WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

FOR THE PERIOD

JULY 1, 1982 - JUNE 30, 1992
The Joint Committee on Government and Finance:

In compliance with the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, we have examined the accounts of West Virginia Northern Community College.

Our examination covers the period July 1, 1982 through June 30, 1992. The results of this examination are set forth on the following pages of this report. However, only the financial statements for the years ended June 30, 1992 and June 30, 1991 are included in this report. The financial statements covering the period July 1, 1982 through June 30, 1990 are included in our audit workpapers.

Respectfully submitted,

[Signature]

Theodore L. Shanklin, CPA, Director
Legislative Post Audit Division

TLS/tnd
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

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We held an exit conference on September 27, 1994 with the Interim President, Vice President for Administration and Finance and Controller of West Virginia Northern Community College and all findings and recommendations were reviewed and discussed. The above officials' responses are included in italics in the Summary of Findings, Recommendations and Responses and after our recommendations in the General Remarks sections of this report.
West Virginia Northern Community College (WVNCC) was established on May 9, 1972 by the West Virginia Board of Regents (superseded by the State College System Board of Directors on July 1, 1989). The college created was a dual-campus community college with the two campuses located in Wheeling, WV and in Weirton, WV. In 1973, the college responded to community requests and began offering courses in the New Martinsville, WV area and subsequently established a third branch campus there in 1975. To further satisfy community needs, the college offers courses at a variety of other sites within a five-county service area, and participates in a tuition reciprocity agreement serving students in four neighboring Ohio counties.

As a comprehensive community college, WVNCC offers a wide variety of programs and courses in the arts and sciences, career-technical education, developmental studies, and community service. The college’s goals are to provide students with the first two years of a traditional four-year program and to prepare them for transfer to a four-year institution and/or to become a contributing member of the community’s workforce. These objectives are met through providing the community with flexible programs in coordination with business, industries, agencies, and individuals to meet continuing education, public service education, general interest, and job-related skill needs. The college also provides programs which promote the professional growth and development of its faculty and staff.
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

ADMINISTRATIVE OFFICERS AND STAFF

JUNE 30, 1992

President . . . . . . . . . . . . . . . . . . . . . . . . Dr. Ronald M. Hutkin
(7/1/90 - Present)

J. Michael Koon
(8/15/89 - 6/30/90)

Dr. Barbara Guthrie - Morse
(7/31/85 - 8/14/89)

Michael Smith
(12/1/84 - 7/30/85)

Dr. Daniel B. Crowder
(9/16/72 - 11/30/84)

Vice President for Academic Affairs . . . . Dr. Philip Venditti

Dean of Wheeling Campus . . . . . . . . . . Dr. Julia Bannon

Dean of Weirton Campus . . . . . . . . . . Mr. Ed Covey

Dean of New Martinsville Campus . . . . Mrs. Garnet Persinger

Dean of Student Services . . . . . . . . . . Mrs. Sharon Bungard

Vice President for Administration
and Finance . . . . . . . . . . . . . . . . . . . . . . Mr. Charles A. Steinman

Controller . . . . . . . . . . . . . . . . . . . . . . . Mr. Richard A. Smith
Employee Sick Leave

1. We identified 39 employees who we believe used approximately $89,500.00 in sick leave during the period July 1, 1990 through June 30, 1992.

We recommend the College consider applying the provisions of Section 8.6 of State College System Rule Number 35 and require verification of illness to support the employee's claim for sick leave where abuse is indicated.

College's Response

We will comply with the audit recommendation. (See pages 13-16)

Accounting For Higher Education Resource Fees

2. The College did not maintain records for the Higher Education Resource Fee Account (8633-11) segregating which expenditures pertained to restricted and unrestricted funds.

We recommend the College comply with Chapter 18B, Article 10, Section 2 of the West Virginia Code.

College's Response

We will comply with the audit recommendation. (See pages 12-13)
**Equipment Inventory**

3. Our examination of equipment showed the last physical inventory of equipment was conducted in 1989 and we located several pieces of equipment which were not identified and tagged.

We recommend the College comply with Chapter 5A, Article 3, Section 35 of the West Virginia Code. Also, we recommend the College tag all reportable equipment as required by the West Virginia State Property Handbook.

**College’s Response**

We will comply with the audit recommendation. (See pages 16-18)

**State Tax Withholdings**

4. We located two instances where the College paid employer withholdings late to the Department of Tax and Revenue resulting in the assessment of penalties and interest totaling $970.77.

We recommend the College comply with Chapter 11, Article 21, Section 74(b) of the West Virginia Code, as amended.

**College’s Response**

We are now in compliance with the audit recommendation. (See pages 18-20)
Bookstore Payments
5. We noted the College took an average of 89 days in fiscal year 1992 to process invoices totaling $97,576.20 received from its two largest suppliers of textbooks.

We recommend the College comply with Chapter 5A, Article 3, Sections 54(b)(1) and 54(d) of the West Virginia Code.

College's Response
We will comply with the audit recommendation. (See pages 20-21)

Overtime Compensation
6. We noted all non-exempt employees are asked to agree to accept compensatory time off in lieu of overtime pay.

We recommend the College comply with Chapter 21, Article 5C, Section 3 of the West Virginia Code, as amended.

College's Response
We understand the Board of Directors will seek an Attorney General's Opinion. (See pages 21-23)

Tuition and Fee Refunds
7. We noted eight students received a total of $589.00 in tuition and fee refunds but did not completely withdraw from the school.

We recommend the College issue tuition and fee refunds in accordance with State College System Rule Number 22.
**College’s Response**

We will review our policy to determine compliance. (See pages 23-24)

**Telephone Toll Slips**

8. We were unable to determine whether long distance calls were made while conducting official College business or were personal in nature because telephone logs or toll slips are not maintained.

We recommend the College strengthen internal controls over use of the telephone system.

**College’s Response**

We will comply with the audit recommendation. (See pages 25-26)

**Accounting Procedures Manuals**

9. We noted the College does not maintain current accounting procedures manuals to document the College’s accounting system.

We recommend the College develop accounting procedures manuals and update them as changes in the accounting system occur.

**College’s Response**

We are in the process of implementing this audit recommendation. (See pages 26-27)
INTRODUCTION

We have completed a post audit of West Virginia Northern Community College. The audit covered the period July 1, 1982 through June 30, 1992.

GENERAL REVENUE ACCOUNTS

Expenditures required for the general operation of West Virginia Northern Community College were made from the following appropriated accounts:

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3070-42</td>
<td>Unclassified</td>
</tr>
<tr>
<td>3071-42</td>
<td>Unclassified-Total-Surplus</td>
</tr>
</tbody>
</table>

SPECIAL REVENUE ACCOUNTS

During our audit period, the College maintained thirty special revenue accounts. These accounts were used to account for the proceeds of special revenue sources or to finance specified activities as required by law or administrative regulations. The following special revenue accounts were utilized by the College:

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8633-06</td>
<td>Tuition Fees</td>
</tr>
<tr>
<td></td>
<td>Tuition, earned interest, and fees; For operation of special programs.</td>
</tr>
<tr>
<td>8633-07</td>
<td>Faculty Improvement Fees</td>
</tr>
<tr>
<td></td>
<td>Faculty improvement fees and interest; To supplement faculty salaries.</td>
</tr>
</tbody>
</table>
8633-08 . . . . . . Capital Building and Land Improvements Fee
Transfers from 8835-57 and interest; For capital building and land improvements.

8633-09 . . . . . . Institutional Activity Fee
Activity fees and interest; For various activities.

8633-10 . . . . . . Gifts and Grants
Miscellaneous gifts, grants, bequests and endowments; Used for scholarships, loans, research projects, etc.

8633-11 . . . . . . Higher Education Resource Fee
Higher education resource fee and interest; For libraries and library supplies and to improve student services.

8633-12 . . . . . . Other Student Fees
Student Fees and Interest; For various programs.

8633-20 . . . . . . Federal Grants and Contracts
Interest, federal funds, and grants; To participate in federal programs.

8633-21 . . . . . . State Grants and Contracts
Gifts and grants, federal funds, fees and interest; For various programs.

8633-22 . . . . . . Career Planning and Placement
Receives federal funds; Use to keep a staff to help students with career planning and placement.

8633-23 . . . . . . Choice Grant
Receives federal funds; To develop continuing education skills and seminars.

8633-25 . . . . . . Private Gifts, Grants and Contracts
Gifts and grants, federal funds, fees and interest; For various programs.
Sales and Services of Educational Activities
Sales and services income and interest; For educational activities.

Bookstore
Receipts for sale of books and stationary and earned interest; To replenish stock and for operating expenses.

Student Activities
Receipts for sale of books and stationary and earned interest; For replacement of stock.

Public Service Income
Public service income and interest; For public service.

Special Services Income
Special services income and interest; For special services.

Parking Income
Parking fees, civil penalties, and interest; For operation, acquisition, and maintenance.

College Workstudy Program
Interest and federal and state matching funds; For use in student assistance programs.

Supplemental Educational Opportunity Grant
Federal funds and interest; For supplemental financial aid to students.

State Scholarship Program - Clearing
Interest and Higher Education Central Office funds; For scholarship program.

Other Student Aid
Federal funds and interest; For student aid.
8633-65 . . . . . . Building Renewal and Capital Equipment Acquisition Transfers from Higher Education Central Office; For building renewal and equipment acquisition.

8633-70 . . . . . . Comprehensive Employment Training Act - (CETA) Receives grants; For training unemployed and underprivileged people.

8633-71 . . . . . . Appliance Repair Training Receives grants and fees; For appliance repair training.

8633-72 . . . . . . Computer Assisted Undergraduate Science Education - (CAUSE) Receives grants and fees; For training of teachers in computer oriented subjects.

8633-75 . . . . . . Refund Clearing Refund clearing account.

8633-76 . . . . . . Benefits Clearing Benefits clearing account.

8633-77 . . . . . . Payroll Clearing Payroll clearing account.

8633-78 . . . . . . Revenue Clearing Local revenue and earned interest transferred to other line items.

**LOCAL BANK ACCOUNTS**

In order to have cash available for specific local college operations, local bank are used for managing funds required on a day-to-day basis. These local accounts and their descriptions are as follows:
<table>
<thead>
<tr>
<th>Account Name</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Funds Control Account</td>
<td>Serves as a federal funds clearing account. Receives federal drawdowns and distributes funds to the proper accounts.</td>
</tr>
<tr>
<td>Pell Grant Account</td>
<td>Federal program account used to receive and distribute federal grant funds to students based upon their Expected Family Contribution.</td>
</tr>
<tr>
<td>Perkins Loan Account</td>
<td>Federal program account used to receive and distribute federal loan funds to students based upon their Expected Family Contribution.</td>
</tr>
<tr>
<td>Nursing Student Loan Program Account</td>
<td>Federal program account used to receive and distribute federal loan funds to Nursing students based upon financial need.</td>
</tr>
<tr>
<td>Refund Account</td>
<td>College account used to issue Tuition and Fee, Community Education, and Bookstore refunds to students.</td>
</tr>
</tbody>
</table>

**COMPLIANCE MATTERS**

Chapter 18B, Article 3, Section 4 and Chapter 18B, Articles 8 and 10 of the West Virginia Code generally govern West Virginia Northern Community College. We tested applicable sections of the above as well as general State regulations and other applicable chapters, articles and sections of the West Virginia Code as they pertain to fiscal matters. Our findings are discussed as follows:
Accounting for Higher Education Resource Fees

Chapter 18B, Article 10, Section 2 of the West Virginia Code states in part,

"Eighty percent of the total fees collected at each institution pursuant to this section shall be deposited in a special fund in the state treasury for the institution at which the fees are collected and may be used by the institution for libraries and library supplies, including books, periodicals, subscriptions and audiovisual materials, instructional equipment and materials; and for the improvement in quality and scope of student services. The remaining twenty percent of fee collections shall be deposited in a special fund and expended or allocated by the appropriate governing board to meet general operating expenses, excluding personal services, of the state university system or state college system from which the fees were collected..."

We noted the College does not maintain records of the Higher Education Resource Fee Account detailing the eighty percent restricted and the twenty percent unrestricted monies. We were told that in previous years the College did maintain sub-accounts within the Higher Education Resource Fee Account detailing the receipts and disbursements of the restricted and unrestricted monies; however, due to the time consuming nature of maintaining these records and the other duties required of the responsible employee, these sub-accounts have not been maintained in recent years.

We noted the College expended approximately $500,000.00 annually from the Higher Education Resource Fee Account. However, due to these detailed records not being maintained during fiscal years 1991 and 1992, we were unable to determine the College's compliance with Chapter 18B, Article 10, Section 2 of the West Virginia Code. Therefore, the potential exists for the College to misapply the restricted and unrestricted monies due to the lack of
recordkeeping needed to account for the use of these funds.

We recommend the College comply with Chapter 18B, Article 10, Section 2 of the West Virginia Code.

College’s Response

The decision was made in FY91 to eliminate separate journals for recording the eighty percent restricted and twenty percent unrestricted portion of the HERF funds. It is not clear why this decision was made by the previous Controller.

Please know, however, that the college has, and continues to use the eighty percent "restricted" portions of this money for its specified purpose under state code. To provide for proper accounting, we have now created separate accounts for the restricted and unrestricted division of the Higher Education Resource Fee, and will track these expenditures from July, 1994, forward.

Employee Sick Leave

Section 8.6 of State College System Rule Number 35 states,

"The institution may require evidence from an employee for verification of an illness or other causes for which leave may be granted under this policy, regardless of the duration of the leave."

We reviewed the sick leave records of all employees and determined as many as 39 employees may have been using significant amounts of sick leave with no evidence of medical treatment. We identified the 39 employees through analysis of their sick leave balances in conjunction with their years of service.

We tested the sick leave records regarding 11 of the 39 employees and found 9 of these 11 employees appeared to exhibit a
pattern of using significant amounts of sick leave as shown in the following schedule:

<table>
<thead>
<tr>
<th>Employee</th>
<th>Sick Days Taken</th>
<th>Sick Days Supported by Medical Evidence</th>
<th>Sick Days Not Supported by Medical Evidence</th>
<th>Hourly Pay Rate/Employee</th>
<th>Value of Sick Leave Not Supported by Medical Evidence</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>59.0</td>
<td>6.0</td>
<td>53.0</td>
<td>$14.78</td>
<td>$5,875.63</td>
</tr>
<tr>
<td>#2</td>
<td>34.5</td>
<td>-0-</td>
<td>34.5</td>
<td>14.05</td>
<td>3,634.74</td>
</tr>
<tr>
<td>#3</td>
<td>34.7</td>
<td>-0-</td>
<td>34.7</td>
<td>12.54</td>
<td>3,262.40</td>
</tr>
<tr>
<td>#4</td>
<td>37.8</td>
<td>-0-</td>
<td>37.8</td>
<td>9.28</td>
<td>2,630.59</td>
</tr>
<tr>
<td>#5</td>
<td>37.2</td>
<td>-0-</td>
<td>37.2</td>
<td>8.68</td>
<td>2,421.06</td>
</tr>
<tr>
<td>#6</td>
<td>47.3</td>
<td>20.4</td>
<td>26.9</td>
<td>10.28</td>
<td>2,075.57</td>
</tr>
<tr>
<td>#7</td>
<td>32.5</td>
<td>5.0</td>
<td>27.5</td>
<td>9.50</td>
<td>1,961.22</td>
</tr>
<tr>
<td>#8</td>
<td>65.2</td>
<td>36.2</td>
<td>29.0</td>
<td>7.84</td>
<td>1,705.65</td>
</tr>
<tr>
<td>#9</td>
<td>33.6</td>
<td>3.5</td>
<td>30.1</td>
<td>7.41</td>
<td>1,670.46</td>
</tr>
<tr>
<td></td>
<td>381.8</td>
<td>71.1</td>
<td>310.7</td>
<td></td>
<td>$25,237.32</td>
</tr>
</tbody>
</table>

The test revealed that out of a total of 381.8 days of sick leave taken by these nine employees, we were unable to locate evidence of medical treatment for 310.7 of these days. We calculated the College's cost of this sick leave for these nine employees to be $25,237.32. Based upon the results of our test, we estimate that approximately $89,500.00 in significant sick leave use may have been taken by these 39 employees. This significant use of sick leave happened even though the College was in compliance with the requirements established under State College System Rule Number 35. We believe the Board of Directors of the State College System should consider amending State College System Rule Number 35 in order to provide uniform rules to all Colleges in dealing with significant sick leave usage.

We recommend the College review employees' sick leave records for possible abuse, and if abuse is indicated, exercise the
options available under State College System Rule Number 35, Section 8.6.

**College's Response**

WVNCC concurs that this College should have developed an implementing policy with regard to college system rule number 35; and, for that reason only, we may be considered out of compliance. However, the employees and supervisors of the College are and have been in compliance with the rule as it is written.

The test used by the Legislative Auditor to analyze employee sick leave use did not accurately measure the College's compliance with college system rule number 35. Section 8.6 (now section 5.6 in the current version) is permissive in nature and allows for supervisory discretion. Any analysis of sick leave use must include section 8.5 (now 5.5) as well. Under section 5.6, the supervisor must determine how to verify sick absences shorten than six days. He/she may or may not determine that conditions warrant a doctor's verification. The lack of a doctor's report in the individual's file is not failure to conform to section 5.6. In every case of sick absence of more than five days, this College requires a doctor's report in compliance with section 5.5, not only justifying the absence, but also authorizing a return to work. The primary purpose of this aspect of rule 35 is not the policing of individual use of sick leave, but rather the protection of the institution in case of liability involving employee health.

First, we appreciate your willingness to emphasize that Northern was found to be in compliance with State College System Rule number 35, section 5.6.
Second, we agree with you that it is the responsibility of the State Board of Directors to address the wording of this policy. No institution should be responsible for establishing the standard by which the institution demands verification of an illness. This policy and procedure should be standardized for all institutions within the system, thereby, providing for a consistent administration.

Third, we support the initiative of the Legislative Audit’s office to inform the Board of Directors and the Joint Commission of the potential for abuse of sick leave. We understand that the statistics included in this section of the auditor’s report reflect that research effort. We also understand that these data do not reflect on the institution’s compliance with section 5.6. Rather, these data support the need for the Board of Directors to establish a consistent standard for requiring evidence from an employee for the use of leave under rule 35.

**Equipment Inventory**

We learned through our discussions with College personnel that a physical inventory of equipment owned by the school had not been conducted since 1989. We were informed by the employee responsible for controlling the equipment inventory that the inventory had not been conducted due to other job duties they were responsible for, as well as, the amount of time the inventory would have required. Chapter 5A, Article 3, Section 35 of the West Virginia Code states,

"The head of every spending unit of state government shall, on or before the fifteenth day of July of each year, file with the director an inventory of all real and personal property, and of all equipment, supplies and
commodities in its possession as of close of the last fiscal year, as directed by the director."

We observed 12 pieces of reportable equipment which we believe should have been included in the College's inventory records; however, these equipment items did not have inventory tags. A schedule of these items and the locations where they were found follows:

<table>
<thead>
<tr>
<th>Equipment Number</th>
<th>Description Of Equipment</th>
<th>Location Of Equipment</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>LaserJet 4 Printer</td>
<td>Public Relations Office</td>
</tr>
<tr>
<td>#2</td>
<td>LaserJet 4 Printer</td>
<td>President's Office</td>
</tr>
<tr>
<td>#3</td>
<td>Panasonic Laser Printer</td>
<td>Business Office</td>
</tr>
<tr>
<td>#4</td>
<td>Info/Trac Computer/Printer</td>
<td>Library</td>
</tr>
<tr>
<td>#5</td>
<td>Leading Edge Computer</td>
<td>Library</td>
</tr>
<tr>
<td>#6</td>
<td>Leading Edge Computer</td>
<td>Library</td>
</tr>
<tr>
<td>#7</td>
<td>Leading Edge Computer</td>
<td>Library</td>
</tr>
<tr>
<td>#8</td>
<td>Sharp VCR</td>
<td>Library</td>
</tr>
<tr>
<td>#9</td>
<td>Sony Trinitron Television</td>
<td>Health Science Division</td>
</tr>
</tbody>
</table>

**New Martinsville Campus**

| #10              | Donated Metal Desks     | Second Floor          |
| #11              | Sony Television         | First Floor           |
| #12              | Panasonic VCR           | First Floor           |

We believe the lack of inventory tags on the aforementioned equipment items would violate the guidance found in Section 4(B) of the West Virginia State Property Handbook promulgated by the West Virginia State Agency for Surplus Property which states in part,

"All reportable personal property owned by the State of West Virginia will be identified as such by the affixation of a property identification decal (tag) with an assigned Inventory Tag Number. The numbered tags are to be placed on all items of property/equipment in such manner that it may be easily seen and read...."

Lastly, we believe the completion of an annual physical inventory and the tagging of equipment would improve the accuracy of the inventory records, reduce the probability for equipment to
be converted to personal use and allow the College to detect stolen or obsolete equipment in a more timely manner.

We recommend the College comply with Chapter 5A, Article 3, Section 35 of the West Virginia Code. Also, we recommend the College tag all reportable equipment as required by the West Virginia State Property Handbook.

**College’s Response**

As stated in the audit, West Virginia Northern has not performed a physical audit, and the school is particularly embarrassed that you found some new equipment that was not tagged. Please know that since your auditor brought this to our attention, we have been diligent in tagging all new equipment. The inventory clerk explained that this was primarily due to an abundance of equipment arriving at the same time.

The college has also undertaken development of a new, bar coded inventory system, and will start a complete physical inventory in the spring of 1995. During this project, all equipment will be retagged with bar coded tags. This should, then, expedite the inventory process of future years.

**State Tax Withholdings**

Chapter 11, Article 21, Section 74(b) of the West Virginia Code, as amended, states in part:

"..., on and after June 1, 1971, every employer required to deduct and withhold tax under this article shall, for each of the first eleven months of the calendar year, on or before the twentieth day of the succeeding month and for the last calendar month of the year, on or before the last day of the succeeding month, file a withholding return as prescribed by the tax commissioner and pay over to the tax commissioner the taxes so required to be deducted and withheld,..."
We noted that the College filed their January 1991 state tax employer withholdings on March 5, 1991, which was 12 days later than required by the aforementioned statute. Due to the late submission of these withholdings, the College was subsequently assessed a total of $447.26 in tax penalties and $31.75 in accrued interest by the West Virginia Department of Tax and Revenue. We were not able to determine why the reporting form and payment was not timely filed.

Also, we noted in our review of events after June 30, 1992, that the College remitted their May 1993 state tax employer withholdings on July 7, 1993, which was 16 days later than required by statute. This late remittance resulted in the College again being assessed a tax penalty of $457.68 and accrued interest of $34.08. Again, we were not able to determine why the reporting form and payment was not timely filed.

We believe the untimely remittance of the College’s state tax employer withholdings has resulted in avoidable expenditures totalling $970.77. The remittance of these withholdings in accordance with the statute will result in the elimination of future tax penalties and accrued interest assessments being made by the West Virginia Department of Tax and Revenue.

We recommend the College comply with Chapter 11, Article 21, Section 74(b) of the West Virginia Code, as amended.

College’s Response

Realizing the problem of late payments of tax reporting, the College reassigned the Payroll specialist to another department where these activities can get day-to-day monitoring. We are happy
to tell you that the College is current with all tax filings and will stay current.

**Bookstore Payments**

Chapter 5A, Article 3, Section 54(d) of the West Virginia Code, states in part,

"The state agency initially receiving a legitimate uncontested invoice shall process such invoice for payment within ten days from its receipt:..."

Our examination of the payments for textbooks made by the College Bookstore revealed that the College does not process these types of invoices in a timely manner. We reviewed all payments made to the two largest suppliers of textbooks during fiscal year 1992. We noted the College took an average of 89 days in fiscal year 1992 to process invoices totalling $97,576.20 which were received from these suppliers. We were told the delays in processing invoices by the College Bookstore occurs because the College holds all payments for instructional books until the majority of students have purchased the needed textbooks during the College’s primary registration period. The College will then determine the number of books to be returned to the supplier and the invoiced amount is reduced by the dollar value of the textbooks being returned.

Chapter 5A, Article 3, Section 54(b)(1) of the West Virginia Code, states in part,

"... for purchases of services or commodities made on or after the first day of July, one thousand nine hundred ninety-one, a state check shall be issued in payment thereof within sixty days after a legitimate uncontested invoice is received by the state agency receiving the services or commodities. Any state check issued after such sixty days shall include interest at the current rate, as determined by the state tax commissioner under the provisions of section seventeen-a, article ten, chapter eleven of this code, which interest shall be
calculated from the sixty-first day after such invoice was received by the state agency until the date on which the state check is mailed to the vendor."

We believe that the untimely payment of these suppliers’ invoices could result in significant additional and avoidable expenses if the suppliers would exercise the option of seeking accrued interest on legitimate, uncontested invoices not paid within sixty days of receipt by the College.

We recommend the College comply with Chapter 5A, Article 3, Sections 54(b)(1) and 54(d) of the West Virginia Code.

College’s Response

The college, generally, has adopted the position that all invoices will be verified and processed to the WVFIMS project for payment within three work day. For the most part we have attained that goal.

The Bookstore, because of cash flow and the nature of returning books, has been unable to adopt this philosophy, but attempts to process payments within the sixty (60) day limit. We will continue work with the Bookstore Manager to bring, and keep, this situation in compliance.

Overtime Compensation

Chapter 21, Article 5C, Section 3(a) of the West Virginia Code, as amended, states in part,

"On and after the first day of July, one thousand nine hundred eighty, no employer shall employ any of his employees for a workweek longer than 40 hours, unless such employee receives compensation for his employment in excess of the hours above specified at a rate of not less than one and one-half times the regular rate at which he is employed...."
Further, the term "employee" is defined in Chapter 21, Article 5C, Section 1 of the West Virginia Code, as amended, which states in part,

"...(f) 'Employee' includes any individual employed by an employer but shall not include...(6) any individual employed in a bona fide professional, executive or administrative capacity;..."

We noted during our audit that upon acceptance of employment, all non-exempt employees are asked to execute a Non-Exempt Classified Staff Agreement which states:

"I understand that West Virginia Northern Community College does not provide monetary reimbursement for any overtime worked by non-exempt classified employees. Compensatory time is granted for overtime worked under the terms of the Board of Regent's Policy Bulletin No. 62 - Section 3. I understand that in accepting West Virginia Northern Community College employment, I will receive compensatory time for overtime worked in lieu of monetary reimbursement."

We believe that all non-exempt, classified employees should be paid for any time worked in excess of a 40-hour workweek in compliance with the West Virginia Minimum Wage and Maximum Hour Law. While the agency's policy is allowable under the United States Fair Labor Standards Act, we believe the West Virginia Minimum Wage and Maximum Hour Law as set forth in Chapter 21, Article 5C of the West Virginia Code requires such employees to be paid monetarily for overtime worked.

We recommend the College comply with Chapter 21, Article 5C, Section 3 of the West Virginia Code, as amended.

**College's Response**

*West Virginia Northern Community College follows the Board policy regarding "comp time" in lieu of payment of overtime.*
It is our understanding that the Board of Directors has forwarded this policy to the Attorney General for clarification.

Tuition and Fee Refunds

State College System Rule Number 22, Section 4.1 states in part,

"Students who officially withdraw from any institution in the State College System during a semester in the academic year shall receive a refund of regular fees..."

We noted eight students received a total of $589.00 in tuition and fee refunds from the College’s local bank Refund Account because the students had dropped one or more courses but had not officially withdrawn from the school. The following is a schedule detailing the number of hours dropped, the total hours remaining after the refund was made and the amount of the refund given to the respective students:

<table>
<thead>
<tr>
<th>Student</th>
<th>Hours Dropped</th>
<th>Hours Remaining</th>
<th>Amount Refunded</th>
</tr>
</thead>
<tbody>
<tr>
<td>#1</td>
<td>3</td>
<td>9</td>
<td>$105.30</td>
</tr>
<tr>
<td>#2</td>
<td>3</td>
<td>3</td>
<td>$81.90</td>
</tr>
<tr>
<td>#3</td>
<td>3</td>
<td>3</td>
<td>$105.30</td>
</tr>
<tr>
<td>#4</td>
<td>6</td>
<td>8</td>
<td>$109.20</td>
</tr>
<tr>
<td>#5</td>
<td>1</td>
<td>3</td>
<td>$32.80</td>
</tr>
<tr>
<td>#6</td>
<td>1</td>
<td>9</td>
<td>$42.00</td>
</tr>
<tr>
<td>#7</td>
<td>1</td>
<td>6</td>
<td>$36.90</td>
</tr>
<tr>
<td>#8</td>
<td>3</td>
<td>10</td>
<td>$75.60</td>
</tr>
</tbody>
</table>

Our discussions with College personnel indicate they believe State College System Rule Number 22 allows them to make tuition refunds to students who are dropping class hours but not completely withdrawing. We believe the language contained in State College System Rule Number 22 precludes the making of tuition refunds to students who are dropping class hours but not completely
withdrawing from the institution.

We recommend the College issue tuition and fee refunds in accordance with State College System Rule Number 22.

**College's Response**

Refunds are calculated and paid based on West Virginia Northern Community College's current policy, which allows for a refund (or partial) when a student drops any class. The college will review its policy to determine compliance.

**INTERNAL CONTROLS AND ACCOUNTING SYSTEM**

As a part of our examination, we reviewed and tested the system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability of financial records for concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.
There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management with respect either to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Our study and evaluation of the system of internal accounting control for the period July 1, 1982 to June 30, 1992, which was made for the purposes set forth in the first paragraph above, would not necessarily disclose all weaknesses in the system. However, such study and evaluation disclosed conditions that we believe to be weaknesses.

**Telephone Toll Slips**

During our audit, we were unable to determine the nature of long distance phone calls made by the College. We reviewed all monthly telephone billings for fiscal years 1991 and 1992 for errors and possible telephone abuse. During our review, we noted calls resulting in unusually large billings (individually or in
aggregate), calls which appeared to be unusual or inappropriate, and frequently appearing numbers.

Upon identifying these calls, we were unable to determine whether the calls were made while conducting official college business or if they were personal in nature because the College does not require employees to maintain a telephone log or complete telephone toll slips whenever a long distance phone call is placed.

We recommend the College strengthen internal controls over use of the telephone system.

*College’s Response*

The college discourages use of the telephone for personal use and has “programmed” many phones to block the ability to place long distance calls. We have been unable to devote enough manhours to a labor-intensive, limited return, monthly project such as tracking all long-distance calls. However, the Accounts Payable clerk does review each long distance record to determine if a) any particular call stands out due to the length and b) if any one particular number is being called. These calls are then checked to determine if they are business related. If we find an authorized call, we will ask the calling party to reimburse the college.

Please know that the college is going out on bid for a new college-wide telephone system. We intend to have “call accounting” built into this system, allowing us to quickly and easily determine who made what calls.

*Accounting Procedures Manuals*

While planning our audit, we noted the College does not maintain current accounting procedures manuals to document the
College's accounting system. As a result, we believe new employees have no formal written instructions to refer to as varying situations present themselves while conducting the duties required in the ordinary course of business. Also, the use of accounting manuals would assist the employees, new and old alike, in familiarizing themselves with the operations of the College, aid in the identification of key internal controls and help detect weaknesses in the system on a more timely basis.

We recommend the College develop accounting procedures manuals and update them as changes in the accounting system occur.

**College's Response**

The Business Office began the process, even before the beginning of this audit, to create a set of accounting procedures for use in the Business Office as well as other areas of the college. Currently all employees of the Business Office have developed "desk manuals" which clearly demonstrates how each area of their particular assignment is to be done. These manuals, which includes examples of work along with copies of forms, are then being combined to create a department manual.
The Joint Committee on Government and Finance:

We have audited the statement of appropriations/cash receipts, expenditures/disbursements and changes in fund balances of West Virginia Northern Community College for the years ended June 30, 1992 and June 30, 1991. The financial statement is the responsibility of the management of West Virginia Northern Community College. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note A, the financial statement was prepared on the cash and modified cash basis of accounting, which are comprehensive bases of accounting other than generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the appropriations and expenditures and revenue collected and expenses paid of West Virginia Northern Community College for the years ended June 30, 1992 and June 30, 1991, on the bases of accounting described in Note A.
Our audit was conducted for the purpose of forming an opinion on the basic financial statement taken as a whole. The supplemental information is presented for the purpose of additional analysis and is not a required part of the basic financial statement. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statement and, in our opinion, is fairly stated in all material respects in relation to the basic financial statement taken as a whole.

Respectfully submitted,

[Signature]

Thedford L. Shanklin, CPA, Director
Legislative Post Audit Division

February 11, 1994

Auditors: Michael E. Sizemore, CPA, Supervisor
Paul E. Deuley
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENT OF APPROPRIATIONS/CASH RECEIPTS, EXPENDITURES,
DISBURSEMENTS AND CHANGES IN FUND BALANCES

Year Ended June 30, 1992

<table>
<thead>
<tr>
<th>Appropriations/Cash Receipts:</th>
<th>General Revenue</th>
<th>Special Revenue</th>
<th>Federal Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations</td>
<td>$4,277,000.00</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Tuition &amp; Fees, Sales &amp;</td>
<td></td>
<td>2,712,691.50</td>
<td>1,606,885.00</td>
</tr>
<tr>
<td>Commissions</td>
<td>-0</td>
<td>-0</td>
<td>-0</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>-0</td>
<td>-0</td>
<td>47,692.29</td>
</tr>
<tr>
<td>Loan Repayments</td>
<td>-0</td>
<td>-0</td>
<td></td>
</tr>
<tr>
<td>Gifts, Grants, Contracts,</td>
<td>-0</td>
<td>579,654.75</td>
<td>-0</td>
</tr>
<tr>
<td>&amp; Board Allocations</td>
<td></td>
<td></td>
<td>-0</td>
</tr>
<tr>
<td>Interest</td>
<td>-0</td>
<td>125,346.32</td>
<td>3,731.23</td>
</tr>
<tr>
<td>Transfers from General</td>
<td>-0</td>
<td>37,695.39</td>
<td>-0</td>
</tr>
<tr>
<td>Revenue Fund - Net</td>
<td></td>
<td></td>
<td>-0</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-0</td>
<td>13,161.43</td>
<td>2,559.09</td>
</tr>
<tr>
<td>TOTAL</td>
<td>4,277,000.00</td>
<td>3,468,549.32</td>
<td>1,660,867.61</td>
</tr>
</tbody>
</table>

Expenditures/Disbursements:

| Personal Services              | 3,563,396.60    | 658,870.42     | 138,796.23    |
| Employee Benefits              | 670,781.64      | 310,293.27     | 15,989.22     |
| Current Expenses               | -0              | 1,282,870.07   | 62,785.23     |
| Repairs and Alterations        | -0              | 71,022.34      | 264.00        |
| Equipment                      | -0              | 203,312.74     | -0            |
| Buildings                      | -0              | 104,902.00     | -0            |
| Grants, Awards,                | -0              | 37,865.80      | 1,401,070.21  |
| Scholarships                   |                 |                | -0            |
| Refunds/Repayments             | -0              | 145,563.44     | 21,293.10     |
| Miscellaneous                  | -0              | 31,916.54      | 825.64        |
| TOTAL                          | 4,234,178.24    | 2,846,616.62   | 1,641,023.63  |

Cash Receipts Over (Under) Disbursements

| Disbursements                  | 42,821.76       | 621,932.77     | 19,843.98     |
| Expirations & Expenditures -   |                 | -0             | -0            |
| After June 30                  | (42,821.76)     |               | -0            |
| Beginning Balance              | -0              | 1,765,202.74   | 51,230.61     |
| Transfers to Other Student Aid | -0              | 9,793.22       | (9,793.22)    |
| Account (8633-59)              |                 |                | -0            |
| Ending Balance                 | $ -0            | $2,396,928.73  | $61,281.37    |

See Notes to Financial Statements
### Year Ended June 30, 1991

<table>
<thead>
<tr>
<th>Combined Totals</th>
<th>General Revenue</th>
<th>Special Revenue</th>
<th>Federal Funds</th>
<th>Combined Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,277,000.00</td>
<td>$4,124,000.00</td>
<td>$  -0-</td>
<td>$  -0-</td>
<td>$4,124,000.00</td>
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<tr>
<td>-0-</td>
<td>-0-</td>
<td>-0-</td>
<td>2,451,172.40</td>
<td>2,451,172.40</td>
</tr>
<tr>
<td>1,608,159.00</td>
<td>1,608,159.00</td>
<td>49,922.59</td>
<td>49,922.59</td>
<td></td>
</tr>
<tr>
<td>47,692.29</td>
<td>-0-</td>
<td>-0-</td>
<td>851,980.29</td>
<td>851,980.29</td>
</tr>
<tr>
<td>129,077.55</td>
<td>-0-</td>
<td>-0-</td>
<td>97,122.86</td>
<td></td>
</tr>
<tr>
<td>37,695.39</td>
<td>66,811.23</td>
<td>-0-</td>
<td>-0-</td>
<td>66,811.23</td>
</tr>
<tr>
<td>15,720.52</td>
<td>50,722.00</td>
<td>11,375.82</td>
<td>19,112.28</td>
<td>81,210.10</td>
</tr>
<tr>
<td><strong>9,406,417.00</strong></td>
<td><strong>4,174,722.00</strong></td>
<td><strong>3,474,613.82</strong></td>
<td><strong>1,681,042.65</strong></td>
<td><strong>9,330,378.47</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Combined Totals</th>
<th>General Revenue</th>
<th>Special Revenue</th>
<th>Federal Funds</th>
<th>Combined Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,361,063.25</td>
<td>3,601,812.46</td>
<td>604,703.77</td>
<td>281,101.30</td>
<td>4,487,617.53</td>
</tr>
<tr>
<td>997,064.13</td>
<td>548,875.18</td>
<td>322,262.07</td>
<td>38,506.90</td>
<td>909,644.15</td>
</tr>
<tr>
<td>1,345,655.30</td>
<td>-0-</td>
<td>1,194,981.83</td>
<td>169,063.91</td>
<td>1,364,045.74</td>
</tr>
<tr>
<td>61,286.34</td>
<td>-0-</td>
<td>36,245.29</td>
<td>688.00</td>
<td>36,933.29</td>
</tr>
<tr>
<td>203,312.74</td>
<td>-0-</td>
<td>226,603.80</td>
<td>13,809.60</td>
<td>240,413.40</td>
</tr>
<tr>
<td>104,902.00</td>
<td>-0-</td>
<td>474,800.38</td>
<td>-0-</td>
<td>474,800.38</td>
</tr>
<tr>
<td><strong>1,438,936.01</strong></td>
<td><strong>74,130.70</strong></td>
<td><strong>1,197,900.53</strong></td>
<td></td>
<td><strong>1,272,031.23</strong></td>
</tr>
<tr>
<td>166,856.54</td>
<td>-0-</td>
<td>119,964.81</td>
<td>4,423.59</td>
<td>124,388.40</td>
</tr>
<tr>
<td>32,742.18</td>
<td>-0-</td>
<td>43,189.55</td>
<td>367.54</td>
<td>43,557.09</td>
</tr>
<tr>
<td><strong>8,721,818.49</strong></td>
<td><strong>4,150,687.64</strong></td>
<td><strong>3,096,882.20</strong></td>
<td></td>
<td><strong>8,953,431.21</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Combined Totals</th>
<th>General Revenue</th>
<th>Special Revenue</th>
<th>Federal Funds</th>
<th>Combined Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>684,898.51</td>
<td>24,034.36</td>
<td>377,731.62</td>
<td>(24,818.72)</td>
<td>376,947.26</td>
</tr>
<tr>
<td>(42,821.76)</td>
<td>(24,034.36)</td>
<td>-0-</td>
<td>-0-</td>
<td>(24,034.36)</td>
</tr>
<tr>
<td>1,816,433.35</td>
<td>-0-</td>
<td>1,385,926.12</td>
<td>77,594.33</td>
<td>1,463,520.45</td>
</tr>
</tbody>
</table>

-0- -0- 1,545.00 (1,545.00) -0-  

<table>
<thead>
<tr>
<th>Combined Totals</th>
<th>General Revenue</th>
<th>Special Revenue</th>
<th>Federal Funds</th>
<th>Combined Totals</th>
</tr>
</thead>
</table>

- 32 -
Accounting Method: The modified cash basis of accounting is followed for the General Revenue Fund. The major modification from the cash basis is that a 30-day carry-over period is provided at the end of each fiscal year for the payment of obligations incurred in that year. All balances of the General Revenue Fund appropriations for each fiscal year expire on the last day of such fiscal year and revert to the unappropriated surplus of the fund from which the appropriations were made, except that expenditures encumbered prior to the end of the fiscal year may be paid up to 30 days after the fiscal year end; however, appropriations for buildings and land remain in effect until three years after the passage of the act by which such appropriations were made. The cash basis of accounting is followed by all other funds. Therefore, certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Accordingly, the financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

Expenditures paid after June 30 in the carry-over period and expirations were as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Classifications</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unclassified</td>
<td>$-0-</td>
<td>$-0-</td>
<td>$42,821.76</td>
</tr>
<tr>
<td>Unclassified-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total-Surplus</td>
<td>$-0-</td>
<td>$-0-</td>
<td>$-0-</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$-0-</td>
<td>$-0-</td>
<td>$42,821.76</td>
</tr>
</tbody>
</table>

Combined Totals: The combined totals contained the totals of similar accounts of the various funds. Since the appropriations and cash receipts of certain funds are restricted by various laws, rules and regulations, the totaling of accounts is for memorandum only and does not indicate that the combined totals are available in any manner other than that provided by such laws, rules and regulations.

Note B - Pension Plan

All eligible employees are either members of the West Virginia State Teacher's Retirement System, West Virginia Teachers' Defined Contribution Retirement System or Teacher's Insurance Annuity.
Association. Certain eligible employees belonging to the West Virginia State Teachers' Retirement System may also belong to the Teachers' Insurance Annuity Association.

For the Teachers' Retirement System, employees' contributions are 6% of their compensation and employees are vested under certain circumstances. The aggregate of the College's contributions shall be the following percentages of the earned compensation of the members: Prior to July 1, 1994 - 6%; fiscal year 1995 - 7.5%; fiscal year 1996 - 9%; fiscal year 1997 - 10.5%; fiscal year 1998 - 12%; fiscal year 1999 - 13.5%; and, fiscal year 2000 and thereafter 15%.

For the West Virginia Teachers' Defined Contribution Retirement System, employees' contributions are 4.5% of their compensation and employees are vested under certain circumstances. The College's contributions shall be the following percentages of the gross compensation of the members: Prior to July 1, 1995 - 7.5%; fiscal year 1996 - 9%; fiscal year 1997 - 10.5%; fiscal year 1998 - 12%; fiscal year 1999 - 13.5%; and, fiscal year 2000 and thereafter 15%.

For the Teacher's Insurance Annuity Association, employee's contributions are either 6% or 7.5% on a portion or all of their compensation and employees are vested under certain circumstances. Contributions by the College are 6% or 7.5% of the compensation on which the employee made contributions to the Teachers' Insurance Annuity Association.

Contributions to the pension and retirement plans were as follows:

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Revenue</td>
<td>$14,810.02</td>
<td>$10,250.00</td>
</tr>
<tr>
<td>Special Revenue</td>
<td>$191,632.26</td>
<td>$194,607.76</td>
</tr>
<tr>
<td>Federal Funds</td>
<td>$2,963.02</td>
<td>$11,732.63</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$209,305.37</strong></td>
<td><strong>$216,590.39</strong></td>
</tr>
</tbody>
</table>

Note C - Intra-Account Transactions

The following intra-account transactions have been eliminated:

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Revenue</td>
<td>$4,427,629.11</td>
<td>$4,488,250.07</td>
</tr>
<tr>
<td>Federal Programs</td>
<td>$1,623,847.23</td>
<td>$1,634,528.12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,051,476.34</strong></td>
<td><strong>$6,122,778.19</strong></td>
</tr>
</tbody>
</table>
Note D - Transfers to Board of Directors of The State College System

The following amounts were transferred to accounts controlled by the Board of Directors of the State College System:

<table>
<thead>
<tr>
<th>Account Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Improvement Fees - Account (8700-07)</td>
<td>$126,736.71</td>
<td>$89,847.73</td>
</tr>
<tr>
<td>Higher Education Resource Fees - Account (8700-11)</td>
<td>43,146.01</td>
<td>124,252.83</td>
</tr>
<tr>
<td>Registration Fees Cash Control - Account (8835-99)</td>
<td>190,129.96</td>
<td>189,820.91</td>
</tr>
<tr>
<td>Total</td>
<td>$360,012.68</td>
<td>$403,921.47</td>
</tr>
</tbody>
</table>
SUPPLEMENTAL INFORMATION
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF APPROPRIATIONS AND EXPENDITURES

GENERAL REVENUE

<table>
<thead>
<tr>
<th></th>
<th>Year Ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1992</td>
</tr>
<tr>
<td></td>
<td>1991</td>
</tr>
<tr>
<td>Unclassified - Account 3070-42</td>
<td></td>
</tr>
<tr>
<td>Appropriations</td>
<td>$4,277,000.00</td>
</tr>
<tr>
<td>Refunds</td>
<td>-0-</td>
</tr>
<tr>
<td></td>
<td>$4,277,000.00</td>
</tr>
<tr>
<td></td>
<td>4,144,722.00</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>3,563,267.42</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>670,910.82</td>
</tr>
<tr>
<td></td>
<td>4,234,178.24</td>
</tr>
<tr>
<td></td>
<td>42,821.76</td>
</tr>
<tr>
<td>Transmittals Paid After June 30</td>
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<tr>
<td>Balance</td>
<td>$42,821.76</td>
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<tr>
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<td>$24,034.36</td>
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<tr>
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<tr>
<td>Appropriations</td>
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<tr>
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<td>-0-</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>-0-</td>
</tr>
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</tr>
<tr>
<td>Balance</td>
<td>-0-</td>
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<tr>
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Unclassified - Account 3070-42

<table>
<thead>
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<tr>
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<td>4,277,000.00</td>
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Expenditures:

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<tbody>
<tr>
<td></td>
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<tr>
<td>Personal Services</td>
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<tr>
<td>Employee Benefits</td>
<td>670,910.82</td>
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<tr>
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<td>4,234,178.24</td>
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Transmittals Paid After June 30

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td>Balance</td>
<td>$42,821.76</td>
</tr>
<tr>
<td></td>
<td>$24,034.36</td>
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Unclassified - Total - Surplus - Account 3071-42

<table>
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<tr>
<th></th>
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<tbody>
<tr>
<td></td>
<td>1991</td>
</tr>
<tr>
<td>Appropriations</td>
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Expenditures:

<table>
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<tr>
<th></th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1991</td>
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<tr>
<td>Personal Services</td>
<td>-0-</td>
</tr>
<tr>
<td>Employee Benefits</td>
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<tr>
<td></td>
<td>-0-</td>
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<td>Batch</td>
<td>-0-</td>
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Transmittals Paid After June 30

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1991</td>
</tr>
<tr>
<td>Balance</td>
<td>-0-</td>
</tr>
<tr>
<td></td>
<td>$-0-</td>
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WEST VIRGINIA NORTHERN COMMUNITY COLLEGE
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE
SPECIAL REVENUE

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
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</thead>
<tbody>
<tr>
<td><strong>Tuition Fees - Account 8633-06</strong></td>
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<tr>
<td>Cash Receipts:</td>
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<tr>
<td>Tuition and Fees</td>
<td>$760,806.15</td>
<td>$718,739.70</td>
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<td>Interest</td>
<td>54,498.17</td>
<td>36,044.57</td>
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<td>Refunds</td>
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<td>Transfers - State Funds</td>
<td>12,500.00</td>
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<td></td>
<td><strong>827,804.32</strong></td>
<td><strong>754,830.27</strong></td>
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<td>Cash Disbursements:</td>
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<tr>
<td>Personal Services</td>
<td>53,082.99</td>
<td>63,147.55</td>
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<td>Employee Benefits</td>
<td>229,254.80</td>
<td>244,772.53</td>
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<tr>
<td>Current Expenses</td>
<td>182,686.94</td>
<td>76,490.16</td>
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<tr>
<td>Repairs and Alterations</td>
<td>160.25</td>
<td>23.94</td>
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<tr>
<td>Equipment</td>
<td>818.78</td>
<td>17,862.54</td>
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<tr>
<td>Remittance of Taxes</td>
<td>-0-</td>
<td>947.94</td>
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<td>Miscellaneous</td>
<td>12,500.00</td>
<td>-0-</td>
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<tr>
<td></td>
<td><strong>478,503.76</strong></td>
<td><strong>403,244.66</strong></td>
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<td>Cash Receipts Over Disbursements</td>
<td>349,300.56</td>
<td>351,585.61</td>
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<tr>
<td>Beginning Balance</td>
<td><strong>544,477.92</strong></td>
<td><strong>192,892.31</strong></td>
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<tr>
<td>Ending Balance</td>
<td><strong>893,778.48</strong></td>
<td><strong>544,477.92</strong></td>
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</tbody>
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- 38 -
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th>Year Ended June 30</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
</table>

**Faculty Improvement Fees - Account 8633-07**

<table>
<thead>
<tr>
<th>Cash Receipts:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Allocations - Higher Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central Office</td>
<td>$13,000.00</td>
<td>$70,000.00</td>
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<tr>
<td>Interest</td>
<td>2,905.85</td>
<td>2,787.76</td>
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<tr>
<td>Tuition and Fees</td>
<td>133,746.35</td>
<td>-0-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>149,652.20</td>
<td>72,787.76</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash Disbursements:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>147,673.97</td>
<td>65,000.00</td>
</tr>
<tr>
<td><strong>Cash Receipts Over Disbursements</strong></td>
<td>1,978.23</td>
<td>7,787.76</td>
</tr>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>8,379.06</td>
<td>591.30</td>
</tr>
<tr>
<td><strong>Ending Balance</strong></td>
<td>$10,357.29</td>
<td>$8,379.06</td>
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</tbody>
</table>

**Capital Building and Land Improvements Fee - Account 8633-08**

<table>
<thead>
<tr>
<th>Cash Receipts:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees Collected</td>
<td>$36,000.00</td>
<td>$73,574.00</td>
</tr>
<tr>
<td>Refund of Insurance Claims</td>
<td>3,791.37</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td>39,791.37</td>
<td>73,574.00</td>
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</table>

<table>
<thead>
<tr>
<th>Cash Disbursements:</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenses</td>
<td>56,954.75</td>
<td>-0-</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>44,663.42</td>
<td>11,055.89</td>
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<tr>
<td>Equipment</td>
<td>394.28</td>
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<tr>
<td>Building</td>
<td>104,902.00</td>
<td>49,160.25</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>206,914.45</td>
<td>60,216.14</td>
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</tbody>
</table>

| Cash Receipts (Under) Over Disbursements | (167,123.08) | 13,357.85 |
| Beginning Balance | 334,501.93 | 321,144.07 |
| Ending Balance | $167,378.85 | $334,501.93 |
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
</table>

_Institutional Activity Fee - Account 8633-09_

Cash Receipts:

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees and Rentals</td>
<td>$ 98,068.59</td>
<td>$ 99,829.20</td>
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<tr>
<td>Interest</td>
<td>2,110.95</td>
<td>2,799.14</td>
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Cash Disbursements:

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>33,778.08</td>
<td>33,463.98</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>9,753.54</td>
<td>9,786.32</td>
</tr>
<tr>
<td>Current Expenses</td>
<td>47,015.97</td>
<td>59,258.37</td>
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<tr>
<td>Repairs and Alterations</td>
<td>10,070.00</td>
<td>910.82</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,066.15</td>
<td>713.57</td>
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</tbody>
</table>

Cash Receipts (Under) Disbursements  (1,505.20)  (1,504.72)

Beginning Balance  27,036.66  28,541.38

Ending Balance  $ 25,531.46  $ 27,036.66
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Higher Education Resource Fee -</strong></td>
<td></td>
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<tr>
<td><strong>Account 8633-11</strong></td>
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<tr>
<td><strong>Cash Receipts:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition and Fees</td>
<td>$712,822.99</td>
<td>$505,835.12</td>
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<tr>
<td>Transfers - Higher Education</td>
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<td></td>
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<tr>
<td>Central Office</td>
<td>25,000.00</td>
<td>97,500.00</td>
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<tr>
<td>Interest</td>
<td>28,114.23</td>
<td>20,319.13</td>
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<td>Miscellaneous</td>
<td>914.25</td>
<td>926.66</td>
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<td><strong>Total</strong></td>
<td>766,851.47</td>
<td>624,580.91</td>
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<td><strong>Cash Disbursements:</strong></td>
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<tr>
<td>Current Expenses</td>
<td>333,854.94</td>
<td>409,051.98</td>
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<td>Repairs and Alterations</td>
<td>15,066.64</td>
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<tr>
<td>Equipment</td>
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<td><strong>Total</strong></td>
<td>447,777.88</td>
<td>587,950.57</td>
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<tr>
<td><strong>Cash Receipts Over Disbursements</strong></td>
<td>319,073.59</td>
<td>36,630.34</td>
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<tr>
<td><strong>Beginning Balance</strong></td>
<td>229,963.22</td>
<td>193,332.88</td>
</tr>
<tr>
<td><strong>Ending Balance</strong></td>
<td>$559,036.81</td>
<td>$229,963.22</td>
</tr>
</tbody>
</table>

| **Other Student Fees - Account 8633-12** |          |          |
| **Cash Receipts:** |          |          |
| Fees Collected     | $86,602.35 | $79,036.39 |
| Interest           | 5,646.26   | 3,764.07  |
| **Total**          | 92,249.61  | 82,800.46 |
| **Cash Disbursements:** |          |          |
| Current Expenses   | 43,762.91  | 57,906.29 |
| Repairs and Alterations | -0-       | 924.00   |
| Equipment          | 14,758.43  | 7,057.88  |
| **Total**          | 58,521.34  | 65,888.17 |
| **Cash Receipts Over Disbursements** | 33,728.27 | 16,912.29 |
| **Beginning Balance** | 63,506.35 | 46,594.06 |
| **Ending Balance**  | $97,234.62 | $63,506.35 |
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th>Year Ended June 30.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
</tr>
<tr>
<td>1991</td>
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</tbody>
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**State Grants and Contracts - Account 8633-21**

Cash Receipts:

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<tbody>
<tr>
<td>Central Office</td>
<td>$298,847.27</td>
<td>$165,622.40</td>
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<tr>
<td>Transfer - NPPIC (JTPA Program)</td>
<td>114,125.62</td>
<td>160,384.49</td>
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<tr>
<td>Transfer - Corrections</td>
<td>14,487.83</td>
<td>71,629.70</td>
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<tr>
<td>Transfer - Community &amp; Industrial Development</td>
<td>27,504.03</td>
<td>22,430.70</td>
</tr>
<tr>
<td>Interest</td>
<td>10,434.82</td>
<td>12,025.02</td>
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<td>Miscellaneous</td>
<td>146.00</td>
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<tr>
<td><strong>Total</strong></td>
<td>465,545.57</td>
<td>432,092.31</td>
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</table>

Cash Disbursements:

| Personal Services          | 229,772.56 | 182,149.87 |
| Employee Benefits          | 37,411.49  | 29,230.96  |
| Current Expenses           | 94,885.41  | 95,244.89  |
| Repairs and Alterations    | 494.26     | 1,642.81   |
| Equipment                  | 81,511.14  | 12,993.84  |
| Grants, Awards, Scholarships and Loans | 9,185.60 | 49,935.70 |
| Buildings                  | -0-        | 37,000.00  |
| Miscellaneous              | 28,215.19  | 39,047.09  |
| **Total**                  | 481,475.85 | 447,445.16 |

Cash Receipts (Under) Disbursements: 15,930.28 15,352.85

Beginning Balance: 172,888.67 188,241.52

Ending Balance: 156,958.39 172,888.67
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATMENTS OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Private Gifts, Grants and Contracts - Account 8633-25</strong></td>
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<td><strong>Cash Receipts:</strong></td>
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<tr>
<td>Fees Collected</td>
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<td>$145,264.60</td>
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<td>Internal Transfer - State Funds</td>
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<tr>
<td></td>
<td>63,884.82</td>
<td>146,144.43</td>
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<tr>
<td><strong>Cash Disbursements:</strong></td>
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<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>62,055.60</td>
<td>112,689.16</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>5,186.31</td>
<td>9,035.48</td>
</tr>
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<td>Current Expenses</td>
<td>1,415.80</td>
<td>8,068.42</td>
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<tr>
<td>Equipment</td>
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<td>5,485.34</td>
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<tr>
<td>Other Miscellaneous Expenses</td>
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<td></td>
<td>81,157.71</td>
<td>135,278.40</td>
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<tr>
<td><strong>Cash Receipts (Under) Over Disbursements</strong></td>
<td>(17,272.89)</td>
<td>10,866.03</td>
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<tr>
<td><strong>Beginning Balance</strong></td>
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<td><strong>Ending Balance</strong></td>
<td>$12,535.08</td>
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**Sales and Services of Educational Activities - Account 8633-28**

<table>
<thead>
<tr>
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<td>Fees Collected</td>
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<td>$122.00</td>
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<td>Interest</td>
<td>200.35</td>
<td>209.41</td>
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<td>313.35</td>
<td>331.41</td>
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<tr>
<td><strong>Cash Disbursements:</strong></td>
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<tr>
<td>Current Expenses</td>
<td>653.87</td>
<td>123.00</td>
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<tr>
<td><strong>Cash Receipts (Under) Over Disbursements</strong></td>
<td>(340.52)</td>
<td>208.41</td>
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<tr>
<td><strong>Beginning Balance</strong></td>
<td>3,068.16</td>
<td>2,859.75</td>
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<tr>
<td><strong>Ending Balance</strong></td>
<td>$2,727.64</td>
<td>$3,068.16</td>
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## WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

### STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

### CHANGES IN CASH BALANCE

#### SPECIAL REVENUE

*Year Ended June 30, 1992 and 1991*

### Bookstore - Account 8633-37

#### Cash Receipts:

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
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<tbody>
<tr>
<td>Bookstore Sales</td>
<td>$602,360.74</td>
<td>$519,752.79</td>
</tr>
<tr>
<td>Interest</td>
<td>10,965.04</td>
<td>7,844.66</td>
</tr>
<tr>
<td>Other Miscellaneous Receipts</td>
<td>-0-</td>
<td>11,529.35</td>
</tr>
<tr>
<td><strong>Total Cash Receipts</strong></td>
<td><strong>613,325.78</strong></td>
<td><strong>539,126.80</strong></td>
</tr>
</tbody>
</table>

#### Cash Disbursements:

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>90,364.05</td>
<td>93,249.79</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>25,340.29</td>
<td>24,342.80</td>
</tr>
<tr>
<td>Current Expenses</td>
<td>468,984.33</td>
<td>421,589.10</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>66.50</td>
<td>853.81</td>
</tr>
<tr>
<td>Equipment</td>
<td>392.00</td>
<td>6,616.00</td>
</tr>
<tr>
<td>Other Miscellaneous Expenses</td>
<td>2,724.34</td>
<td>3,098.00</td>
</tr>
<tr>
<td><strong>Total Cash Disbursements</strong></td>
<td><strong>587,871.51</strong></td>
<td><strong>549,749.50</strong></td>
</tr>
</tbody>
</table>

#### Cash Receipts Over (Under) Disbursements

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Receipts Over (Under) Disbursements</td>
<td>25,454.27</td>
<td>(10,622.70)</td>
</tr>
</tbody>
</table>

#### Beginning Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance</td>
<td>$29,635.41</td>
<td>$40,258.11</td>
</tr>
</tbody>
</table>

#### Ending Balance

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ending Balance</td>
<td>$55,089.68</td>
<td>$29,635.41</td>
</tr>
</tbody>
</table>
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

Year Ended June 30,
1992 1991

Public Service Income - Account 8633-42

Cash Receipts:

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Miscellaneous/Rental Fees</td>
<td>$55,337.98</td>
<td>$88,756.33</td>
</tr>
<tr>
<td>Interest</td>
<td>3,262.71</td>
<td>2,771.33</td>
</tr>
<tr>
<td></td>
<td>58,600.69</td>
<td>91,527.66</td>
</tr>
</tbody>
</table>

Cash Disbursements:

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>42,143.17</td>
<td>50,003.42</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>3,346.84</td>
<td>4,612.19</td>
</tr>
<tr>
<td>Current Expenses</td>
<td>16,396.67</td>
<td>24,467.52</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>4.00</td>
<td>1,965.07</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,376.85</td>
<td>877.00</td>
</tr>
<tr>
<td></td>
<td>63,309.53</td>
<td>81,925.20</td>
</tr>
</tbody>
</table>

Cash Receipts (Under) Over Disbursements

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4,688.84</td>
<td>9,602.46</td>
</tr>
</tbody>
</table>

Beginning Balance

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>45,354.45</td>
<td>35,751.99</td>
</tr>
</tbody>
</table>

Ending Balance

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>50,665.61</td>
<td>45,354.45</td>
</tr>
</tbody>
</table>

Special Services Income - Account 8633-43

Cash Receipts:

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commissions, Fees, and Rentals</td>
<td>$52,840.74</td>
<td>$64,575.08</td>
</tr>
<tr>
<td>Interest</td>
<td>4,688.39</td>
<td>2,900.58</td>
</tr>
<tr>
<td></td>
<td>57,529.13</td>
<td>67,475.66</td>
</tr>
</tbody>
</table>

Cash Disbursements:

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current Expenses</td>
<td>25,329.43</td>
<td>34,994.51</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>455.27</td>
<td>13.20</td>
</tr>
<tr>
<td>Equipment</td>
<td>2,391.14</td>
<td>2,475.25</td>
</tr>
<tr>
<td></td>
<td>28,175.84</td>
<td>37,482.96</td>
</tr>
</tbody>
</table>

Cash Receipts Over (Under) Disbursements

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>29,353.29</td>
<td>29,992.70</td>
</tr>
</tbody>
</table>

Beginning Balance

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>57,407.08</td>
<td>27,414.38</td>
</tr>
</tbody>
</table>

Ending Balance

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>86,760.37</td>
<td>57,407.08</td>
</tr>
</tbody>
</table>
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

| Parking Income - Account 8633-44 | Year Ended June 30, |
|                                 | 1992   | 1991   |
|                                 |        |        |
| **Cash Receipts:**              |        |        |
| Fees Collected                  | $ 405.00 | $ 622.00 |
| Interest                        | 183.61  | 165.94  |
| **Total Cash Receipts**         | 588.61  | 787.94  |
| **Cash Disbursements:**         |        |        |
| Current Expenses                | 520.00  | 563.55  |
| Cash Receipts Over Disbursements| 68.61   | 224.39  |
| **Beginning Balance**           | 2,070.61 | 1,846.22 |
| **Ending Balance**              | $2,139.22 | $2,070.61 |
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
</tr>
<tr>
<td>-----------</td>
</tr>
</tbody>
</table>

**State Scholarship Program Clearing - Account 8633-59**

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer - Higher Education</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Central Office</td>
<td>$27,690.00</td>
<td>$25,185.00</td>
</tr>
<tr>
<td>Interest</td>
<td>$0</td>
<td>2.59</td>
</tr>
<tr>
<td></td>
<td>$27,690.00</td>
<td>$25,187.59</td>
</tr>
<tr>
<td>Cash Disbursements:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants to Students - WVHEG</td>
<td>28,680.00</td>
<td>24,195.00</td>
</tr>
<tr>
<td>Cash Receipts (Under) Over Disbursements</td>
<td>(992.59)</td>
<td>(992.59)</td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>2,880.73</td>
<td>1,888.14</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>1,890.73</td>
<td>2,880.73</td>
</tr>
</tbody>
</table>

**Other Student Aid - Account 8633-59**

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reimbursement/Transfers - Federal Programs</td>
<td>$5,461.10</td>
<td>$10,403.16</td>
</tr>
<tr>
<td>Transfers from Federal Programs</td>
<td>9,793.22</td>
<td>1,545.00</td>
</tr>
<tr>
<td>Interest</td>
<td>591.56</td>
<td>760.05</td>
</tr>
<tr>
<td></td>
<td>15,845.88</td>
<td>12,708.21</td>
</tr>
<tr>
<td>Cash Disbursements:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Expenses</td>
<td>10,408.05</td>
<td>6,687.40</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>-0-</td>
<td>75.00</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,747.67</td>
<td>509.00</td>
</tr>
<tr>
<td>Transfers to 3070-42 for Payroll (901)</td>
<td>-0-</td>
<td>5,000.00</td>
</tr>
<tr>
<td></td>
<td>12,355.72</td>
<td>12,271.40</td>
</tr>
<tr>
<td>Cash Receipts Over Disbursements</td>
<td>3,690.16</td>
<td>436.81</td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>8,897.96</td>
<td>8,461.15</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$12,588.12</td>
<td>$8,897.96</td>
</tr>
</tbody>
</table>
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF CASE RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE

<table>
<thead>
<tr>
<th>Year Ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td>1992</td>
</tr>
</tbody>
</table>

**Building Renewal and Capital Equipment Acquisition - Account 8633-65**

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer - Higher Education</td>
<td>$59,000.00</td>
<td>$239,228.00</td>
</tr>
<tr>
<td>Central Office</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash Disbursements:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Expenses</td>
<td>0-</td>
<td>536.64</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>0-</td>
<td>10,296.64</td>
</tr>
<tr>
<td>Equipment</td>
<td>0-</td>
<td>1,398.90</td>
</tr>
<tr>
<td>Buildings</td>
<td>0-</td>
<td>388,640.13</td>
</tr>
<tr>
<td></td>
<td>0-</td>
<td>400,872.31</td>
</tr>
<tr>
<td>Cash Receipts Over (Under) Disbursements</td>
<td>59,000.00</td>
<td>(161,644.31)</td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>38,343.41</td>
<td>199,987.72</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$97,343.41</td>
<td>$38,343.41</td>
</tr>
</tbody>
</table>

**Benefits Clearing - Account 8633-76**

<table>
<thead>
<tr>
<th>Description</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Withholding Deposits/Transfers</td>
<td>$21,421.59</td>
<td>$18,332.07</td>
</tr>
<tr>
<td>Cash Disbursements:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>18,580.88</td>
<td>18,813.86</td>
</tr>
<tr>
<td>Cash Receipts Over (Under) Disbursements</td>
<td>2,840.71</td>
<td>(481.79)</td>
</tr>
<tr>
<td>Beginning Balance</td>
<td>1,019.95</td>
<td>1,501.74</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$3,860.66</td>
<td>$1,019.95</td>
</tr>
</tbody>
</table>
## PAYROLL CLEARING - ACCOUNT 8633-77

<table>
<thead>
<tr>
<th>Cash Receipts:</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer - State General Revenue Funds</td>
<td>$3,563,396.60</td>
<td>$3,625,846.82</td>
</tr>
<tr>
<td>Transfer - Other Special Revenue Accounts</td>
<td>658,870.42</td>
<td>603,325.78</td>
</tr>
<tr>
<td>Transfer - Federal Funds</td>
<td>138,796.23</td>
<td>258,747.90</td>
</tr>
<tr>
<td>Total Cash Receipts</td>
<td>4,361,163.25</td>
<td>4,487,920.50</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash Disbursements:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>4,323,367.86</td>
<td>4,420,013.47</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>0</td>
<td>1,095.80</td>
</tr>
<tr>
<td>Total Cash Disbursements</td>
<td>4,323,367.86</td>
<td>4,421,109.27</td>
</tr>
</tbody>
</table>

| Cash Receipts Over Disbursements   | 37,695.39 | 66,811.23 |
| Beginning Balance                  | 140,798.78 | 73,987.55 |
| Ending Balance                     | $178,494.17 | $140,798.78 |

## REVENUE CLEARING - ACCOUNT 8633-78

<table>
<thead>
<tr>
<th>Cash Receipts:</th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition and Fees</td>
<td>$60,051.80</td>
<td>$49,215.10</td>
</tr>
<tr>
<td>Interest</td>
<td>626.57</td>
<td>319.63</td>
</tr>
<tr>
<td>Total Cash Receipts</td>
<td>60,680.37</td>
<td>49,534.73</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash Disbursements:</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers Out - Tuition and Fees</td>
<td>60,827.80</td>
<td>48,489.10</td>
</tr>
<tr>
<td>Transfers Out - Interest Income</td>
<td>615.28</td>
<td>321.85</td>
</tr>
<tr>
<td>Total Cash Disbursements</td>
<td>61,443.08</td>
<td>48,810.95</td>
</tr>
</tbody>
</table>

| Cash Receipts (Under) Over Disbursements | (762.71) | 723.78 |
| Beginning Balance                   | 779.88   | 56.10  |
| Ending Balance                      | $177.17  | $779.88 |
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

SPECIAL REVENUE/LOCAL ACCOUNT

<table>
<thead>
<tr>
<th></th>
<th>Year Ended June 30,</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1992</td>
</tr>
<tr>
<td></td>
<td>1991</td>
</tr>
</tbody>
</table>

**Refund Account**

<table>
<thead>
<tr>
<th>Cash Receipts:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Collections</td>
<td>$123,791.49</td>
</tr>
<tr>
<td>Interest</td>
<td>134.68</td>
</tr>
<tr>
<td>Other Miscellaneous Receipts</td>
<td>8.00</td>
</tr>
<tr>
<td></td>
<td>123,934.17</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash Disbursements:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Refunds</td>
<td>145,563.44</td>
</tr>
<tr>
<td>Other Miscellaneous Disbursements</td>
<td>214.30</td>
</tr>
<tr>
<td></td>
<td>145,777.74</td>
</tr>
</tbody>
</table>

|                          | (21,843.67)          |
| Cash Receipts Over/(Under) Disbursements | 22,750.73 |

| Beginning Balance       | 24,384.54            |
|                        | 1,633.81             |

| Ending Balance          | $2,540.97            |
|                        | $24,384.54           |
## Federal Programs

<table>
<thead>
<tr>
<th></th>
<th>Year Ended June 30, 1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Grants and Contracts - Account - 8633-20</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cash Receipts:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Fund Drawdowns</td>
<td>$193,121.00</td>
<td>$413,087.00</td>
</tr>
<tr>
<td>Interest</td>
<td>2,032.11</td>
<td>2,133.78</td>
</tr>
<tr>
<td>Refunds/Reimbursements</td>
<td>-0-</td>
<td>15,485.34</td>
</tr>
<tr>
<td>Other Miscellaneous Receipts</td>
<td>1,002.00</td>
<td>2,247.00</td>
</tr>
<tr>
<td></td>
<td>196,155.11</td>
<td>432,953.12</td>
</tr>
<tr>
<td><strong>Cash Disbursements:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Services</td>
<td>97,206.36</td>
<td>230,083.37</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>15,989.22</td>
<td>38,506.90</td>
</tr>
<tr>
<td>Current Expenses</td>
<td>62,785.23</td>
<td>169,063.91</td>
</tr>
<tr>
<td>Repairs and Alterations</td>
<td>264.00</td>
<td>688.00</td>
</tr>
<tr>
<td>Equipment</td>
<td>-0-</td>
<td>13,809.60</td>
</tr>
<tr>
<td></td>
<td>176,244.81</td>
<td>452,151.78</td>
</tr>
<tr>
<td><strong>Cash Receipts Over (Under) Disbursements</strong></td>
<td>19,910.30</td>
<td>(19,198.66)</td>
</tr>
<tr>
<td><strong>Beginning Balance</strong></td>
<td>16,059.89</td>
<td>35,258.55</td>
</tr>
<tr>
<td><strong>Ending Balance</strong></td>
<td>$35,970.19</td>
<td>$16,059.89</td>
</tr>
</tbody>
</table>

- 51 -
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENTS OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

FEDERAL PROGRAMS

<table>
<thead>
<tr>
<th></th>
<th>1992</th>
<th>1991</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>College Work Study - Account 8633-51</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash Receipts:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Funds</td>
<td>$41,624.00</td>
<td>$51,069.77</td>
</tr>
<tr>
<td>Interest</td>
<td>44.63</td>
<td>26.63</td>
</tr>
<tr>
<td></td>
<td>41,668.63</td>
<td>51,096.40</td>
</tr>
<tr>
<td>Cash Disbursements:</td>
<td></td>
<td></td>
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<tr>
<td>Personal Services</td>
<td>41,589.87</td>
<td>51,017.93</td>
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<tr>
<td>Cash Receipts Over Disbursements</td>
<td>78.76</td>
<td>78.47</td>
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<tr>
<td>Beginning Balance</td>
<td>300.77</td>
<td>222.30</td>
</tr>
<tr>
<td>Ending Balance</td>
<td>$379.53</td>
<td>$300.77</td>
</tr>
</tbody>
</table>

**Supplemental Educational Opportunity Grant - Account 8633-52**

| Cash Receipts:     | 1992       | 1991       |
| Federal Funds      | $23,625.00 | $15,719.00 |
| Redeposit          | 125.00     | 125.00     |
| Reimbursements of Transferred Funds | -0- | 50.00 |
| Interest           | 67.12      | 11.23      |
|                     | 23,817.12  | 15,905.23  |
| Cash Disbursements:|            |            |
| Transfer to Pell - Local Account | -0- | 50.00 |
| Awards to Students | 23,750.00 | 15,844.00 |
|                     | 23,750.00  | 15,894.00  |
| Cash Receipts Over (Under) Disbursements | 67.12 | 11.23 |
| Beginning Balance  | 11.23      | -0-        |
| Ending Balance     | $78.35     | $11.23     |
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND

CHANGES IN CASH BALANCE

FEDERAL PROGRAM/LOCAL ACCOUNT

Year Ended June 30,
1992  1991

Federal Funds Control Account

Cash Receipts:
  Federal Fund Drawdowns                $1,606,885.00   $1,608,159.00
  Transfer From Pell - PY Closeout       0.00            569.00
  Transfer from Perkins                  0.00            806.00
  Other Miscellaneous Receipts           0.00            32.00
  Total Cash Receipts                    1,606,885.00   1,609,566.00

Cash Disbursements:
  Transfers to Pell - Local Account      1,337,420.04   1,127,257.00
  Transfer to College Workstudy - 8633-51 41,624.00      61,089.77
  Transfer To Veterans Cost of Instruction - 8633-20
                                           1,000.00      1,002.00
  Transfer to Title III Grant Programs - 8633-20
                                           193,123.00    412,085.00
  Transfer to SEOG - 8633-52              23,625.00      15,789.00
  Transfers to Other Student Aid-Account 8633-59
                                           9,793.22       1,545.00
  Transfer Funds to Perkins               0.00            806.00
  Other Miscellaneous Disbursements       0.00            32.00
  Total Cash Disbursements                1,606,585.26   1,609,565.77

Cash Receipts Over/(Under) Disbursements

  299.74                                      0.23

Beginning Balance  0.65  0.42

Ending Balance     $300.39  $0.66
WEST VIRGINIA NORTHERN COMMUNITY COLLEGE  

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND  
CHANGES IN CASH BALANCE  

FEDERAL PROGRAM/LOCAL ACCOUNT  

<table>
<thead>
<tr>
<th>Pell Grant Account</th>
<th>1992</th>
<th>1991</th>
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<tr>
<td>Cash Receipts:</td>
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<td></td>
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<tr>
<td>Federal Funds</td>
<td>$1,337,332.74</td>
<td>$1,127,257.00</td>
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<tr>
<td>Refunds/Repayments to Pell</td>
<td>24,139.19</td>
<td>25,000.40</td>
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<tr>
<td>Reimbursement from SEOG Funds - FFCA</td>
<td>0.00</td>
<td>60.00</td>
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<tr>
<td>Other Miscellaneous Receipts</td>
<td>87.30</td>
<td>131.95</td>
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<tr>
<td></td>
<td>1,361,559.23</td>
<td>1,152,439.35</td>
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<td>Cash Disbursements:</td>
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<tr>
<td>Awards</td>
<td>1,361,472.40</td>
<td>1,152,176.93</td>
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<td>Transfer to FFCA - Fiscal Year Closeout</td>
<td>0.00</td>
<td>569.00</td>
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<tr>
<td>Other Miscellaneous Disbursements</td>
<td>87.30</td>
<td>131.95</td>
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<td>1,361,559.70</td>
<td>1,162,877.88</td>
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<td>Cash Receipts Over/(Under) Disbursements</td>
<td>(0.47)</td>
<td>(438.53)</td>
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West Virginia Northern Community College

Statements of Changes In Loan Fund Balance

PERKINS LOAN FUND

<table>
<thead>
<tr>
<th>Year Ended June 30, 1992</th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans Cash</td>
</tr>
</tbody>
</table>

Cash Receipts:
- Loan Principal Repayments $41,350.53  $0.00  $41,350.53
- Loan Interest Repayments 4,039.72  0.00  4,039.72
- Loan Payments and Loans 0.00  40,575.00  40,575.00
- Interest 1,562.85  0.00  1,562.85
- Reimbursements/Refunds/Redeposits 3,208.55  0.00  3,208.55
- Miscellaneous 2,141.54  0.00  2,141.54

Cash Disbursements:
- Loans and Loan Payments 40,575.00  41,360.53  81,926.53
- Transfers to Federal Programs 2,328.00  0.00  2,328.00
- Transfer to Federal Government 19,132.00  0.00  19,132.00
- Administrative Expenses 2.00  0.00  2.00
- Refunds/Error Corrections 495.91  588.00  1,083.91
- NSF Checks 195.43  0.00  195.43
- Write-offs/Cancellations 0.00  2,665.73  2,665.73

Total Cash Disbursements 62,728.34  44,604.26  107,332.60

Cash Receipts Over/(Under) Disbursement (10,426.15)  (4,029.26)  (14,454.41)

Beginning Balance 34,220.51  327,619.76  361,840.27

Ending Balance $23,794.36  $323,590.50  $347,385.86
### Year Ended June 30, 1991

<table>
<thead>
<tr>
<th>Loans</th>
<th></th>
<th>Total</th>
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<td>Receivable</td>
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<td>54,880.00</td>
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<td>1,629.54</td>
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<td>54,880.00</td>
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<td>54,880.00</td>
<td>42,801.24</td>
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<td>806.00</td>
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<tr>
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<td>292.54</td>
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<td>290.00</td>
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<tr>
<td></td>
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<td>42,891.24</td>
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<td></td>
<td>(5,940.98)</td>
<td>11,988.76</td>
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<tr>
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<td>40,161.49</td>
<td>315,631.00</td>
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</table>

|       | $34,220.51 | $327,619.76 | $361,840.27 |
West Virginia Northern Community College

Statements of Changes In Loan Fund Balance

**NURSING STUDENT LOAN FUND**

<table>
<thead>
<tr>
<th>Year Ended June 30, 1992</th>
<th>Loans</th>
<th>Cash</th>
<th>Receivable</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash Receipts:</strong></td>
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<tr>
<td>Loan Principal Repayments</td>
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<td>$2,126.53</td>
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<td>Loan Interest Repayments</td>
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<tr>
<td>Interest</td>
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<td>24.52</td>
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<tr>
<td>Miscellaneous</td>
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<td>0.00</td>
<td>0.00</td>
<td></td>
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<tr>
<td><strong>Cash Disbursements:</strong></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans and Loan Payments</td>
<td>0.00</td>
<td>2,126.53</td>
<td>2,126.53</td>
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<tr>
<td>Repayments to Federal Government</td>
<td>1,990.00</td>
<td>0.00</td>
<td>1,990.00</td>
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<td>Repayments to WVNCC</td>
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<tr>
<td>Bank Service Charges</td>
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<tr>
<td>Write-offs/Cancellations</td>
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<td>340.00</td>
<td>340.00</td>
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</tr>
<tr>
<td><strong>Cash Receipts Over/(Under) Disbursement</strong></td>
<td>120.46</td>
<td>(2,466.53)</td>
<td>(2,346.07)</td>
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<tr>
<td><strong>Beginning Balance</strong></td>
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<td>20,179.70</td>
<td>20,816.79</td>
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<tr>
<td><strong>Ending Balance</strong></td>
<td>$757.55</td>
<td>$17,713.17</td>
<td>$18,470.72</td>
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</table>
Year Ended June 30, 1991

<table>
<thead>
<tr>
<th>Loans</th>
<th>Cash</th>
<th>Receivable</th>
<th>Total</th>
</tr>
</thead>
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<tr>
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<td>$3,291.97</td>
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<tr>
<td>5.00</td>
<td>0.00</td>
<td>5.00</td>
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<td>3,573.11</td>
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<tr>
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<td>3,291.97</td>
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<tr>
<td>3,981.22</td>
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<td>3,981.22</td>
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<td>442.37</td>
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<tr>
<td>25.00</td>
<td>0.00</td>
<td>25.00</td>
<td></td>
</tr>
<tr>
<td>0.00</td>
<td>10.33</td>
<td>10.33</td>
<td></td>
</tr>
<tr>
<td>4,448.59</td>
<td>3,302.30</td>
<td>7,750.89</td>
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</tr>
<tr>
<td>(875.48)</td>
<td>(3,302.30)</td>
<td>(4,177.78)</td>
<td></td>
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<tr>
<td>1,512.57</td>
<td>23,482.00</td>
<td>24,994.57</td>
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</tr>
<tr>
<td>$637.09</td>
<td>$20,179.70</td>
<td>$20,816.79</td>
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## West Virginia Northern Community College
### Reconciliations
#### June 30, 1992

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
<th>Balance per State Treasury and College</th>
</tr>
</thead>
<tbody>
<tr>
<td>8633-06</td>
<td>Tuition Fees</td>
<td>$893,778.48</td>
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<tr>
<td>8633-07</td>
<td>Faculty Improvement Fees</td>
<td>$10,357.29</td>
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<tr>
<td>8633-08</td>
<td>Capital Building and Land Improvements Fees</td>
<td>$167,378.85</td>
</tr>
<tr>
<td>8633-09</td>
<td>Institutional Activity Fee</td>
<td>$26,631.46</td>
</tr>
<tr>
<td>8633-11</td>
<td>Higher Education Resource Fee</td>
<td>$659,036.81</td>
</tr>
<tr>
<td>8633-12</td>
<td>Other Student Fees</td>
<td>$97,234.62</td>
</tr>
<tr>
<td>8633-20</td>
<td>Federal Grants and Contracts</td>
<td>$35,970.19</td>
</tr>
<tr>
<td>8633-21</td>
<td>State Grants and Contracts</td>
<td>$168,858.39</td>
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<tr>
<td>8633-25</td>
<td>Private Gifts, Grants, and Contracts</td>
<td>$12,535.08</td>
</tr>
<tr>
<td>Category</td>
<td>Account</td>
<td>Balance per State Treasury and College</td>
</tr>
<tr>
<td>----------------------------------------------</td>
<td>---------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Sales and Services of Educational Activities</td>
<td>8633-26</td>
<td>$2,727.64</td>
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<tr>
<td>Bookstore</td>
<td>8633-37</td>
<td>$65,089.68</td>
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<tr>
<td>Public Service Income</td>
<td>8633-42</td>
<td>$40,665.81</td>
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<tr>
<td>Spacial Services Income</td>
<td>8633-43</td>
<td>$86,760.37</td>
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<tr>
<td>Parking Income</td>
<td>8633-44</td>
<td>$2,139.22</td>
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<tr>
<td>College Workstudy</td>
<td>8633-51</td>
<td>$379.53</td>
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<tr>
<td>Supplemental Educational Opportunity Grant</td>
<td>8633-52</td>
<td>$78.36</td>
</tr>
<tr>
<td>State Scholarship Program Clearing</td>
<td>8633-58</td>
<td>$1,890.73</td>
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<tr>
<td>Other Student Aid</td>
<td>8833-59</td>
<td>$12,888.12</td>
</tr>
</tbody>
</table>
**Building Renewal and Capital Equipment Acquisition - Account 8633-66**

Balance per State Treasury and College  
$97,343.41

**Benefits Clearing - Account 8633-76**

Balance per State Treasury and College  
$3,860.66

**Payroll Clearing - Account 8633-77**

Balance per State Treasury and College  
$176,494.17

**Revenue Clearing - Account 8633-78**

Balance per State Treasury and College  
$17.17
## Federal Funds Control Account

**United National Bank**

<table>
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<th>Check No.</th>
<th>Amount</th>
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<td>24997</td>
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<td>26140</td>
<td>148.00</td>
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<td>26276</td>
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<td>26383</td>
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<td>26390</td>
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<tr>
<td>26414</td>
<td>142.00</td>
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<td></td>
<td><strong>2,638.00</strong></td>
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</table>

**Balance Per Bank** $300.39

**Balance Per Book** $2,638.00

**LESS: Outstanding Checks**

### Pell Grant Account

**United National Bank**

<table>
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<tr>
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<th>Amount</th>
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<tbody>
<tr>
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<td>$3.85</td>
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</tbody>
</table>

**Balance Per Bank** $2,638.00

**Balance Per Book** $40.00

### Perkins Loan Account

**United National Bank**

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<tr>
<td>6000</td>
<td>$3.85</td>
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</tbody>
</table>

**Balance Per Bank** $23,749.21

**ADD: Deposits in Transit** 60.00

**LESS: Outstanding Checks**

**Balance Per Book** $23,749.21
Balance Per Book $23,786.36

**Nursing Student Loan Program Account**
United National Bank

Balance Per Bank and Book $7,757.55

**Refund Account**
Elm Grove Wesbanco Bank

Balance Per Bank $4,818.95

LESS: Outstanding Checks

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**Balance Per Book**

$2,540.97
STATE OF WEST VIRGINIA

OFFICE OF THE LEGISLATIVE AUDITOR, TO WIT:

    I, Thedford L. Shanklin, CPA, Director of the Legislative Post Audit Division, do hereby certify that the report of audit appended hereto was made under my direction and supervision, under the provisions of the West Virginia Code, Chapter 4, Article 2, as amended, and that the same is a true and correct copy of said report.

    Given under my hand this 4th day of October, 1994.

    Thedford L. Shanklin
    CPA, Director
    Legislative Post Audit Division

Copy forwarded to the Secretary of the Department of Administration to be filed as a public record. Copies forwarded to West Virginia Northern Community College; Board of Directors of the State College System; Governor; Attorney General; and, State Auditor.