,000
LIBRARY 1075	\$100	\$100	\$100	\$100	\$400
COPIER PAPER	\$250	\$250	\$250	\$250	\$1,000
OTHER COPIER SUPPLIES	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
	\$17,025	\$17,025	\$17,025	\$17,025	\$68,100

OFFICE SUPPLIES

	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000

LIBRARY COP. SUPPORT

LIBRARIES DR. LHM	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
IN-LINE	\$4,125	\$4,125	\$4,125	\$4,125	\$16,500
					\$38,500

MOHEGAN COMMUNITY COLLEGE - OVERHEAD AND FIXED COST ACCOUNTS 1991/92 AS OF OCTOBER 15, 1991

EXPENSE ACCOUNT INCLUDED	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
EQUIPMENT MAINTENANCE COSTS 64 50009641					
NCR CORP.	\$700				\$700
IBM DISPLAYWRITERS	\$3,000		\$3,000		\$6,000
IBM TYPEWRITERS	\$900				\$900
OTIS ELEVATOR	\$3,500				\$3,500
EXECUTIVE BUSINESS MACHINES	\$2,000				\$2,000
MUMROE	\$300				\$300
COMPUTER EQUIPMENT (C. PALMER)	\$5,000		\$5,000		\$10,000
	\$15,400	\$0	\$8,000	\$0	\$23,400
MAINTENANCE SERVICE CONTRACTS 65 10009650					
NEW ENGLAND MECHANICAL	\$625	\$625	\$625	\$625	\$2,500
EB EXTERMINATORS	\$250	\$250	\$250	\$250	\$1,000
JIM & JOE SNOW REMOVAL	\$2,375	\$2,375	\$2,375	\$2,375	\$9,500
MECHANICS UNIFORM	\$100	\$100	\$100	\$100	\$400
NORWICH CYLINDER GAS	\$60				\$60
	\$3,410	\$3,350	\$3,350	\$3,350	\$13,460

MOHEGAN COMMUNITY COLLEGE

FISCAL YEAR 1993

BUDGET DISTRIBUTION

MOHEGAN COMMUNITY COLLEGE - FISCAL YEAR 1993 BUDGET DISTRIBUTION

Attached are operating budgets for this fiscal year. Specific notes and comments are shown on the individual budgets for each division. A number of general comments and instructions which apply to all budgets are listed below and should be noted.

NOTE A:

A large portion of the costs of operating all Mohegan divisions is covered by centrally funded overhead accounts. In most respects this is a very efficient way to manage these common expenses. However, it is also important that we not let these costs become hidden or taken for granted. At the present time, Mohegan overhead costs are increasing significantly each year. While much of this increase can obviously be attributed to our growth, some, unfortunately, must be credited to our own inattention in managing these expenses. We must all be willing to examine every alternative for keeping overhead costs down. Please make everyone aware that they can help in many areas...energy conservation, reduced or combined travel, more efficient use of mail and telephone services, better use of office supplies, and most significantly, reduced copy usage. Any overhead costs we can avoid mean extra funds we have available for other school needs!!!!

NOTE B:

Please help the purchasing office follow-up on your time sensitive requisitions. We have had several situations this last year where orders for services, particularly reservations for conferences or meetings, were issued by the college but somehow lost or misplaced by the vendor. The purchasing office, unfortunately, does not have the staffing to automatically track every request and thus usually has no way to know that this has happened until it is too late. The result is a missed deadline or worse, an embarrassed participant finding that they are not registered for the meeting they are attending. To protect against this type of situation it is requested that everyone help track their requests of this nature. Either call the vendor directly and confirm the order, or ask the purchasing office to take this action. Submitting all requests as early as possible will also help to correct this problem.

NOTE C:

Current state policies require that all requests for out-of-state travel or overtime, regardless of the purpose or source of funding, be approved in writing by the President. Please submit all overtime or out-of-state travel authorizations accordingly.

NOTE D:

Educational Extension Fund (EEF) budgets shown do not include most grant or business services programs. All EEF programs will require individual budget plans which will be developed at a later date.

NOTE E:

Student labor funds shown do not include work study monies. Work Study funded students should be requested from the financial aid office. A student labor plan for each student employee (except work study students) must be submitted to put a student on the payroll. A separate letter of authorization to payroll from the financial aid director is required to employ work study students.

NOTE F:

This year's budget includes an expanded use of tuition funds (1164-001) to cover selected personnel costs. Funds authorized for Part-Time Lecturers (PTL's) must be used solely for that purpose. Other personnel funds may be used only to fund part-time educational assistants (EA's) in functions 1, 4, and 5 or student labor in any area. The tuition fund personnel budgets shown herein may not be exceeded or supplemented with other non-personnel funding.

NOTE G:

Fringe Benefit funding associated with all 1164, 6140 and 6170 personnel budgets is shown for information purposes but will be controlled directly by the Dean of Administration.

NOTE H:

Under the new state purchasing regulations, all purchase requests must be approved by the President or one of the Deans before they can be processed. Each Dean will also maintain a running balance of each account under their cognizance for control purposes. All fund managers should submit all purchase requests accordingly for review and approval.

NOTE I:

All designated fund managers should complete spending (i.e. submit all necessary requisitions) for their respective organizations prior to April 1, 1993. At that time, funding from all accounts will revert to the control of the responsible dean who will either use the available funding for existing division needs or reprogram the monies to coming year's budget as permissible. All spending and reprogramming by the deans must be completed no later than May 1, 1993 at which time all funding will be pulled back and consolidated collegewide.

INSTRUCTION DIVISION

ACCOUNT NAME	FUNC.	ACCT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		PERSONNEL EXPENSE FUNDS		TOTAL FUNDS
				TUITION FUND 1164-002	EEF 6140-002	TUITION FUND 1164-001	EEF 6140-001	
1992-93 FUNDING								
LANGUAGE AND ARTS	11	15601	J. COLEMAN	\$5,300				\$5,300
SOCIAL SCIENCE	11	25601	D. HOLTIDGE	\$2,400				\$2,400
MATH	11	45601	A. MARIONS	\$500		\$850 e 5		\$1,350
NATURAL SCIENCE	11	125601	J. COPELAND	\$19,898		\$6,600		\$26,498
CAREER STUDIES	12	13001	P. SAUTER	\$4,900		\$6,600	\$1,250 e 5	\$12,750
COMPUTER SCIENCE	12	15101	D. WILLIAMS/B. KUMER	\$14,112				\$14,112
NURSING/PARAMEDIC	12	55.08	C. CRANFORD	\$8,000				\$8,000
FOOD SERVICE MANAGEMENT	12	283010	D. WILLIAMS	\$5,000				\$5,000
PARAMEDIC/ERT	12	55284	H. SAWYER	\$4,000				\$4,000
OVERSEAS STUDIES	32	9320	J. MCLEAN	\$10,883	\$9,000 e 2	\$7,300	\$3,200 e 2	\$29,383
LIBRARY OPERATION	41	9410	M. KAO	\$29,000 e 1				\$29,000
LIBRARY EDI SUPPORT	41	10009410	M. BREEN			\$2,400		\$2,400
GENERAL STUDIES LAB	44	9440	E. PELLICCIO			\$11,000	\$900 e 5	\$11,900
DEAN OF INSTRUCTION	46	9462	D. WILLIAMS	\$18,192				\$18,192
JOINT EFFORT STUDENT LABOR	46	10009462	L. CRODIF					
DIRECTOR OF INSTRUCTION	46	9463	D. TOTH	\$800		\$1,200		\$2,000
TUTORING CENTER	46	9466	J. WHITMAN	\$2,000				\$2,000
CENTER FOR TEACHING	47	9471	B. DRISCOLL	\$3,000		\$3,600	\$800	\$7,400
FRINGE BENEFITS	AS APPLICABLE		J. ANDERSON					
TOTAL 1992-93 FUNDING				\$128,185	\$9,000	\$39,600	\$6,820	\$234,525

NOTE 1: \$29,000 OF LIBRARY FUNDING IS RESERVED TO COVER LIBRARY AUTOMATION COSTS. ANY EXPANSION OF LIBRARY AUTOMATION COSTS BEYOND THAT LEVEL MUST BE COVERED BY OTHER LIBRARY FORMULA FUNDS.

NOTE 2: THE OVERSEAS STUDIES PROGRAM WILL GENERATE BETWEEN \$12,000 AND \$15,000 EEF INCOME THIS YEAR. PROGRAM OVERHEAD EXPENSES SUCH AS TRAVEL, ADVERTISING, AND LABOR SHOULD BE MANAGED WITHIN THESE LIMITS UNLESS ADDITIONAL PROGRAM FUNDING IS PROVIDED FROM ANOTHER SOURCE.

NOTE 3: NURSING CLINICAL LAB ASSISTANT AND NURSING STUDENT LABOR COSTS HAVE BEEN SEPARATELY FUNDED. EXPENSES MUST BE MANAGED WITHIN THE FUNDING PROVIDED SINCE PTL FUNDS ARE NO LONGER AVAILABLE TO COVER THESE COSTS.

NOTE 4: STUDENT NEWSPAPER OPERATING FUNDING IS PROVIDED IN STUDENT SERVICES ACCOUNT 55 10009555.

NOTE 5: FUNDING FOR SUMMER STUDENT LABOR EXPENSES.

TUDENT SERVICES AND COLLEGE DEVELOPMENT

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		PERSONNEL EXPENSE FUNDS		TOTAL FUNDS
				TUITION FUND 1164-002	EEF 6140-002	TUITION FUND 1164-001	EEF 6140-001	
1972-93 FUNDING								
DEAN OF STUDENT SERVICES	51	9510	S. FERRY	\$27,000	0 4	\$6,145	0 3	\$33,145
DIR. STUDENT DEVELOP	53	9530	C. KASZUBSKI	\$14,725	0 1	\$6,971	0 3	\$21,696
SUBBASE STUDENT LABOR	53	9531	L. TRONCO			\$3,900		\$3,900
DIR. OF F.I.M. AID	54	9540	D. ZANESCI	\$3,500		\$3,780		\$11,280
STUDENT ACTIVITIES	55	9555	F. WESTERBERG	\$7,500				\$4,600
STUDENT NEWSPAPER	55	10009555	L. CRODIF/K. WESTERBERG	\$4,600	0 2			\$62,500
CHILD CARE-TYCCA	55	9556	C. KASZUBSKI	\$62,500				\$13,000
SWITCHBOARD STUDENT LABOR	64	9643	B. SEGAL					\$56,245
DIR. OF ADMISSIONS	58	9681	B. SEGAL	\$42,100	0 5			\$20,760
REGISTRAR	59	9682	S. FLYNN	\$11,100	0 5			\$4,450
FRINGE BENEFITS	AS	APPLICABLE	J. ANDERSON					\$7,000
TOTAL 1972-93 FUNDING				\$98,425	\$0	\$13,116	0 3	\$41,235
						\$74,600	\$0	\$7,700

NOTE 1: FUNDING INCLUDES \$7,000 FOR ALES CONTRACT COSTS PLUS \$2,125 FOR DRUG & ALCOHOL EDUCATION.

NOTE 2: SCHOOL SHARE OF FUNDING FOR SCHOOL NEWSPAPER OPERATION.

NOTE 3: BASIC SKILLS TESTING 1992/93.

NOTE 4: INCLUDES \$22,000 FOR SCHEDULES AND PRINTING

NOTE 5: FUNCTIONS FOR ADMISSIONS AND REGISTRAR HAVE BEEN CHANGED TO 58 AND 59 RESPECTIVELY

PRESIDENT & ADMINISTRATIVE SERVICES

ACCOUNT NAME	FUND	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		PERSONNEL EXPENSE FUNDS		ASF	TOTAL FUNDS
				TUITION FUND 1164 002	EEF 6140 002	TUITION FUND 1164 001	EEF 6140 001		
1992-93 FUNDING									
PROFESSIONAL DEVELOP.	48	9480	B. DEVAUGHN	\$13,161					\$13,161
RETRAINING	48	9481	B. DEVAUGHN	\$0					\$0
PRESIDENT	61	9674	B. DEVAUGHN	\$23,200	# 1	\$3,600			\$26,800
AGT. PROF. DEVELOP.	61	9480	B. DEVAUGHN	\$2,291					\$2,291
DM OF ADMIN. SERVICES	62	9674	J. ANDERSON	\$5,000				\$20,000	\$25,000
ACC'TING/CASHIER STUD/PT LABOUR	62	9674	L. ARSENAULT			\$2,600		\$3,000	\$5,600
BUDGETS/GRAANTS STUDENT LABOUR	62	9674	B. O'NEILL					\$36,000	\$36,000
DATA PROC. ADMIN.	63	9671	L. PALMER	\$33,000				\$19,000	\$52,000
PURCHASING/MAIL RM STUD. LABOUR	64	9641	M. BREEN	\$24,000		\$620		\$4,200	\$28,200
BUILDING MAINTENANCE	65	9650	L. LAMB					\$46,200	\$46,200
FRINGE BENEFITS	AS APPLICABLE		J. PARLSON					\$0	\$0
TOTAL 1992-93 FUNDING				\$100,652	\$0	\$6,820	\$0	\$46,200	\$153,672

NOTE 1: FUNDING SHOWN INCLUDES \$2,000 RETIRATIVE ACTION FUNDS

OVERHEAD AND FIXED COST ACCOUNTS

ACCOUNT NAME	FUND	ACT.	ACCOUNT MANAGER	OPERATING EXPENSE FUNDS		TOTAL BUDGET
				TUITION FUND 1164 002	EEF 6140 002	
1992-93 OVERHEAD COSTS						
STUDENT INSURANCE	55	8700	G. O'NEILL			\$8,000
TRANSPORTATION - IN STATE	62	9634	M. BREEN	\$18,500		\$18,500
PERS. ADVERTISING	63	9633	M. BREEN	\$16,000		\$16,000
SUPPORT/SERVICE CONTRACTS	64	10009641	M. BREEN	\$44,780		\$44,780
COPY/REPRODUCTION COSTS	64	20009641	M. BREEN	\$68,100		\$68,100
OFFICE SUPPLIES	64	30009541	M. BREEN	\$12,000		\$12,000
EQUIPMENT MAINTENANCE COSTS	64	50009641	M. BREEN	\$23,400		\$23,400
SECURITY CONTRACT	64	9642	M. BREEN	\$15,000		\$15,000
TELEPHONE SERVICES	64	9643	L. ARSENAULT	\$52,000		\$52,000
POSTAGE/MAIL	64	9642	M. BREEN	\$56,000	\$7,000	\$63,000
MAINT. SERV. CONTRACTS	65	10009650	M. BREEN/LAMB	\$13,460		\$13,460
UTILITIES-ELECT	65	9650	M. BREEN	\$74,320		\$74,320
UTILITIES-SEWER	65	9650	M. BREEN	\$4,000		\$4,000
FUEL	65	9650	M. BREEN/LAMB	\$42,000		\$42,000
TOTAL OVERHEAD COSTS				\$479,560	\$7,000	\$48,000

NOTE 1: BREAK-DOWN OF MAJOR OVERHEAD COSTS ARE LISTED BELOW.

EQUIPMENT FUNDING										
ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	TUITION FUND 1164-005	TUITION FUND 1164-008	TUITION FUND 1164-010	BOND FUNDS	EEF 6140-005/010	ASF 6170-005/010	TOTAL FUNDS
1992-93 FUNDING										
PRESIDENT (RESERVE)	61	9634	B. DEVAUGHN				\$98,638			\$98,638
DEAN OF INSTRUCTION	48	9481	D. WILLIAMS	\$58,604						\$58,604
DEAN OF STUD. SERV./COLLEGE DEV.	51	9510	S. PERRY	\$10,000 @ 1						\$10,000
DEAN OF ADMINISTRATION	62	9634	J. ANDERSON	\$17,172						\$17,172
DIRECTOR OF LIBRARY SERVICES	41	9410	M. KAO	\$101,474						\$101,474
TOTAL 1992-93 FUNDING				\$27,172	\$101,474	\$58,604	\$98,638	\$0	\$0	\$285,888

FIXED CHARGES									
ACCOUNT NAME	S. I. D.	ACCOUNT MANAGER	TUITION FUND 1164-601	TUITION FUND 1164-602	TUITION FUND 1164-607	TUITION FUND 1164-609	EEF 6140-601	ASF 6170-601	TOTAL FUNDS
1992-93 FUNDING									
REFUND OF TUITION	601	C. ARSENAULT	\$59,738				\$20,000	\$10,000	\$89,738
WORK STUDY PROGRAM	603	D. ZANESKI		\$12,991					\$12,991
STUDENT FINANCIAL AID	607	D. ZANESKI			\$225,984				\$225,984
STATUTORY WAIVERS	609	C. ARSENAULT				\$0 @ 2			\$0
TOTAL 1992-93 FUNDING			\$59,738	\$12,991	\$225,984	\$0	\$20,000	\$10,000	\$328,713

NOTE 1: LOWER AMOUNT REFLECTS MONIES CONTRIBUTED TO RAISE DIVISION STUDENT LABOR BUDGET.

NOTE 2: WAIVER FUNDING PROVIDED AS REQUIRED

CENTRAL PERSONNEL COST ACCOUNTS

ACCOUNT NAME	FUNC.	ACT.	ACCOUNT MANAGER	TUITION FUND 1164-001	GENERAL FUND 0000-001	EEF 6140-001/002	ASF 6170-001/002	TOTAL FUNDS
1992-93 PERSONNEL FUNDING			B. DEVAUGHN/J. ANDERSON	\$369,863	\$3,845,025	\$472,209	\$308,519	\$4,995,616
1992-93 FRINGE BENEFITS			B. DEVAUGHN/J. ANDERSON	\$43,300				\$43,300
TOTAL CENTRAL PS ACCOUNTS				\$413,163	\$3,845,025	\$472,209	\$308,519	\$5,038,916

TOTAL 1992-93 FUNDING

FUND CATEGORY	SID	GENERAL FUND	TUITION FUND	ED EXTENSION	AUX SERVICES	BOND FUNDS	SID TOTALS
PERSONNEL SERVICES	001	\$3,900,261	\$457,518	\$479,029	\$371,219	\$0	\$5,208,027
FRINGE BENEFITS	001	\$0	\$43,300	\$0	\$0	\$0	\$43,300
OPERATING EXPENSES	002	\$0	\$766,822	\$16,000	\$82,600	\$0	\$865,422
AGENCY EQUIPMENT	005	\$0	\$27,172	\$0	\$0	\$0	\$27,172
LIBRARY EQUIPMENT	008	\$0	\$101,474	\$0	\$0	\$0	\$101,474
EDUCATIONAL EQUIPMENT	010	\$0	\$58,604	\$0	\$0	\$0	\$58,604
REPLACEMENT EQUIP. (BOND)	030	\$0	\$0	\$0	\$0	\$98,638	\$98,638
REFUNDS OF TUITION	601	\$0	\$59,738	\$20,000	\$10,000	\$0	\$89,738
WORK STUDY PROGRAM	603	\$0	\$12,991	\$0	\$0	\$0	\$12,991
STUDENT FINANCIAL AID	607	\$0	\$225,984	\$0	\$0	\$0	\$225,984
STATUTORY WAIVERS	609	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL 1992-93 BUDGET		\$3,900,261	\$1,753,603	\$515,029	\$463,819	\$98,638	\$6,731,350

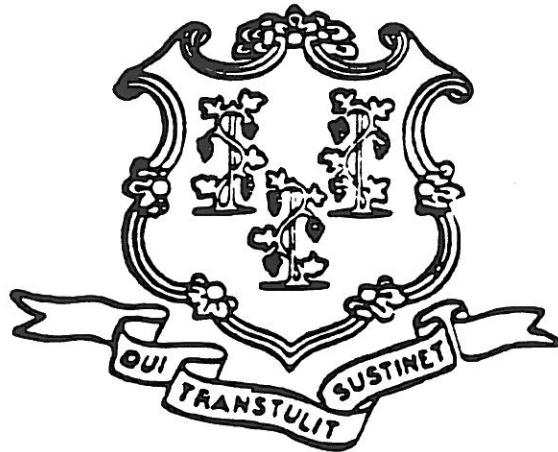
MOHEGAN COMMUNITY COLLEGE - OVERHEAD AND FIXED COSTS: ACCOUNTS 1992-93 - AS OF JULY 1, 1992

EXPENSE ACCOUNT INCLUDED	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
TRANSPORTATION 14 STATE 62 10009634					
TRAVEL IN STATE	\$2,500	\$2,500	\$2,500	\$2,500	\$10,000
VEHICLE RENTAL	\$2,200	\$2,100	\$2,100	\$2,100	\$8,500
	\$4,700	\$4,600	\$4,600	\$4,600	\$18,500
SUPPORT/SERVICE CONTRACTS 64 10009641					
TRASH SERVICE	\$1,875	\$1,875	\$1,875	\$1,875	\$7,500
COURIER SERVICE	\$420	\$420	\$420	\$420	\$1,680
CATALOGS PRINTING	\$10,000		\$10,000		\$20,000
WATERPROOF RENTAL	\$2,000		\$2,000		\$4,000
OTC RENTAL	\$1,000		\$1,000		\$2,000
WAGROVIA	\$900		\$900		\$3,600
SUBSCRIPTIONS	\$1,500		\$1,500		\$1,500
VISA SERVICE FEE	\$250		\$250		\$1,000
WEAR DUES AND TRANSPORT	\$1,000		\$1,000		\$1,000
NEASC DUES	\$2,500		\$2,500		\$2,500
	\$8,445	\$16,445	\$3,445	\$16,445	\$44,780
COPY/REPRODUCTION COSTS 64 20009641					
HEROX 1075 RENTAL	\$1,250	\$3,250	\$3,250	\$3,250	\$11,000
HEROI 1075 USAGE	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
HEROI 1065 RENTAL	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
HEROX 1065 USAGE	\$1,875	\$1,875	\$1,875	\$1,875	\$7,500
STUDENT SERV. 1040	\$400	\$400	\$400	\$400	\$1,600
REGISTRAR 1040	\$400	\$400	\$400	\$400	\$1,600
INSTRUCTION 2830	\$250	\$250	\$250	\$250	\$1,000
SAVIN 870	\$100	\$100	\$100	\$100	\$400
LIBRARY 1025	\$250	\$250	\$250	\$250	\$1,000
COPIER PAPER	\$4,500	\$4,500	\$4,500	\$4,500	\$18,000
OTHER COPIER SUPPLIES	\$1,500	\$1,500	\$1,500	\$1,500	\$6,000
	\$17,025	\$17,025	\$17,025	\$17,025	\$68,100
OFFICE SUPPLIES 64 30009641					
	\$3,000	\$3,000	\$3,000	\$3,000	\$12,000
	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
LIBRARY COP SUPPORT 64 41009641					
	\$2,000	\$2,000	\$2,000	\$2,000	\$8,000
LIBRARIES ON LINE	\$4,125	\$4,125	\$4,125	\$4,125	\$16,500
REF. MILE					\$7,500

OWEGAN COMMUNITY COLLEGE - OVERHEAD AND FIXED COST ACCOUNTS 1992/93 - AS OF JULY 1, 1992

EXPENSE ACCOUNT INCLUDED	1ST QTR	2ND QTR	3RD QTR	4TH QTR	TOTAL
EQUIPMENT MAINTENANCE COSTS 64 50009641					
NCA CORP.	\$700				\$700
IBM DISPLAYWRITERS	\$3,000		\$3,000		\$6,000
IBM TYPEWRITERS	\$900				\$900
OTIS ELEVATOR	\$3,500				\$3,500
EXECUTIVE BUSINESS MACHINES	\$2,000				\$2,000
MURROE	\$300				\$300
COMPUTER EQUIPMENT (C. PALMER)	\$5,000		\$5,000		\$10,000
	\$15,400	\$0	\$8,000	\$0	\$23,400
MAINTENANCE SERVICE CONTRACTS 65 10009650					
NEW ENGLAND MECHANICAL	\$625	\$625	\$625	\$625	\$2,500
EB EXTERMINATORS	\$250	\$250	\$250	\$250	\$1,000
JIM & JOE SNOW REMOVAL	\$2,375	\$2,375	\$2,375	\$2,375	\$9,500
MECHANICS UNIFORM	\$100	\$100	\$100	\$100	\$400
NORWICH CYLINDER GAS	\$60				\$60
	\$3,410	\$3,350	\$3,350	\$3,350	\$13,460

REPORT ON
STATE BOARD OF TRUSTEES OF THE COMMUNITY-TECHNICAL COLLEGES
MOHEGAN COMMUNITY COLLEGE
FOR THE FISCAL YEARS ENDED JUNE 30, 1989 AND 1990



**AUDITORS OF PUBLIC ACCOUNTS
STATE OF CONNECTICUT**