

Des Moines Area Community College

Open SPACE @ DMACC

Board of Directors Meeting Minutes

8-8-1991

Board of Directors Meeting Minutes (August 8, 1991)

DMACC

Follow this and additional works at: <https://openspace.dmacc.edu/boardminutes>

Aug. 8, 1991
Carroll

DES MOINES AREA COMMUNITY COLLEGE

Regular Meeting - August 8, 1991
Recreation Center, Art Room - Carroll

A G E N D A

1. Call to order - 4 p.m.
2. Roll call.
3. Consideration of tentative agenda.
4. Presentation - Jim Knott, Executive Dean, Carroll Campus.
5. Public comments.
6. Consideration of minutes of July 9, 1991, public hearing and regular board meeting.
7. Consideration of resolution approving amendment to the retraining loan agreement (Commercial Printing, Inc.).
8. Consideration of the Boone Student Action Board budget for FY1991-92.
9. Consideration of Human Resources report.
10. Consideration of payables.
11. Presentation of financial report.
12. President's report.
13. Board members' reports.
14. Closed session - collective bargaining.
15. Information Items:
 - A. August 22-24 - IACCT Annual Conference - Cedar Rapids.
 - B. August 26 - President's Day - 9 a.m. - Auditorium, Building 6
 - C. August 28 - Fall Semester Begins
 - D. September 2 - HOLIDAY
 - E. September 10 - School Election
 - F. September 11 - Regular Board Meeting - Ankeny
16. Adjournment.

DES MOINES AREA COMMUNITY COLLEGE
2006 South Ankeny Boulevard
Ankeny, Iowa

REGULAR MEETING
August 8, 1991

The regular meeting of the Des Moines Area Community College Board of Directors was held at the Recreation Center Art Room, Carroll, Iowa, on August 8, 1991. The meeting was called to order at 4 p.m. by Board President Susan Clouser.

ROLL CALL

Members Present:

Harold Belken
Susan Clouser
Lloyd Courter

Dick Johnson
Eldon Leonard
Gerry Pecinovsky

Members Absent:

DeVere Bendixen
Doug Shull
Nancy Wolf

Others Present:

Joseph A. Borgen, President
Helen M. Harris, Board Secretary
Don Zuck, College Treasurer
Other interested DMACC staff and area residents

APPROVAL OF
TENTATIVE AGENDA

It was moved by E. Leonard, seconded by H. Belken, that the tentative agenda and addendums to the Human Resources report be approved as presented.

Motion passed unanimously.

PRESENTATION--JIM
KNOTT, CARROLL
CAMPUS

Jim Knott, Executive Dean of DMACC Carroll Campus welcomed DMACC staff and visitors to the Carroll Campus and introduced the Carroll Campus staff in attendance, and Lori Harmening-Webb, Executive Director of the Circle West Incubator, Audubon. Mr. Knott gave an update on fall registration, construction and remodeling, and other current projects in which DMACC Carroll Campus is involved.

PUBLIC COMMENTS

None

APPROVAL OF
MINUTES

G. Pecinovsky moved that the minutes of the July 9, 1991, public hearing and regular board meeting be approved as presented. Second by D. Johnson.

Motion passed unanimously.

APPROVAL OF HF55000
COMMERCIAL PRINTING,
INC.

A motion was made by L. Courter, seconded by G. Pecinovsky, that the board approve the resolution approving an amendment to the retraining loan agreement with Commercial Printing, Inc., in the amount of \$21,150. A copy of said amendment is on file in the Economic Development Group office, Building 20, DMACC Ankeny Campus.

Motion passed unanimously on a roll call vote.

APPROVAL OF BOONE
S.A.B. BUDGET FOR
FY 1991-92

It was moved by H. Belken, seconded by L. Courter, that the board approve the DMACC Boone Campus Student Action Board budget for FY1991-92, as shown in Attachment #1 to these minutes.

Motion passed unanimously.

APPROVAL OF HUMAN
RESOURCES REPORT &
ADDENDUMS (2)

Resignations

A motion was made by D. Johnson, seconded by E. Leonard, that the board approve the following personnel items:

Blue, Michael - Instructor, Nursing, Ankeny Campus.
Effective May 9, 1991.

Hoshaw, Brenda - Instructor, Nursing, Boone Campus.
Effective August 23, 1991.

Zeka, Yvonne - Instructor, Learning Center, Carroll Campus.
Effective August 16, 1991.

S.D.U. Lane
Changes
Effective
August 17, 1991

Instructor	Area	From Lane	To Lane	Level	Salary
Anderson, Larry	Accounting	293	315	16	\$38,634
*Booth, Connie	Nursing	225	248	11	31,254
Brewer, Robert	Criminal Justice	248	270	12.5	33,561
Clauson, Larry	Counseling	270	293	17	50,031
*Cory, Cynthia	Nursing	225	248	14	35,022
Crall, Kathleen	Office Occupations	248	270	14.5	35,405
Gano, Barbara	Nursing	248	270	8.5	29,871
Goode, Terry	Diesel	180	203	6	24,797
*Gorman, Wm.	Diesel	203	225	8	27,565
*Mosman, Michelle	Math	248	270	15	35,867
Myers, Doug	Data Processing	293	315	12	44,554
Ocken, Scott	Auto Mechanics	203	225	10	36,321
Peters, Randy	Automotive	180	203	8.5	27,103
*Siemann, Carolyn	Learning Center	180	203	8.5	27,103
*Small, Sharon	English	225	248	9.5	29,871
Stiles, Betty	Office Occupations	180	203	11	29,410
Underbakke, R.	Ford ASSET	225	248	3.5	31,028
*Wood, Christine	Nursing	225	248	17	37,395

*Lane change upon submission of grade reports.

New Personnel

Hemenway, Horace E., Biology Instructor, Urban Campus.
Annual salary \$28,487. Effective August 26, 1991.
Continuing contract with certified faculty - probationary.

Short Term Leave
Without Pay

Krei, Anita, File Clerk. To begin July 20, 1991; to end
October 19, 1991.

12-Month Contract
& Reduction/FY92

Luloff, Terry, Instructor, ABE/HSE, Correctional Release Center, Newton. From 100% contract to 89.9 contract. Effective August 17, 1991.

Terminations

Receive and file President's recommendation for employment termination of nonlicensed professional staff: Tommy G. Clarkson, Arlys J. Carr, and Clark Lambertz, effective September 7, 1991.

Termination of employment agreements of Tommy G. Clarkson, Arlys J. Carr, and Clark Lambertz, effective September 7, 1991.

Copies of the "Notice and Recommendation to Terminate Employment" are Attachment #2 to these minutes.

Motion passed unanimously on the Human Resources report and addendums.

APPROVAL OF
PAYABLES

Approval of the payables as presented in Attachment #3 to these minutes was made by E. Leonard, seconded by H. Belken.

Motion passed unanimously.

PRESENTATION OF
FINANCIAL REPORT

Section 291.15, Code of Iowa, as amended by SF-50, requires the Treasurer to make an annual report by August 15 of each year showing the amount of General Fund and Plant Fund monies held over, received, paid out, and on hand. D. Zuck, Treasurer, presented the annual report.

Approval of
Treasurer's Annual
Report

It was moved by E. Leonard, seconded by H. Belken, that the Treasurer's Annual report for the fiscal year ended June 30, 1991, be approved as presented in Attachment #4 to these minutes.

Motion passed unanimously.

Darrell Roberts, Vice President of Business Services presented the FY1991 year-end report and the July 31, 1991 Financial Report. Attachment #5.

CLOSED SESSION
COLLECTIVE
BARGAINING

H. Belken made a motion that the Board of Directors hold a closed session as provided in Section 21.17(3) to conduct a strategy meeting of a public employer concerning employees covered by a collective bargaining agreement. Second by G. Pecinovsky.

Motion passed unanimously on a roll call vote, and at 4:40 p.m., the Board convened in closed session.

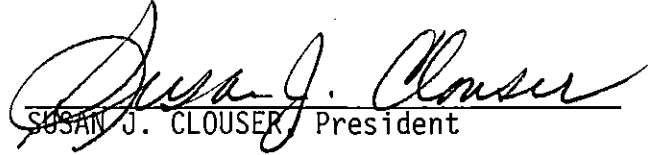
RETURN TO OPEN
SESSION

The Board returned to open session at 5:p.m.

ADJOURNMENT

A motion for adjournment was made by H. Belken, seconded by L. Courter.

Motion passed unanimously and at 5 p.m., Board President Clouser adjourned the meeting.


SUSAN J. CLOUSER, President


HELEN M. HARRIS, Board Secretary

DC Memorandum
Des Moines Area Community College

ATTACHMENT #1
Regular Meeting
August 8, 1991
Carroll

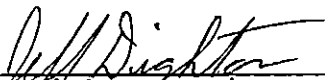
JUL 29 1991

V.P. OPERATIONS

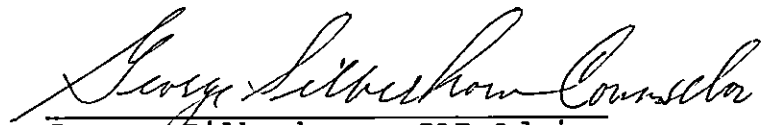
DATE: July 24, 1991
TO: Kriss W. Philips, Executive Dean, Boone Campus
FROM: George Silberhorn, Counselor, Boone Campus
RE: Boone Campus Student Action Board Budget 1991-1992

Attached please find a copy of the 1991-92 Boone Campus Student Action Board Budget. This budget is based on a projected \$21,760 for student activity fees for the 1991-92 academic year.

The Boone Campus Student Action Board reviewed the expenditures and the specific line item amounts used for the current academic year to make projected changes for the 1991-92 year and approved the attached budget.



Jeff Dighton, Vice President
Boone Campus Student Action Board



George Silberhorn, SAB Advisor
Boone Campus Student Action Board

Approved for Board Agenda

Don Juch

7/29/91

I have reviewed the proposed budget for fiscal year 1991-92 for Des Moines Area Community College, Boone Campus Student Action Board (SAB). My approval of said budget is indicated by my signature below.

Kris W. Philiz
DMACC/Boone Campus Executive Dean

7-26-91
Date

STUDENT ACTION BOARD APPROVED BUDGET
BOONE CAMPUS
1991-1992

The Boone Campus Student Action Board in conjunction with its Budget Committee, has developed and recommended the following proposed budget for disbursement of activity fees collected fiscal year July 1, 1991 through June 30, 1992. The number of activity fees collected from both full-time and part-time students determines the basis for the proposed budget.

All funds still remaining in the account at the end of the fiscal year will be carried over for the continued benefit of the total student body at the Boone Campus.

The income from student activity fees is based on projected enrollment for the 1991-1992 academic year. Should enrollment figures not reach or exceed the projected level, income will be proportionately lower or higher; the budget will reflect the same dollar.

	<u>1991-1992</u>
Campus Recreation/Intramurals	\$4,600
Clubs: Nursing Student United	500
Phi Beta Lambda	500
Recreation Club	500
Rotaract	250
Athletics	7,600
Student Action Board	5,800
Cheerleader/Drill Team	110
Bear Facts	950
Drama	950

EXPLANATION OF ACCOUNTS

Campus Recreation & Intramurals Sports/Campus Center: (\$4,600.00)

Budget funds are available for purchase/or replacement of supplies and equipment for recreation events.

Clubs: (\$1,750.00)

Each on-campus student organization is awarded a sum in terms of not more than 3% of the allocated budget per semester when properly requested allotment is to serve as a "starter" and is intended for organizations to promote total student body oriented activities. Additional funds are available to encourage the above. Clubs are further encouraged to represent the college in respective state and national organizations when possible.

Intercollegiate Athletics: (\$7,600.00)

Funds for intercollegiate athletics are administered by an athletic director. Athletics, including mens and womens basketball, mens baseball and womens softball are funded under the athletic budget. Charges to the budget include those made in areas of transportation, meals, lodging, equipment, officials, insurance, scholarships, advertising, recruitment, rent, and postage. Intercollegiate athletics involves approximately 100 students who compete in nearly 130 contests annually.

Student Action Board: (\$5,800.00)

The account is used for costs related to the operation of an activities sponsored by the student government on the Boone Campus. Included in the student government budget are certain special events sponsored by the student government including a fall mixer (usually a picnic provided by and for students so that new students have a chance to meet one another and returning students), a Christmas Dance, a Homecoming Dance, and the annual Pig Roast. Other social activities are sponsored by organizations other than the student government.

Cheerleaders/Drill Teams: (\$110.00)

Funds for cheerleaders and the drill team are administered by an advisor. Charges to the budget include those made in areas of transportation, equipment, recruitment, and practice sessions including mini-workshops with I.S.U. Pep Council members.

Bear Facts: (\$950.00)

Allocation of funds to the account is for operation of the student newspaper, the Bear Facts. Expenses include those for equipment, materials, and printing.

Drama: (\$950.00)

All dramatic productions are funded under this budget. Expenditures from the account include royalties, scripts, costume rental, properties, and equipment replacement.

STUDENT ACTIVITIES BUDGET

BOONE CAMPUS

1991-1992 ACADEMIC YEAR - PER SEMESTER

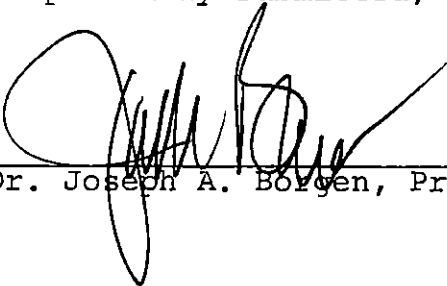
<u>CLUB OR ORGANIZATION</u>	<u>1991-1992</u>
Campus Center/Intramurals	\$ 2,300
Nursing Student United	250
Phi Beta Lambda	250
Recreation Club	250
Athletic Department	3,800
Student Action Board	2,900
Cheerleaders/Drill Team	55
Bear Facts	475
Drama	475
Rotaract	<u>125</u>
TOTAL	\$10,880

RECOMMENDATION TO THE BOARD OF DIRECTORS
OF THE DES MOINES AREA COMMUNITY COLLEGE
TO TERMINATE THE EMPLOYMENT OF

Tommy G. Clarkson

This is to notify you of the President's recommendation to the Board of Directors of the Des Moines Area Community College that the employment of Tommy G. Clarkson be terminated effective September 7, 1991, following a decision of the Board of Directors. A copy of the Notice and Recommendation to Terminate Employment which has been served upon the employee is on the reverse side hereof and incorporated herein by reference.

Respectfully submitted,



Dr. Joseph A. Boygen, President

August 7, 1991

NOTICE AND RECOMMENDATION TO TERMINATE EMPLOYMENT

TO: Tommy G. Clarkson
RR #1 1515 Blue
Carlisle, Iowa 50047

YOU ARE HEREBY NOTIFIED that the President will recommend in writing to the Board of Directors of Des Moines Area Community College at the regular meeting scheduled for August 8, 1991, that your employment be terminated effective September 7, 1991, following a decision of the Board of Directors.

This notice to recommend the termination of your employment is made for the following reasons:

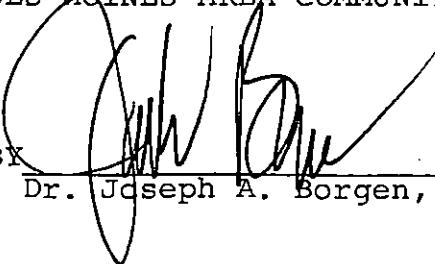
Reorganization and restructuring of the Institutional Relations Division and inadequate funding necessitate the elimination of your position.

A copy of the recommendation to the Board of Directors is on the reverse side hereof and incorporated herein by reference.

This notice dated at Ankeny, Iowa this 7th day of August, 1991.

DES MOINES AREA COMMUNITY COLLEGE

BX

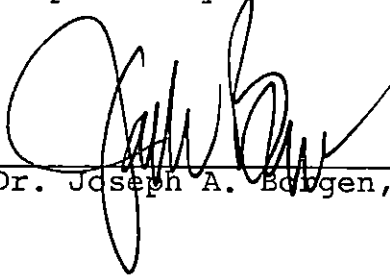

Dr. Joseph A. Borgen, President

RECOMMENDATION TO THE BOARD OF DIRECTORS
OF THE DES MOINES AREA COMMUNITY COLLEGE
TO TERMINATE THE EMPLOYMENT OF

Arlys J. Carr

This is to notify you of the President's recommendation to the Board of Directors of the Des Moines Area Community College that the employment of Arlys J. Carr be terminated effective September 7, 1991, following a decision of the Board of Directors. A copy of the Notice and Recommendation to Terminate Employment which has been served upon the employee is on the reverse side hereof and incorporated herein by reference.

Respectfully submitted,



Dr. Joseph A. Edgen, President

August 7, 1991

NOTICE AND RECOMMENDATION TO TERMINATE EMPLOYMENT

TO: Arlys J. Carr
1860 Four Seasons Drive
Ankeny, Iowa 50021

YOU ARE HEREBY NOTIFIED that the President will recommend in writing to the Board of Directors of Des Moines Area Community College at the regular meeting scheduled for August 8, 1991, that your employment be terminated effective September 7, 1991, following a decision of the Board of Directors.

This notice to recommend the termination of your employment is made for the following reasons:

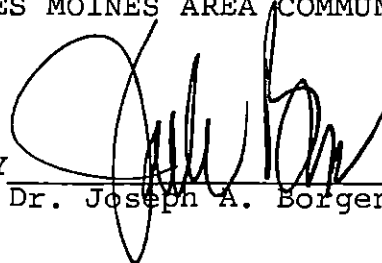
Reorganization and restructuring of the Institutional Relations Division and inadequate funding necessitate the elimination of your position.

A copy of the recommendation to the Board of Directors is on the reverse side hereof and incorporated herein by reference.

This notice dated at Ankeny, Iowa this 7th day of August, 1991.

DES MOINES AREA COMMUNITY COLLEGE

BY



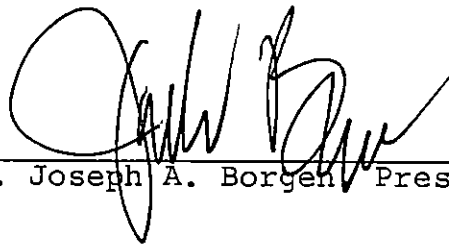
Dr. Joseph A. Borgen, President

RECOMMENDATION TO THE BOARD OF DIRECTORS
OF THE DES MOINES AREA COMMUNITY COLLEGE
TO TERMINATE THE EMPLOYMENT OF

Clark Lambertz

This is to notify you of the President's recommendation to the Board of Directors of the Des Moines Area Community College that the employment of Clark Lambertz be terminated effective September 7, 1991, following a decision of the Board of Directors. A copy of the Notice and Recommendation to Terminate Employment which has been served upon the employee is on the reverse side hereof and incorporated herein by reference.

Respectfully submitted,



Dr. Joseph A. Borgen President

August 7, 1991

NOTICE AND RECOMMENDATION TO TERMINATE EMPLOYMENT

TO: Clark Lambertz
302 3rd Avenue SW
Altoona, Iowa 50009

YOU ARE HEREBY NOTIFIED that the President will recommend in writing to the Board of Directors of Des Moines Area Community College at the regular meeting scheduled for August 8, 1991, that your employment be terminated effective September 7, 1991, following a decision of the Board of Directors.

This notice to recommend the termination of your employment is made for the following reasons:

Reorganization and restructuring of the Physical Plant Department and inadequate funding necessitate the elimination of your position.

A copy of the recommendation to the Board of Directors is on the reverse side hereof and incorporated herein by reference.

This notice dated at Ankeny, Iowa this 7th day of August, 1991.

DES MOINES AREA COMMUNITY COLLEGE

BY



Dr. Joseph A. Borgen, President

DC Memorandum
Des Moines Area Community College

ATTACHMENT #4
Regular Meeting
August 8, 1991
Carroll

DATE: Aug 2, 1991
TO: Darrell Roberts
FROM: Irv Steinberg *ISW*
RE: Agenda Item for Aug 8,91 Board Meeting-
Treasurer's Annual Report

ITEM: Approval of Treasurer's Annual Report

RATIONALE: Section 291.15, Code of Iowa, as amended by Senate File 50, requires the treasurer to make an annual report by Aug 15th of each year showing the amount of General Fund and Plant Fund monies held over, received, paid out, and on hand. Attached is report which includes the required data.

SUGGESTED FORM OF MOTION: It was moved by _____, seconded by _____, that the Treasurer's Annual Report for the fiscal year ended June 30, 1991 be approved as presented.

*Approved for agenda
Don Zuck
8/5/91*



TAR91
Disk 4

DES MOINES AREA COMMUNITY COLLEGE
TREASURER'S ANNUAL REPORT
FISCAL YEAR ENDED JUNE 30, 1991

GENERAL FUND:

1. Treasurer's Cash Bal July 1,90	\$11,821,033.55	
2. Securities Owned July 1, 90	8,310,000.00	
3. Total Assets July 1,90		20,131,033.55
4. General Fund Receipts During Year		189,696,524.56
5. TOTAL ASSETS TO ACCOUNT FOR		209,827,558.11
6. General Fund Expenditures for Year		188,919,696.88
7. TREASURER'S TOTAL ASSETS JUNE 30,91		20,907,861.23
8. Securities Owned June 30,91		5,967,373.26
9. TREASURER'S CASH BAL JUNE 30, 91		14,940,487.97

PLANT FUND:

10. Treasurer's Cash Bal July 1, 90	\$187,786.35	
11. Securities Owned July 1, 90	650,000.00	
12. Total Assets July 1, 90		837,786.35
13. Plant Fund Receipts During Year		10,041,212.16
14. TOTAL ASSETS TO ACCOUNT FOR		10,878,998.51
15. Plant Fund Expenditures During Year		9,807,959.66
16. TREASURER'S TOTAL ASSETS JUNE 30, 91		1,071,038.85
17. Securities Owned June 30, 91		1,064,994.59
18. TREASURER'S CASH BALANCE JUNE 30, 91		\$6,044.26

AMOUNT OF INTEREST BEARING WARRANTS OUTSTANDING ON JUNE 30, 1991:

19. General Fund (Anticipatory Warrant Due 7-31-91)	\$5,000,000.00
---	----------------

STATEMENT OF BANK DEPOSITS:

BANK	ACTIVE FUNDS	RESTRICTED FUNDS	SECURITIES	TOTAL
First National	719,500.12	6,044.26	0.00	725,544.38
Norwest		14,220,987.85		14,220,987.85
Iowa Trust			5,974,409.62	5,974,409.62
Westbank			1,057,958.23	1,057,958.23

RECONCILIATION WITH CONTROLLER:

	General Fund	Plant Fund
20. Treasurer's Balance June 30, 91	\$20,907,861.23	\$1,071,038.85
21. Add Receipts on Books Not in Bank	0.00	
22. Subtract Outstanding Checks	649,115.34	
23. Subtract Deposits in Transit	82,417.79	
24. Controller's Balance June 30, 91	\$20,176,328.10	\$1,071,038.85

APPROVED AUGUST 8, 1991:

Don Steinberg
Controller

Don Zuck
Treasurer

Ann J. Claus
Board President

DMACC
Comparisons of Changes in Fund Equity
Fund 1
1985-86 through 1990-91

92015
08-08-91

Year	Unrestricted Fund Equity (1)	Increase (Decrease) from Prior Year	Budgeted Change
1985-86	2,674,460	728,820	0
1986-87	2,613,340	(61,120)	0
1987-88	2,111,923	(501,417)	(401,864)
1988-89	2,152,562	40,639	0
1989-90	1,900,158	(252,404)	0
1990-91	2,022,424	122,266	0

(1) This amount excludes the value of the materials and supplies inventory.

DES MOINES AREA COMMUNITY COLLEGE
GENERAL FUND - BALANCE SHEET
JUNE 30, 1991

OBJECT CODE	FUND 1	FUND 2	TOTAL	OBJECT CODE	FUND 1	FUND 2	TOTAL
ASSETS				LIABILITIES/FUND BALANCES			
CASH IN BANK CHECKING:				LIABILITIES:			
01 -112 REGULAR / NJTP	254,708	14,200,989	14,455,697	201/203 TRADE ACCTS PAYABL	7,746	20,688	28,434
02 SPECIAL CHANGE FUND	25,000		25,000	204 AN TIC WARRANT PAYABLE	5,050,000		5,050,000
03 BOONE	7,517		7,517	210 SALARIES PAYABLE	928,242	31,801	960,043
04 URBAN TRANSFER	1,152		1,152	215 ACCRUED VACATION	396,608	65,267	461,875
05 BOONE TRANSFER	1,092		1,092	251 DUE TO GEN FD (FUND 1)		12,108	12,108
06 CARROLL TRANSFER	1,050		1,050	261 CERTIFICATES PAYABLE		29,653,000	29,653,000
07 TOOLS & SUPPLIES	9,974		9,974	263 INTEREST PAYABLE-A/W	306,918		306,918
09 PAYROLL CLEARING	119,223	399	119,622	265 PREM ON AN TIC WARR	112		112
TOTAL CASH IN BANK	419,716	14,201,388	14,621,104	DEFERRED INCOME:			0
RETURNED CHECKS:				271 TUITION & MISC	255,391	535,159	790,550
20 ANKENY	4,207		4,207	272 FEES	0	14,271,474	14,271,474
URBAN	2,597		2,597	273 FEES	100		100
BOONE	1,899		1,899	275 GRAD FEES	230		230
CARROLL	0		0	276 FEES	1,030		1,030
TOTAL RETURNED CKS	8,703	0	8,703	277 FEES	3,247		3,247
PETTY CASH CHANGE FUNDS:				TOTAL DEFERRED INCOME	259,998	14,806,633	15,066,631
22 MISCELLANEOUS	6,725		6,725	280 FUNDS HELD IN TRUST	454	25,520	25,974
23 REGISTRATION CHANGE FD	10,000		10,000	TOTAL LIABILITIES	6,950,078	44,615,017	51,565,095
TOTAL PETTY CASH	16,725		16,725	FUND BALANCES:			
INVESTMENTS:				311 UNRESTRICTED	2,022,424	0	2,022,424
30 CD'S	1,057,958		1,057,958	313 RESTRICTED/FUND 2 MISC		(4,175)	(4,175)
31 SAVINGS	(1,011,274)	374,654	(636,620)	313 RESTRICTED/NJTP ADM ALLOW		(245,920)	(245,920)
32 PRINCIPAL MUTUAL	170,709		170,709	313 RESTRICTED/INVENTORY	189,546		189,546
33 IOWA TRUST EDUCATION	4,909,415		4,909,415	314 RESTRICTED/UNEMP COMP		132,391	132,391
TOTAL INVESTMENTS	5,126,808	374,654	5,501,462	315 RESTRICTED/CASH RESERVE		755,088	755,088
ACCOUNTS RECEIVABLE:				316 RESTRICTED/TORT			0
42 PROP TAXES/TORT	0	7,787	7,787	TOTAL FUND BALANCES	2,211,970	637,384	2,849,354
44 DUE FROM STATE	2,138,628	70,766	2,209,394	TOTAL LIABILITIES	9,162,048	45,252,401	54,414,449
45 DUE FROM FEDERAL	481,538	341,917	823,455	& FUND BALANCES	=====	=====	=====
46 DUE FROM OTHERS	351,776	29,876,476	30,228,252	Fund 1 Statement of Changes in Fund Balance:			
47 MISCELLANEOUS	43,342	379,413	422,755	Unrestricted -			
48 FINANCIAL AIDS	373,157		373,157	FY91		2,022,424	
72 DUE FROM REST FD(FD 2)	12,109		12,109	FY90		1,900,159	
TOTAL ACCTS RECEIVABLE	3,400,550	30,676,359	34,076,909	Net Increase		122,265	
INVENTORIES:							
65 PHY PLANT MTL/SUPP	189,546		189,546				
TOTAL INVENTORIES	189,546	0	189,546				
TOTAL ASSETS	9,162,048	45,252,401	54,414,449				

DC Memorandum

Des Moines Area Community College

DATE: Aug 5, 1991

TO: Darrell Roberts

FROM: Irv Steinberg *ISW*

RE: Financial Report for Aug 8, 1991 Board Meeting

Included with the Financial Report this month is a detailed summary of Current General (Fund 1), Restricted General (Fund 2) and Plant Fund (Fund 7) Revenue and Expenditures for the fiscal year ended June 30, 1991, together with a Consolidated Balance Sheet of all seven funds which are individually accounted for within our financial accounting system.

As footnoted on the Balance Sheet, our Unrestricted General Fund Fund Balance as of FY91 year end increased by \$122,265 from the previous year, with a total of \$2,022,424.

As scheduled, payment of our FY91 Anticipatory Warrant, for a total of \$5,332,494 was made July 31st, while proceeds from the sale of our FY92 Anticipatory Warrant of \$5 Million was received on July 1st. Approximately \$1.5 Million of the FY92 borrowed monies were needed to cover July expenses.

This cash flow shortfall should improve with the anticipated receipt of our 4th quarter FY91 State General Aid and Personal Property Tax Replacement monies in mid August of \$2,138,628.

The Iowa Trust Education investment pool continues to pay interest higher than any other type investments available to the College, with average yield rate for July expected to be close to the same as the 7.419% paid in June.

FISCAL YEAR 1990-91 YEAR END REPORTS

	<u>Page</u>
1. <u>Budget Report</u> -- All Funds	1
2. <u>Balance Sheet</u> --All Funds	2
3. <u>General Fund Revenue and Expenditure</u> <u>Statement by Function & Object Code</u> Fund 1 (Unrestricted)	3-6
4. <u>General Fund Revenue and Expenditure</u> <u>Statement by Function & Object Code</u> Fund 2 (Restricted)	7-10
5. <u>Plant Fund Revenue and Expenditure</u> <u>Statement by Function & Object Code</u> Fund 7	11-14
6. <u>Graphs comparing actual revenue and</u> <u>expenditures to budgets for all funds and</u> <u>comparing prior year actuals for Funds</u> 1, 2, and 7	15-17

BUDREP
DISK #1

DES MOINES AREA COMMUNITY COLLEGE
BUDGET REPORT

SUMMARY BY FUND (ALL FUNDS)

JUNE 30, 1991

FUND NAME	FUND NO.	BOARD APPROVED BUDGET	WORKING BUDGET	AMOUNT EXPENDED/ RECEIVED	AMOUNT ENCUMBERED	WORKING BUDGET BALANCE
REVENUE:						
GEN FUND CURRENT	1	\$29,283,011	\$29,790,882	\$29,114,646		676,236
RESTRICTED CURR	2	21,957,383	22,120,284	12,178,156		9,942,128
AUXILLIARY	3	5,381,717	5,868,010	5,491,686		376,324
AGENCY	4	803,631	780,477	792,150		(11,673)
SCHOLARSHIP	5	3,591,123	3,636,011	4,012,529		(376,518)
LOAN	6	131,984	136,984	73,369		63,615
PLANT	7	3,159,364	3,017,193	3,081,460		(64,267)
TOTAL		\$64,308,213	\$65,349,841	\$54,743,996		\$10,605,845
EXPENDITURES:						
GEN FUND CURRENT	1	\$29,283,011	\$29,781,321	\$28,993,057		\$788,264
RESTRICTED CURRENT	2	30,237,952	30,828,714	14,209,686 *		16,619,028
AUXILLIARY	3	5,312,436	6,017,852	5,838,122		179,730
AGENCY	4	779,163	774,146	777,553		(3,407)
SCHOLARSHIP	5	3,691,123	3,736,011	3,989,120		(253,109)
LOAN	6	43,365	48,365	27,705		20,660
PLANT	7	3,246,975	3,287,274	2,842,635 *		444,639
TOTAL		\$72,594,025	\$74,473,683	\$56,677,878		\$0 \$17,795,805

*Restricted Current and Plant Fund Expenditures include principal payments on long term debt of \$3,060,000 and \$600,000 respectively.

DEPARTMENT OF EDUCATION
Division of Community Colleges
Grimes State Office Building
Des Moines, Iowa 50319

County 77	District 9911	Area School	DES MOINES AREA COMMUNITY COLLEGE					Loan	Plant
Assets		Unrestricted General Fund 1	Restricted General Fund 2	Auxiliary Fund 3	Agency Fund 4	Scholarship Fund 5	Fund 6	Fund 7	
Current Assets									
100	Cash on hand or in banks	445,144	14,201,388	(156,160)			53	(76,897)	
130	Investments	5,126,808	374,654	174,433	340,192	113,143	56,970	1,071,039	
140	Accounts receivable	3,388,441	30,676,359	90,735	35,213	4,946	21,923		
150	Notes receivable						942,840		
155	Deposits & Prepaid Expenses				1,445				
160	Inventories	189,546		452,554					
170	Due from other funds	12,109							
180	Loans outstanding								
189	Total current assets	9,162,048	45,252,401	561,562	376,850	118,089	1,021,786	994,142	
Fixed Assets								713,377	
191	Land							36,889,628	
192	Buildings				5,594			3,210,195	
193	Other Structures & Impr.				8,917			12,906,786	
194	Furniture, mach. & improv.				127,762			1,611,224	
196	Books and films				2,008			0	
197	Construction in progress							244,536	
198	Leased property under cap lease							55,575,746	
	Total fixed assets	0	0	0	144,281	0	0		
199	TOTAL ASSETS	9,162,048	45,252,401	561,562	521,131	118,089	1,021,786	56,569,888	
Liabilities and Fund Balances									
210	Current liabilities	6,950,078	14,962,017	78,463	56,290		1,800	14,866	
260	Long term liabilities		29,653,000					2,966,389	
290	Total liabilities	6,950,078	44,615,017	78,463	56,290	0	1,800	2,981,255	
Fund Balance									
311	Unrestricted	2,022,424							
312	Restricted B V fixed assets				144,281			55,519,217	
313	Restricted - spec purposes	189,546	(250,095)	483,099	320,560	118,089	1,019,986	(1,930,584)	
314	Restricted - Unemployment comp.		132,391						
315	Restricted for property tax res.		755,088						
316	Restricted for tort liability								
390	Total fund balance	2,211,970	637,384	483,099	464,841	118,089	1,019,986	53,588,633	
399	TOTAL LIABILITIES & FUND BALANCE	9,162,048	45,252,401	561,562	521,131	118,089	1,021,786	56,569,888	

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Student Fees										
401 Laboratory	18,969	3,012	275,506							297,487
402 Application						81,453				81,453
403 Graduation						34,111				34,111
404 Transcript										0
405 Activity										0
406 Other		638	2,629		37,875	791,018				832,160
407 Refund										0
Total Student Fees	18,969	3,650	278,135	0	37,875	906,582	0	0	0	1,245,211
Tuition										
410 Contr. Inst. Chg			402,355							402,355
411 Resident Post Sec	4,684,950	2,639,811	550,660							7,875,421
412 Non-Resident	220,066	27,174	2,090							249,330
413 Resident Secondary		0		100,439						100,439
414 Refund										0
Total Tuition	4,905,016	2,666,985	955,105	100,439	0	0	0	0	0	8,627,545
Local Support										
415 Property tax - Equip									430,478	430,478
416 Property tax - Oper									2,956,658	2,956,658
417 Property tax - Empl										0
418 Property tax - Debt										0
419 Property tax - Tort										0
Total Local Support	0	0	0	0	0	0	0	0	3,387,136	3,387,136
State Support										
421 State General Aid									14,402,113	14,402,113
424 State Vocational Aid										0
425 State Capital Outlay										0
426 State Workstudy	12,887	9,016	6,179	172		11,900				40,154
429 State Aid Other			6,580							6,580
Total State Support	12,887	9,016	12,759	172	0	11,900	0	0	14,402,113	14,448,847
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy	45,699	31,973	21,913	611	2,024		5,288	3,359	4,803	115,670
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid			101,850							101,850
441 Special Needs		338,429								338,429
443 J T P A										0
446 Adult Basic Education			166,970							166,970
449 Other Federal Funds										0
Total Federal Support	45,699	370,402	290,733	611	2,024	0	5,288	3,359	4,803	722,919

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Sales And Service										0
451 Housing										0
452 Vending Machines										0
453 Rental of College Fac.			4,301			53		48,731		53,085
454 Other Sales & service		30					33			63
455 Bookstore-texts			74							74
456 Bookstore-other										0
457 Food										0
459 Sales Returns										0
460 Gate Receipts										0
461 Receipts, games of chance										0
Total Sales And Service	0	30	4,375	0	0	53	33	48,731	0	53,222
Other Income										
471 Interest					3,681				452,815	456,496
472 Gain/Loss Sale Assets										0
473 Gifts And Grants										0
477 Assessment-Spec. Charges							6	14,032		14,038
480 Proc. Sale Bond/Certif										0
481 NJTP Long Term										0
483 Loan Cancellation reimb										0
484 Additions to Assets										0
485 Misc. Receipts	15,016	3,207	19,377	61	28,360	27,165			42,503	135,689
486 Proceeds-Fixed Assets	3,980	1,146	1,820	50	4,996		1,048			13,040
487 Incremental Tax Revenue										0
488 Withholding Tax Revenue										0
490 Transfers	3,603	2,521	1,728	48		1,513			1,090	10,503
Total Other Income	22,599	6,874	22,925	159	37,037	28,678	1,054	14,032	496,408	629,766
TOTAL REVENUE	5,005,170	3,056,957	1,564,032	101,381	76,936	947,213	6,375	66,122	18,290,460	29,114,646
USE OF UNRESTRICTED FUNDS									(121,589)	(121,589)
GRAND TOTAL REVENUE	5,005,170	3,056,957	1,564,032	101,381	76,936	947,213	6,375	66,122	18,168,871	28,993,057

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
EXPENDITURES BY CATEGORY										
Salaries										
510 Admin.-Prof.Non-Teaching	371,668	257,964	184,323	4,971	122,392	328,379	54,475	187,374	609,656	2,121,202
520 Instructional	4,778,105	6,347,154	1,364,681	70,923		344,252	163,333		31,266	13,099,714
530 Prof. Support Staff	160	112	519,756	2	218,276		128,097			866,403
540 Secretarial & Clerical	204,052	194,094	201,870	2,729	352,664	618,172	122,441	34,501	172,033	1,902,556
550 Service Staff		1,672						568,750	67,557	637,979
570 Student Fed Workstudy	65,285	45,675	31,304	873	2,891		7,554	4,799	6,861	165,242
571 Student Voc Workstudy	16,109	11,270	7,724	215		14,876				50,194
572 Student - Other	15,013	25,530	8,869	176		17,295	5,145	6,562	2,196	80,786
589 TIAA-CREF Employer's Shar	470	329	225	6	1,451					2,481
590 Rel Pay.&Fringe Benefits	336,454	454,821	160,084	6,494	98,419	168,587	52,850	116,698	67,903	1,462,310
591 Workman's Compensation										0
592 F I C A	396,490	448,082	193,206	5,778	48,866	128,667	34,865	58,693	62,711	1,377,358
593 I P E R S	171,224	231,874	83,673	3,838	30,249	75,229	21,697	40,597	38,163	696,544
594 Comp.-Employee Tuition	2,199	1,591	1,384	23	1,700	1,377	219	973	2,226	11,691
595 Early Retirement										0
596 Auto Allowance										0
597 Unemployment Compensation										0
598 Accrued Vacation	4,560	5,347	15,986	42	(1,533)	14,972	6,243	1,921	14,790	62,329
Total Salaries	6,361,789	8,025,515	2,773,085	96,070	875,375	1,711,806	596,919	1,020,869	1,075,362	22,536,789
Services										
601 Professional	3,307	3,488	10,868	9	3,350	872	500		32,106	54,500
602 Elecion Costs					26,815					26,815
603 Custodial								146,442		146,442
604 Membership	1,767	5,434	344	10	2,186	2,498	30	150	47,866	60,285
605 Publications (legal)					2,636	58				2,693
606 Maint & Repair Equipment	14,870	97,043	8,480	636	4,817	4,276	15,714	76,497	8,016	230,348
609 Maint & Repair Buildings	878	614	421	12				100,677	5,689	108,290
610 Maint of Grounds								32,717		32,717
611 Info Serv/Classified Ad	26,632	12,593	15,551	205	171			396	174,013	229,561
612 Printing & Reproduction	60,088	44,140	68,631	872	12,555	33,533	4,880	2,051	139,434	366,185
615 Communications	1,810	1,577	6,194	387	780			683	218,266	229,697
618 Insurance										0
619 Utillities		425	3,603					681,274		685,302
620 Rental of Materials	20		89			11,102	18,783	(800)		29,194
621 Rental of Buildings	6,247	4,370	32,100	84	2,415	2,353				47,569
622 Rental of Equipment	1,940	1,692	1,301	26	8,029	1,144	4,711	3,485	1,332	23,659
623 Postage & Other Materials	170	452	113	37	589	47	96	52	258,753	260,309
624 Group Mtgs/Workshop Exp.			243							243
625 Data Processing Services	55,533	280,890	23,694	654	167,898	249,924	174	5,096	32,330	816,193
626 Other Services	120,123	65,890	154,824	915	176,774	25,232	14,933	122,470	143,354	824,515
Total Services	293,385	518,608	326,457	3,847	409,015	331,037	59,821	1,171,189	1,061,157	4,174,517

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Materials, Supplies & Travel										
632 Materials & Supplies	128,324	362,941	147,587	7,482	21,916	43,593	54,596	25,797	64,468	856,704
634 Periodicals	1,214	4,636	1,368	9	393	1,597	50,919	309	4,491	64,935
637 Bldg Const Mtls & Supp								110,922	3,872	114,794
641 Janitorial Mtls & Supp								63,517		63,517
642 Vehicle Mtls & Supp	2,781	2,717	1,415	50	2,818		1,624	17,041	1,313	29,759
644 Lands Mtls & Supp		(9)						15,753		15,744
646 Other Mtls & Supp	5,871	48,636	52			1,125	27,278	114	95	83,172
647 Out of State Travel	19,386	28,731	5,976	167	3,662	592	1,169	2,504	14,981	77,167
648 In State Travel	22,727	37,251	23,042	325	5,816	10,183	2,201	5,030	19,030	125,606
Total Mtls, Supp & Travel	180,303	484,903	179,439	8,033	34,606	57,090	137,788	240,987	108,251	1,431,398
Other Current Expenses										
651 Purchase/Resale Supplies		318								318
652 Purchase/Resale Textbooks			6							6
660 Cost of Sales								622		622
670 Interest on Debt								150	333,732	333,882
673 Payment on debt										0
675 Scholarships										0
678 Collection Agency Expense					5,005					5,005
680 Transfers	1,551	1,085	24,357	21	16,233	12,510		34,914	50,733	141,404
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										9,241
693 Other Current Expenses	3,079	4,621	1,476	65	15,226					15,226
694 Bad Debts										0
Total Current Expenses	4,630	6,024	25,838	86	36,464	12,510	0	35,686	384,465	505,704
Capital Outlay										
710 Furniture, Mach & Equip	10,281	34,151	59,190	2,580	14,390	12,731	14,926	10,594	22,777	181,620
711 Equipment Repl. (State)										0
730 Const Maint equip										0
740 Vehicles								43,575		43,575
750 Library Books & Films	1,474	6,019					111,947		14	119,454
760 Bldg & Fixed Equip										0
770 Land										0
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	11,755	40,170	59,190	2,580	14,390	12,731	126,873	54,169	22,791	344,649
TOTAL DISBURSEMENTS	6,851,862	9,075,220	3,364,009	110,616	1,369,850	2,125,174	921,401	2,522,900	2,652,026	28,993,057

Annual Report FY 91 (11-14)	(1) Liberal Arts & Sciences (15-24)	(2) Vocational Technical (25-34)	(3) Adult Education (35-44)	(4) Cooperative Pgms / Svcs (45-54)	(5) Admin (15-24)	(6) Student Services (25-34)	(7) Learning Resources (35-44)	(8) Physical Plant (45-54)	(9) General Institution (55-64)	(10) TOTAL (64-74)
Student Fees										
401 Laboratory			124,053							124,053
402 Application										0
403 Graduation										0
404 Transcript										0
405 Activity										0
406 Other			400							400
407 Refund										0
Total Student Fees	0	0	124,453	0	0	0	0	0	0	124,453
Tuition										
410 Contr. Inst. Chg		130,869	615,665							746,534
411 Resident Post Sec			43,100							43,100
412 Non-Resident										0
413 Resident Secondary										0
414 Refund										0
Total Tuition	0	130,869	658,764	0	0	0	0	0	0	789,634
Local Support										
415 Property tax - Equip										0
416 Property tax - Oper							123,210	380,199		503,409
417 Property tax - Empl										0
418 Property tax - Debt										0
419 Property tax - Tort							175,796			175,796
Total Local Support	0	0	0	0	0	0	299,006	380,199		679,205
State Support										
421 State General Aid										0
424 State Vocational Aid										0
425 State Capital Outlay										0
426 State Workstudy										0
429 State Aid Other		67,740	715,248			12,226			113,933	909,147
Total State Support	0	67,740	715,248	0	0	12,226	0	0	113,933	909,147
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy										0
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid		164,531	95,977			156,953				417,461
441 Special Needs										0
443 J T P A			3,396							3,396
446 Adult Basic Education			3,720							3,720
449 Other Federal Funds	6,364		159,966			46,144			45,621	258,095
Total Federal Support	6,364	164,531	263,059	0	0	203,097	0	0	45,621	682,672

Annual Report FY 91

	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL	
	(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Sales And Service											0
451 Housing											0
452 Vending Machines											0
453 Rental of College Fac.											0
454 Other Sales & service											0
455 Bookstore-texts											0
456 Bookstore-other											0
457 Food											0
459 Sales Returns											0
460 Gate Receipts											0
461 Receipts, games of chance											0
Total Sales And Service	0	0	0	0	0	0	0	0	0	0	0
Other Income											
471 Interest				856,872					10,981	867,853	0
472 Gain/Loss Sale Assets											0
473 Gifts And Grants											0
477 Assessment-Spec. Charges											0
480 Proc. Sale Bond/Certif				2,087,927						2,087,927	0
481 NJTP Long Term											0
483 Loan Cancellation reimb											0
484 Additions to Assets											0
485 Misc. Receipts	1,215	435,752	749,715	(2,348)		10,791			107,206	1,302,332	48,656
486 Proceeds-Fixed Assets					48,656						1,757,012
487 Incremental Tax Revenue				1,757,012							2,894,757
488 Withholding Tax Revenue				2,894,757							34,508
490 Transfers		3	14,554			12,510		7,441			
Total Other Income	1,215	435,755	764,269	7,594,220	48,656	23,301	0	0	125,628	8,993,045	
TOTAL REVENUE	7,579	798,895	2,525,793	7,594,220	48,656	238,624	0	299,006	665,381	12,178,156	
USE OF UNRESTRICTED FUNDS									(1,028,470)	(1,028,470)	
GRAND TOTAL REVENUE	7,579	798,895	2,525,793	7,594,220	48,656	238,624	0	299,006	(363,089)	11,149,686	

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
EXPENDITURES BY CATEGORY										
Salaries										
510 Admin.-Prof.Non-Teaching			155,186	425		68,932			50,154	274,696
520 Instructional		292,697	521,955	85,277		17,610			156,334	1,073,872
530 Prof. Support Staff		1,006	521,862		39,262				62,733	624,863
540 Secretarial & Clerical		11,337	167,164	163		3,176			84,172	266,011
550 Service Staff										0
570 Student Fed Workstudy										0
571 Student Voc Workstudy										0
572 Student - Other		1,733	94							1,826
589 TIAA-CREF Employer's Share										0
590 Rel Pay.&Fringe Benefits		30,719	88,418	606	3,839	9,120			15,250	147,953
591 Workman's Compensation									148,061	148,061
592 F I C A		25,517	102,092	6,506	2,926	6,844			27,270	171,154
593 I P E R S		15,613	43,533	917	1,689	4,521			7,444	73,717
594 Comp.-Employee Tuition		556	673							1,229
595 Early Retirement										0
596 Auto Allowance										0
597 Unemployment Compensation									18,511	18,511
598 Accrued Vacation									(10,643)	(10,643)
Total Salaries	0	379,179	1,600,976	93,894	47,716	110,203	0	0	559,284	2,791,250
Services										
601 Professional		21,329	8,670	11,615		747			2,720	45,081
602 Elecion Costs			776							776
603 Custodial			1,355							1,355
604 Membership			0		150				598	748
605 Publications (legal)				2,176						2,176
606 Maint & Repair Equipment		4,197	14,437						7,272	25,906
609 Maint & Repair Buildings			834						793	1,627
610 Maint of Grounds									894	0
611 Info Serv/Classified Ad		1,083	12,112						8,811	14,089
612 Printing & Reproduction		3,624	13,958	4,016		5,993			8,811	36,402
615 Communications		759	10,951						1,063	12,773
618 Insurance								299,006		299,006
619 Utilities			3,182							3,182
620 Rental of Materials										0
621 Rental of Buildings		800	69,837						80	70,717
622 Rental of Equipment		152	223							375
623 Postage & Other Materials		414	5,791			723			3,082	10,010
624 Group Mtgs/Workshop Exp.			90	118		90			2,821	3,120
625 Data Processing Services			(18,205)							(18,205)
626 Other Services	6,564	180,985	428,485	4,342,159		46,139			21,937	5,026,269
Total Services	6,564	213,342	552,496	4,360,085	150	53,692	0	299,006	50,071	5,535,407

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Materials, Supplies & Travel										
632 Materials & Supplies	615	16,665	197,783	43,883	78	6,405			14,603	280,032
634 Periodicals	378		1,958			258			193	2,787
637 Bldg Const Mtls & Supp										0
641 Janitorial Mtls & Supp			225							225
642 Vehicle Mtls & Supp			13,920							13,920
644 Lands Mtls & Supp										0
646 Other Mtls & Supp		26							391	417
647 Out of State Travel		13,492	12,762			6,256			5,952	38,462
648 In State Travel		3,703	37,329	4,147	159	1,919			4,762	52,020
Total Mtls, Supp & Travel	993	33,886	263,976	48,030	237	14,838	0	0	25,902	387,863
Other Current Expenses										
651 Purchase/Resale Supplies										0
652 Purchase/Resale Textbooks										0
660 Cost of Sales										0
670 Interest on Debt			913	2,135,058					9,150	2,145,121
673 Payment on debt			7,512							7,512
675 Scholarships										0
678 Collection Agency Expense										0
680 Transfers	22	4,900								4,922
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										0
693 Other Current Expenses										0
694 Bad Debts										0
Total Current Expenses	22	4,900	8,425	2,135,058	0	0	0	0	9,150	2,157,555
Capital Outlay										
710 Furniture, Mach & Equip		167,588	96,000		552				9,150	273,290
711 Equipment Repl. (State)										0
730 Const Maint equip										0
740 Vehicles			3,950							3,950
750 Library Books & Films			193			179				371
760 Bldg & Fixed Equip										0
770 Land										0
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	0	167,588	100,143	0	552	179	0	0	9,150	277,611
TOTAL DISBURSEMENTS	7,579	798,895	2,526,016	6,637,067	48,655	178,912	0	299,006	653,557	11,149,686

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Student Fees										
401 Laboratory										0
402 Application										0
403 Graduation										0
404 Transcript										0
405 Activity										0
406 Other										0
407 Refund										0
Total Student Fees	0	0	0	0	0	0	0	0	0	0
Tuition										
410 Contr. Inst. Chg										0
411 Resident Post Sec										0
412 Non-Resident										0
413 Resident Secondary										0
414 Refund										0
Total Tuition	0	0	0	0	0	0	0	0	0	0
Local Support										
415 Property tax - Equip										0
416 Property tax - Oper								2,956,653		2,956,653
417 Property tax - Empl										0
418 Property tax - Debt										0
419 Property tax - Tort										0
Total Local Support	0	0	0	0	0	0	0	2,956,653	0	2,956,653
State Support										
421 State General Aid										0
424 State Vocational Aid										0
425 State Capital Outlay										0
426 State Workstudy										0
429 State Aid Other										0
Total State Support	0	0	0	0	0	0	0	0	0	0
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy										0
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid										0
441 Special Needs										0
443 J T P A										0
446 Adult Basic Education										0
449 Other Federal Funds								2,000		2,000
Total Federal Support	0	0	0	0	0	0	0	2,000	0	2,000

Annual Report FY 91

	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL	
	(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Sales And Service											0
451 Housing											0
452 Vending Machines											0
453 Rental of College Fac.											0
454 Other Sales & service											0
455 Bookstore-texts											0
456 Bookstore-other											0
457 Food											0
459 Sales Returns											0
460 Gate Receipts											0
461 Receipts, games of chance											0
Total Sales And Service	0	0	0	0	0	0	0	0	0	0	0
Other Income											
471 Interest								87,299			87,299
472 Gain/Loss Sale Assets											0
473 Gifts And Grants											0
477 Assessment-Spec. Charges											0
480 Proc. Sale Bond/Certif											0
481 NJTP Long Term											0
483 Loan Cancellation reimb											0
484 Additions to Assets											0
485 Misc. Receipts								594			594
486 Proceeds-Fixed Assets											0
487 Incremental Tax Revenue											0
488 Withholding Tax Revenue											0
490 Transfers								34,914			34,914
Total Other Income	0	0	0	0	0	0	0	122,806	0		122,807
TOTAL REVENUE	0	0	0	0	0	0	0	3,081,459	0		3,081,460
USE OF UNRESTRICTED FUNDS								(838,825)			(838,825)
GRAND TOTAL REVENUE	0	0	0	0	0	0	0	2,242,634	0		2,242,635

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)

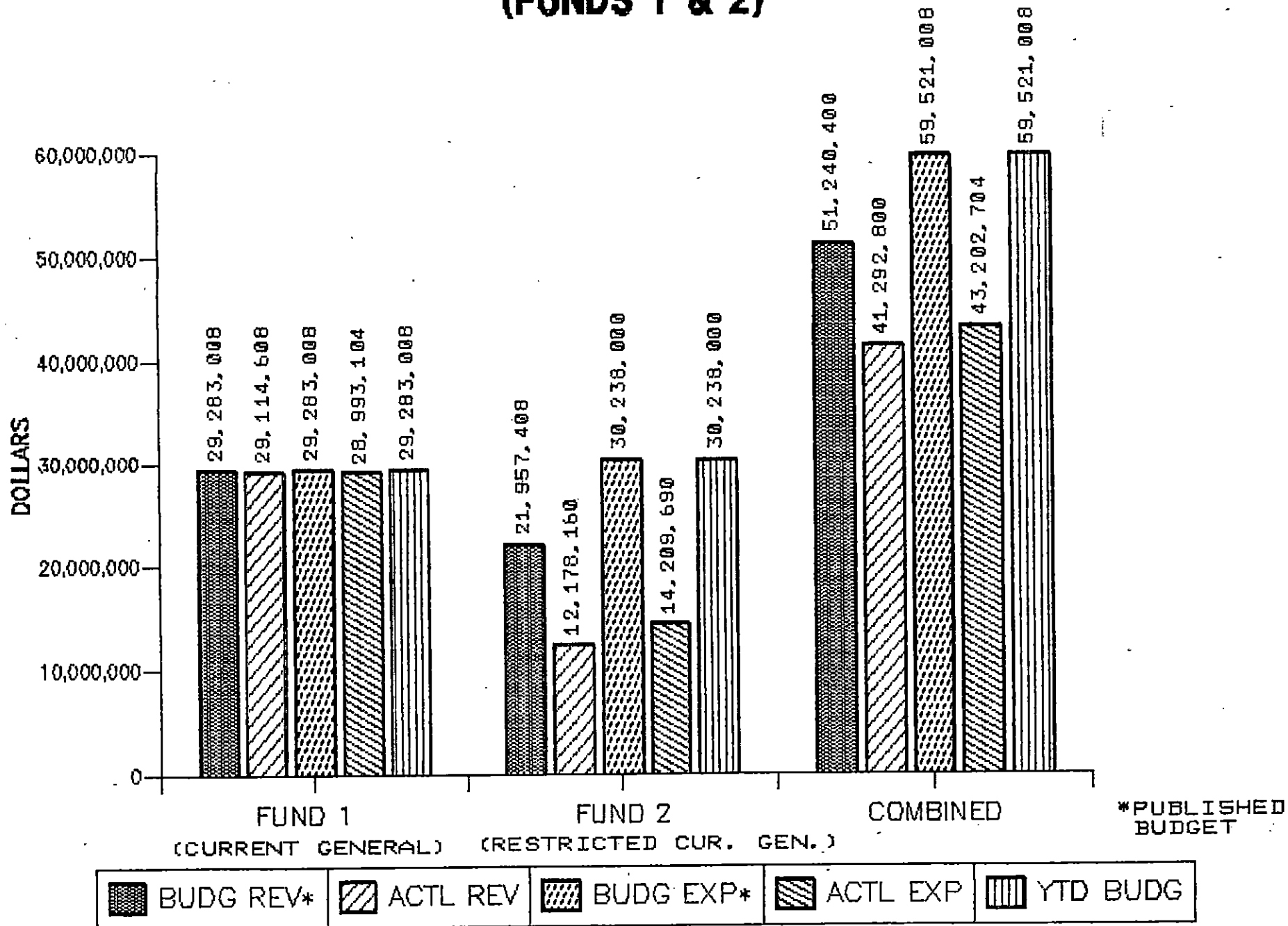
EXPENDITURES BY CATEGORY

Salaries										
510 Admin.-Prof.Non-Teaching								56,665		56,665
520 Instructional							889			889
530 Prof. Support Staff										0
540 Secretarial & Clerical							18,144			18,144
550 Service Staff										0
570 Student Fed Workstudy										0
571 Student Voc Workstudy										0
572 Student - Other							622			622
589 TIAA-CREF Employer's Share							5,870			5,870
590 Rel Pay.&Fringe Benefits										0
591 Workman's Compensation							5,486			5,486
592 F I C A							2,533			2,533
593 I P E R S							2,464			2,464
594 Comp.-Employee Tuition							(683)			(683)
595 Early Retirement										0
596 Auto Allowance										0
597 Unemployment Compensation										0
598 Accrued Vacation										0
Total Salaries	0	0	0	0	0	0	0	91,990	0	91,990

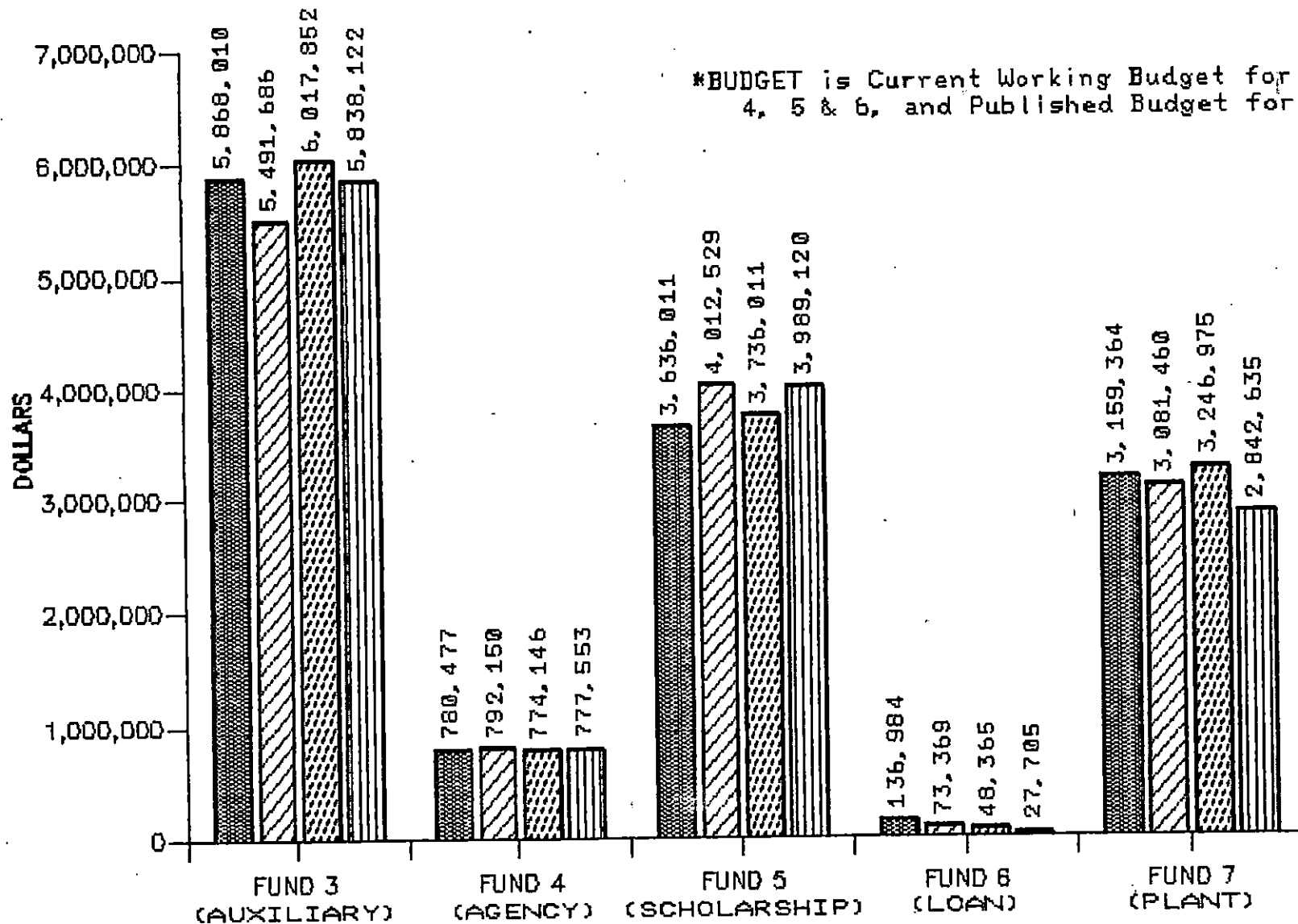
Services										
601 Professional										0
602 Elecion Costs										0
603 Custodial										0
604 Membership										0
605 Publications (legal)							93,573			93,573
606 Maint & Repair Equipment							118,080			118,080
609 Maint & Repair Buildings							13,675			13,675
610 Maint of Grounds										0
611 Info Serv/Classified Ad										0
612 Printing & Reproduction							17,542			17,542
615 Communications							1,707			1,707
618 Insurance							697			697
619 Utilities										0
620 Rental of Materials										0
621 Rental of Buildings										0
622 Rental of Equipment								24		24
623 Postage & Other Materials										0
624 Group Mtgs/Workshop Exp.										0
625 Data Processing Services								435,590		435,590
626 Other Services										0
Total Services	0	0	0	0	0	0	0	680,888	0	680,888

Annual Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Materials, Supplies & Travel										
632 Materials & Supplies								184,970		184,970
634 Periodicals										0
637 Bldg Const Mtls & Supp								573		573
641 Janitorial Mtls & Supp										0
642 Vehicle Mtls & Supp										0
644 Lands Mtls & Supp										0
646 Other Mtls & Supp								74		74
647 Out of State Travel								3,742		3,742
648 In State Travel								459		459
Total Mtls, Supp & Travel	0	0	0	0	0	0	0	189,818	0	189,818
Other Current Expenses										
651 Purchase/Resale Supplies										0
652 Purchase/Resale Textbooks										0
660 Cost of Sales										0
670 Interest on Debt								259,975		259,975
673 Payment on debt										0
675 Scholarships										0
678 Collection Agency Expense										0
680 Transfers										0
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										0
693 Other Current Expenses										0
694 Bad Debts										0
Total Current Expenses	0	0	0	0	0	0	0	259,975	0	259,975
Capital Outlay										
710 Furniture, Mach & Equip								502,644		502,644
711 Equipment Repl. (State)										0
730 Const Maint equip										0
740 Vehicles										0
750 Library Books & Films								475,086		475,086
760 Bldg & Fixed Equip								20,000		20,000
770 Land								22,234		22,234
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	0	0	0	0	0	0	0	1,019,964	0	1,019,964
TOTAL DISBURSEMENTS	0	0	0	0	0	0	0	2,242,635	0	2,242,635

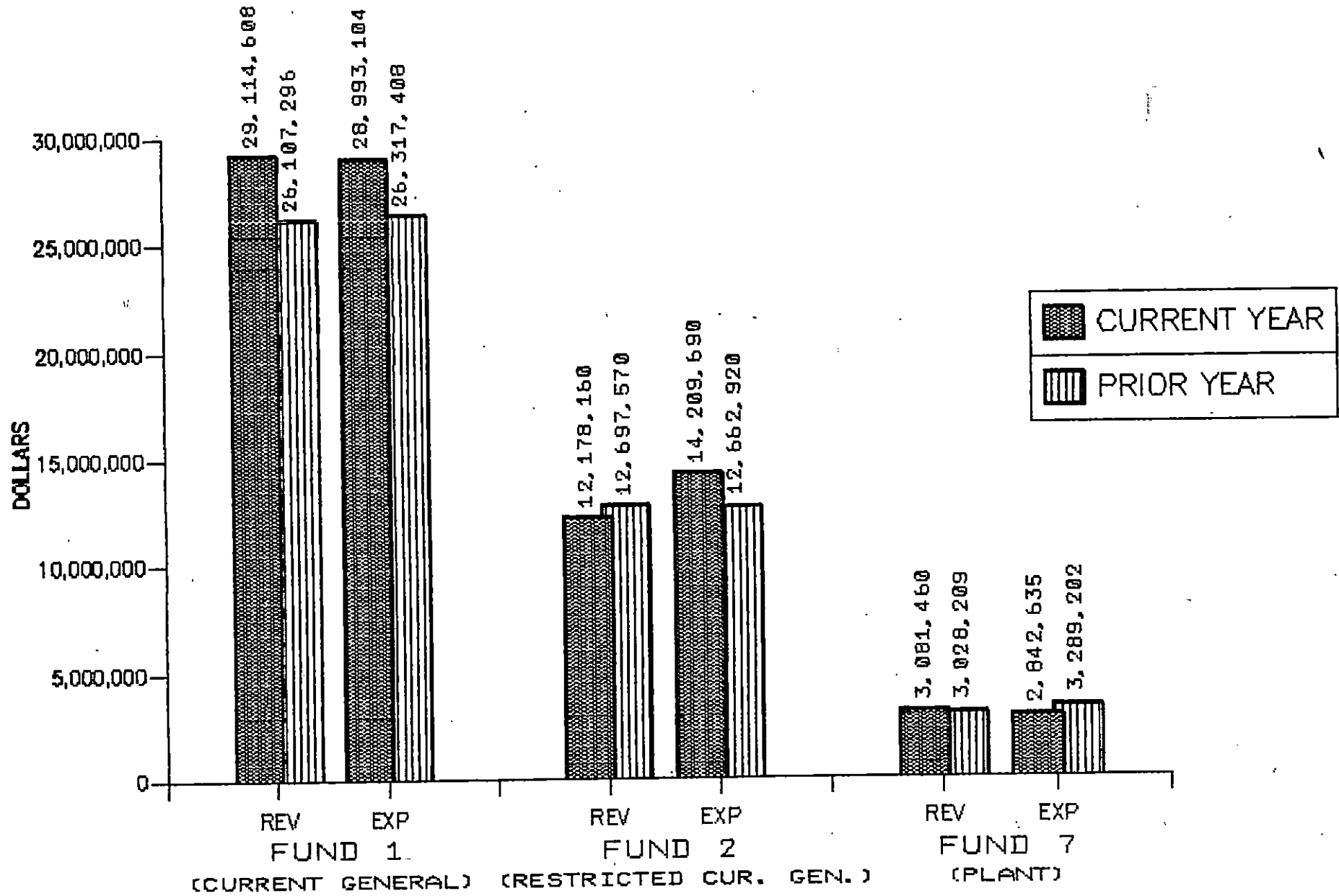
DMACC BUDGET STATUS JUNE 30, 1991 (FUNDS 1 & 2)



DMACC BUDGET STATUS JUNE 30, 1991 (FUNDS 3, 4, 5, 6, & 7)



DMACC REVENUES AND EXPENDITURES YEAR-TO-DATE THROUGH JUNE 30, 1991



CASHPOS
DISK #1

DES MOINES AREA COMMUNITY COLLEGE
CASH POSITION REPORT
July 31,1991

	COMBINED FUNDS (Funds 1,2,3, 4,5,& 6)	PLANT FUND (Fund 7)	NEW JOB TING PROJECTS * (Fund 2)
CASH IN BANK/CHECKING:			
Balance Forward July 1, 91	\$1,651		\$0
PLUS: July Receipts	3,574,432		280,047
LESS: July Disbursements	3,567,436		280,047
Cash Balance July 31,'91	\$8,647		\$0
INVESTMENTS:			
Savings Accounts:			
First Natl Bank/Ames	38,903	123	
Investments at Norwest for NJTP			14,410,978
Investments at Ia Trust Ed	3,499,415	802,995	
Certificates of Deposit:			
Early Retirement FNB	5,207		
Alumni at HAWKEYE B&T	33,000		
Boone Athlet at Haw Fed	20,985		
Total Cash/Investments	\$3,606,157	\$803,118	\$14,410,978

FOOTNOTES:

Combined Funds Checking Account includes Funds 1 thru 6 except for Fund 2 NJTP Accounts which are maintained separately.

BUDREP
DISK #1

DES MOINES AREA COMMUNITY COLLEGE
BUDGET REPORT

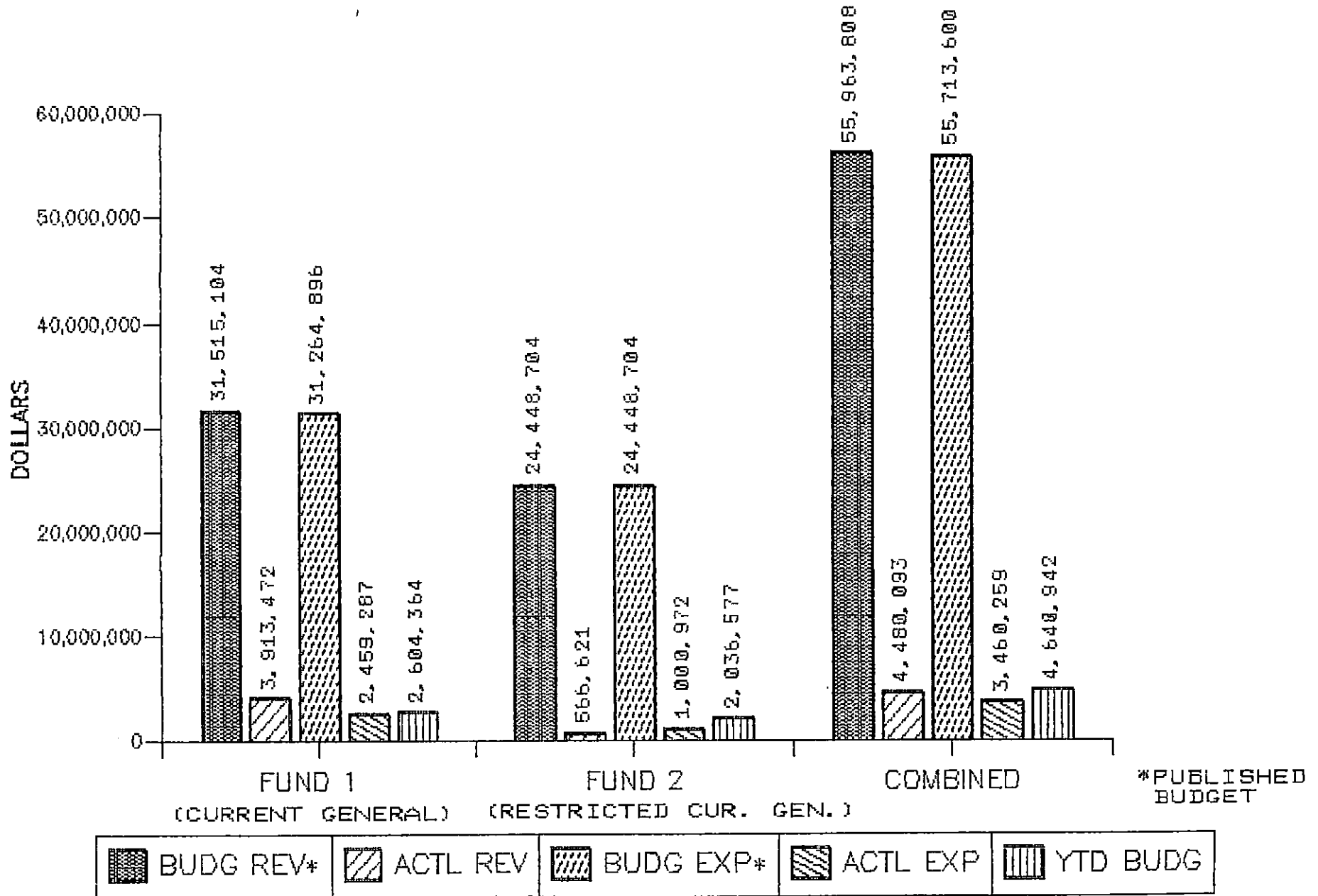
SUMMARY BY FUND (ALL FUNDS)

JULY 31, 1991

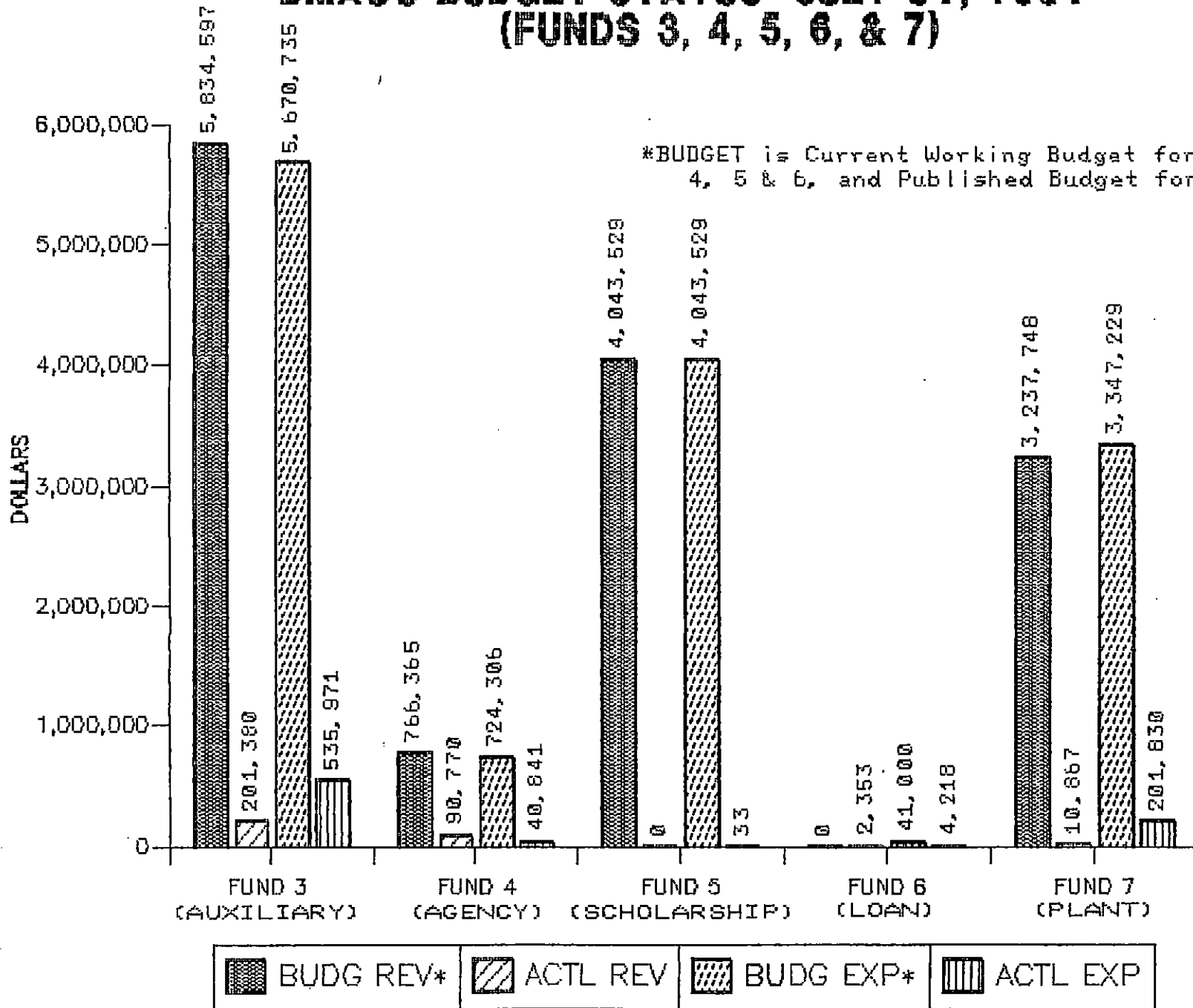
FUND NAME	FUND NO.	BOARD APPROVED BUDGET	WORKING BUDGET	AMOUNT EXPENDED/ RECEIVED	AMOUNT ENCUMBERED	WORKING BUDGET BALANCE
REVENUE:						
GEN FUND CURRENT	1	\$31,515,081	\$31,054,450	\$3,913,472		27,140,978
RESTRICTED CURR	2	24,448,707	21,455,950	566,621		20,889,329
AUXILLIARY	3	5,876,194	5,834,597	201,380		5,633,217
AGENCY	4	724,306	766,365	90,770		675,595
SCHOLARSHIP	5	4,043,529	4,043,529	0		4,043,529
LOAN	6	0	0	2,353		(2,353)
PLANT	7	3,226,952	3,237,748	10,867		3,226,881
TOTAL		\$69,834,769	\$66,392,639	\$4,785,463		\$61,607,176
EXPENDITURES:						
GEN FUND CURRENT	1	\$31,264,878	\$31,304,452	\$2,459,287	\$4,277,843	\$24,567,322
RESTRICTED CURRENT	2	24,448,707	25,078,397	1,000,972	986,528	23,090,897
AUXILLIARY	3	5,876,194	5,670,735	535,971	686,922	4,447,842
AGENCY	4	724,306	724,306	40,841	4,618	678,847
SCHOLARSHIP	5	4,043,529	4,043,529	33		4,043,496
LOAN	6	41,000	41,000	4,218		36,782
PLANT	7	3,347,229	3,663,025	201,830	800,286	2,660,909
TOTAL		\$69,745,843	\$70,525,444	\$4,243,152	\$6,756,197	\$59,526,095

*Restricted Current and Plant Fund Expenditures include principal payments on long term debt of \$3,060,000 and \$600,000 respectively.

DMACC BUDGET STATUS JULY 31, 1991 (FUNDS 1 & 2)



DMACC BUDGET STATUS JULY 31, 1991 (FUNDS 3, 4, 5, 6, & 7)



DMACC REVENUES AND EXPENDITURES YEAR-TO-DATE THROUGH JULY 31, 1991

