

AGENDA

SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING
Conference Room, Third Floor, 3L1⁴
October 25, 1976 8:00 P.M.

A. Call to order

B. Roll call

C. Communication from visitors

D. Recommended Actions

1. Approval of minutes as submitted
2. Approval of Treasurer's report
3. Approval of current bills for payment
4. Approval of current payroll journal
5. Personnel matters
6. Approval of civil rights grievance procedure
7. Approval of Joint Agreement with Highland
8. Other items

E. Old Business

1. Report on collective bargaining
2. Report on Donovan Case
3. Response to Messiah Evangelical Lutheran Church
4. Report on building renovations
5. Other items

F. New Business

G. President's Report

1. Report from student trustee
2. Minutes of SVC committee meetings
3. Report on annexation
4. Report from Joint Review Committee on X-Ray Program
5. NIU Spring extension schedule
6. Veterans fall enrollment report
7. Career Placement Brochure
8. SVC Financial information
9. Indian Summer Session flyer
10. Letter to Superintendents regarding data processing
11. Other items

H. Time of next meeting

I. Adjournment

bg

10-20-76

MINUTES OF THE SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING

October 25, 1976

The Board of Trustees of Sauk Valley College met in regular meeting at 8:00 p.m. on October 25, 1976 in the Board Room of Sauk Valley College, Rural Route #1, Dixon, Illinois.

Call to Order:

Chairman Coplan called the meeting to order at 8:00 p.m. and the following members answered roll call:

Arman Gaulrapp	Oscar Koenig
Juanita Prescott	William Reigle
Laura Thompson	Robert Wolf
Ronald Coplan	

Absent:

Lorna Keefer

Minutes:

It was moved by Member Reigle and seconded by Member Koenig that the minutes of the October 11 meeting be approved as presented. Motion voted and carried.

Treasurer's Report:

It was moved by Member Reigle and seconded by Member Wolf that the Board approve the attached Treasurer's Report as presented. In a roll call vote the following was recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

Bills Payable:

It was moved by Member Prescott and seconded by Member Gaulrapp that the Board approve the bills in the following amounts:

Educational Fund	\$248,247.21
Building Fund	7,917.09
Site & Construction	1,885.83

In a roll call vote the following was recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

Payroll:

It was moved by Member Koenig and seconded by member Reigle that the Board approve the September 30 payroll in the amount of \$91,959.31 and the October 15 payroll in the amount of \$91,598.51. In a roll call vote the following was recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

Salary Adjustments:

The Board received recommendations on staff salary adjustments. These recommendations are to be studied and discussed at the November 8 meeting.

Civil Rights
Grievance Procedure
and Affirmative
Action Officer:

Discussion was held on the Civil Rights Grievance Procedure, the non-discrimmiation policy, the resolution appointing Dr. Bronsard as Affirmative Action Officer and Title IX Coordinator (and job description for same). It was the consensus of the Board that action on these items should be deferred until Dr. Bronsard returns from the Affirmative Action Conference in Washington, D.C.

Joint Agreement:

It was moved by Member Koenig and seconded by Member Prescott that the Board approve the attached joint agreement with Highland Community College on the Radiologic and Medical Laboratory Technology Programs effective through FY 1979. Motion voted and carried.

Budget Transfer:

It was moved by Member Gaulrapp and seconded by Member Wolf that the Board approve a budget transfer from the President's conference and meeting budget to Dr. Bronsard's conference and meeting budget to allow him to attend the Affirmative Action Conference in Washington, D.C. on November 4 and November 5. In a roll call vote the following was recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

Donovan Case:

Attorney Robert Castendyck reported on the Donovan Case.

Messiah Lutheran
Church Letter:

Discussion was held on the letter received from the Messiah Lutheran Church in which they had registered complaints in regard to films being shown at the college and also the use of college facilities for T.M. lectures. Dr. Cole presented the attached report on this situation which included a letter from David Lovekin, (advisor to the film commission) a letter from Jay Schor of the Transcendental Meditation Program, and a memo from Dr. Cole with background information on this situation and also a list of movies shown at the college since September, 1975. The Board requested Dr. Cole draft a letter to the Messiah Lutheran Church to include the information contained in his memo and also to include

Messiah Lutheran
Church Letter:

Mr. Lovekin's comments, and have this letter prepared for the signature of President Cole and Chairman Coplan.

Building Renovation:

Mr. John McLane was present at the meeting and presented drawings and specifications for building renovations. It was moved by Member Reigle and seconded by Member Prescott that the Board advertise for bids on these projects by placing Legal Notices in the Dixon and Sterling papers, with bids to be received on November 8, 1976. Motion voted and carried

Data Processing
Equipment:

Discussion was held on the purchase of computer equipment approved at the last Board meeting and additional costs which might be involved. This matter was tabled until the November 8 meeting.

Other Items:

Chairman Coplan noted that a meeting will be held to determine if there is enough interest on the part of the news media for the proposed press conference discussed at the last meeting. He also reminded the Board that a budget workshop should be held sometime before the Christmas holidays.

Student Trustee:

Laura Thompson reported on her trip to Kansas City where she attended the Third Annual National Conference on Student Legal Rights. She also requested clarification on a number of questions on student-related subjects.

President's Report:

President Cole reported on the Oregon annexation to Rock Valley College, the Joint Review Committee on our X-Ray Program, the NIU spring extension schedule, veteran's fall enrollment, the career placement brochure, Indian Summer session flyer, letters to area superintendents on our data processing program, committee meeting minutes, fall enrollment for veterans, a financial packet from Dean Edison containing the budget, the audit report, the published financial report and certification, and the certification of charge-back reimbursement. Dr. Cole also presented a letter from IVCC Dean of Student Development (Larry Huffman) giving a summary of the information on athletic programs from area community colleges, an article from the Chronical of Higher Education in regard to the drop in veteran's enrollment,

President's Report:
(continued)

and a reminder that the next Board meeting will be at 7:30 p.m.

Executive Session:

At 9:24 p.m. it was moved by Member Gaulrapp and seconded by Member Reigle that the Board adjourn to executive session to discuss collective bargaining. In a roll call vote the following was recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

Regular Session:

At 10:07 p.m. it was moved by Member Wolf and seconded by Member Reigle that the Board return to regular session. In a roll call vote the following was recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

Adjournment:

Since there was no further business, it was moved by Member Reigle and seconded by Member Wolf that the Board adjourn. The next meeting will be November 8, 1976 at 7:30 p.m. In a roll call vote the following as recorded: Ayes Members Gaulrapp, Koenig, Prescott, Reigle, Thompson, Wolf and Coplan. Nays-0. Motion carried.

The meeting adjourned at 10:15 p.m.

Respectfully submitted:


Arman Gaulrapp, Secretary

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 20, 1976

MORANDUM

: SVC Board of Trustees

3-7

OM: Dr. George E. Cole
President

RE: AGENDA ITEM #D-7 - APPROVAL OF JOINT AGREEMENT WITH HIGHLAND

The attached draft of the joint agreement between Sauk Valley College and Highland Community College is self-explanatory. At earlier meetings we have approved two separate agreements -- one dealing with the Medical Laboratory Technology program and the other with the Radiologic Technology program. This new agreement combines the two programs and extends the date of effectiveness from one to three years.

RECOMMENDATION:

The President recommends that the Board approve the Joint Agreement between Sauk Valley College and Highland Community College dealing with the Radiologic Technology and Medical Laboratory Technology programs, effective through FY 1979.

GEC/bg
Enc.

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10/15/76

MORANDUM

TO: Dr. Cole

OM: Dr. Williams

Attached is a Joint Agreement between Sauk Valley College and Highland Community College.

As you know, we have - in the past - had an agreement for both the Radiologic Technology and the Medical Laboratory Technology programs. They were two separate agreements.

We have combined the programs into one Agreement now, and extended the date of effectiveness from one-year to three-years.

I am hereby requesting that you take this to the Board of Trustees at the next regularly scheduled meeting for approval. Thanks for your cooperation.

1m
enc (30)

A JOINT EDUCATION AGREEMENT
BETWEEN
HIGHLAND COMMUNITY COLLEGE AND SAUK VALLEY COLLEGE

THIS AGREEMENT is entered into this 25th day of October, 1976, by and between the BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 519, HIGHLAND COMMUNITY COLLEGE, a body politic and corporate, hereinafter referred to as the "Sending" college, and the BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 506, SAUK VALLEY COLLEGE, a body politic and corporate, hereinafter referred to as the "Receiving" college, for the expressed purpose of providing additional education to the students of HIGHLAND COMMUNITY COLLEGE, specifically, the programs in Radiologic Technology, and, Medical Laboratory Technology, currently approved and offered by SAUK VALLEY COLLEGE.

WITNESSETH:

WHEREAS, it is the desire of the parties hereto to expand educational services to the greatest number of students in each district served by the parties, and,

WHEREAS, the parties hereto believe this agreement should be one of the means of implementing the State of Illinois Master Plan - Phase III in accomplishing a viable method of cooperation between the Parties, hereto, and

WHEREAS, by means of this Agreement, the Parties hereto desire to share programs of each institution and thereby maximize the utilization of the finances, facilities, equipment and personnel of each institution, and by so doing, provide educational services that might otherwise be impracticable for either of the parties individually; and

WHEREAS, the Parties hereto believe that implementation of this Agreement holds great promise for further development of higher education in Illinois;

NOW, THEREFORE, in consideration of the mutual covenants hereinafter contained, the Parties hereto agree as follows:

1. INSTITUTIONAL IDENTIFICATION

For the purposes of the Agreement, the college district sending the students to another college will be referred to as the "Sending College", and the college receiving students from another college district will be referred to as the "Receiving College".

2. TERMS OF AGREEMENT

Any educational program offered by the parties to this agreement shall be an approved program by the Illinois Community College Board at the "Receiving" college.

3. DURATION OF AGREEMENT

The administration of each of the parties hereto shall confer and agree upon an educational program to be subject to the terms of this Agreement prior to the beginning of such an instructional offering, and such initial Agreement shall be in force for a three year period. It shall be renewable upon written consent of all parties, with such notification affirmed at least Thirty (30) days prior to the termination date.

4. AMENDMENTS TO AGREEMENT

Amendments and/or revisions to this Agreement may be made at any time by mutual consent of all parties in writing. Such amendments and/or revisions shall be prepared in the form of an addendum agreement. The procedure for approval of such addenda and/or revisions shall follow the same procedure employed in securing approval by all parties in the original cooperative agreement.

5. TERMINATION OF AGREEMENT

In the event of termination, students who have entered an educational program shall be allowed to complete the program under the terms of this agreement.

6. CLASS SCHEDULES

Schedules of classes will be exchanged by the two colleges.

7. REGISTRATION

Students shall register at the "Receiving" college and shall be considered members of that district for the terms of their enrollments. A student is normally expected to take all courses at the "Receiving" college; however, at the student's request one or more courses may be taken at the "Sending" college. Upon successful completion courses taken at the "Sending" college would be acceptable for transfer to the "Receiving" college for completion of the program.

8. ADDITIONAL EDUCATIONAL SERVICES

The "Receiving" college shall provide access to its Learning Resources Center and other Instructional resources for students from the "Sending" college, equal to those provided for any other student at its campus.

The "Receiving" college shall also provide counseling-guidances and other services that will facilitate the learning process. Courses, seminars, workshops and in-service programs related to any educational program bound by this Agreement may be offered within the district confines of any "Receiving" or "Sending" college with the consent of that district. Said programs may be carried on singly by the "Sending" institution or jointly by both "Sending" and "Receiving" colleges.

9. STUDENT-RECOGNITION OF COMPLETION

The "Receiving" college shall maintain all admission records, transcripts, and issue any and all degrees or certificates to the students completing the educational program.

10. SCHOLARSHIPS AND STUDENT ACTIVITIES

The "Receiving" college shall be considered the home district for athletic eligibility and/or any other activity where the student officially represents an institution as well as for military and Illinois State Commission Scholarships.

11. RECORDS

The "Receiving" college shall maintain appropriate records for students from the "Sending" college in accordance with standard procedures while that student is in attendance in the "Receiving" college and will provide copies of said records to the "Sending" college at the request of the student concerned.

12. PUBLICITY

Any educational program offered through this Agreement shall be duly publicized in the participating district catalog and other information brochures consistent with institutional policy or all other similar publicity.

13. IDENTIFICATION OF CONDITIONS OF AGREEMENT TO STUDENTS

It shall be the responsibility of the "Sending" college to identify the terms of this Agreement to their students going to a "Receiving" college. Said students shall be responsible for all normal operating rules and conditions of the campus he is on at any given time.

14. REIMBURSEMENT

The "Receiving" college shall be eligible to file all claims for reimbursement for any student enrolled in their classes from a "Sending" college.

15. INSURANCE

Students at the "Receiving" college shall be covered by the terms of their liability insurance while on the premises of the "Receiving" college.

16. EMERGENCIES

In the event of an emergency:

- (a) proper first aid practices should be employed by the "Receiving" college, and
- (b) next-of-kin or designated individual shall be notified.

17. TRANSPORTATION

Students shall be responsible and liable for their own transportation to and from both "Sending" and Receiving" colleges.

18. EDUCATIONAL CHARGES FOR SERVICES RENDERED

There will be no "charge back" to the "Sending" college. The college teaching a particular course shall count all student enrolled in that course as part of its own enrollment FTE for purpose of construction space support.

19. TUITION

All students enrolled under this agreement will pay tuition based on "in district" rates.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in two (2) counterparts, each of which shall be deemed an original, as of the date and year first above written.

**BOARD OF TRUSTEES OF
COMMUNITY COLLEGE DISTRICT NO. 519**

BY: _____
Chairman of the Board

BY: _____
President, Highland Community College

ATTEST: _____
Secretary of the Board

**BOARD OF TRUSTEES OF
COMMUNITY COLLEGE DISTRICT NO. 506**

BY: _____
Chairman of the Board

BY: _____
President, Sauk Valley College

ATTEST: _____
Secretary of the Board

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 25, 1976

MEMORANDUM

#E-5a

TO: SVC Board of Trustees

FROM: Dr. George E. Cole
President

RE: AGENDA ITEM #E-5a - PURCHASE OF PRINTER & DISC

Upon attempting to formulate the final agreement on the purchase of our computer equipment, more information was brought forth by the Company about the cost involved.

To avoid any misunderstanding I asked Wally Clevenger to provide all the details and the alternatives. In a nutshell, the Company planned to charge us 10% more at the end of the third year than we had approval for at the last Board meeting.

Wally has provided all the possible alternatives available, the least desirable of which is to continue our lease on its present basis. Other alternatives include outright purchase, which is probably the least expensive as well as purchasing by the previously approved arrangement, which would cost us approximately \$3,000 more. We could perhaps borrow money from a local bank and pay the 8½% interest rate.

I feel the Board should discuss these alternative so that we might pick the most desirable. Mr. Clevenger will be available for specific questions.

GEC/bg
Enc.

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-22-76

MORANDUM

TO: Dr. Cole

FROM: W. Clevenger

PURCHASE OF THE PRINTER AND DISC

There was a misunderstanding between myself and U. S. Leasing Corp. concerning the exact details of the contract. Upon reviewing the contract prior to signing and in conversation with U. S. Leasing Corp. I noted that at the end of the three years we did not own the equipment but had built up 90% equity. We could then at the end of three years buy the equipment for 10% of the equipment cost which is \$36,335 x 10% or \$3,633.50.

Since my intention was to amortize the total cost of the equipment over three years I had U. S. Leasing and NCR run some additional plans through which I will present below. There are two additional methods SVC should explore:

1. An 8½% note from the local bank and 2. Out right purchase. Below please find the various plans.

Plan A - U. S. Leasing Corp.

Plan A at the end of the duration of the contract SVC owns the equipment.

Dates	Payment Date
Nov. 1, 1976 - June 30, 1977	Nov. 1, 1976
July 1, 1977 - June 30, 1978	July 1, 1977
July 1, 1978 - June 30, 1979	July 1, 1978
July 1, 1979 - Sept. 30, 1979	July 1, 1979

Annual Payment	Monthly Average
\$ 9600.19	\$1200.02
15716.61	1309.72
15716.61	1309.72
3929.25	1309.75
<u>\$44962.66</u>	Total Cost

Plan B - U. S. Leasing Corp.

Assumes that at the end of the contract we can purchase the equipment for 10% of the cost.

EQUIPMENT COST \$36,335.00

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-22-76

~~MORANDUM~~ (page 2)

Dr. Cole

DM: W. Clevenger

Dates	Payment Date
Nov. 1, 1976 - June 30, 1977	Nov. 1, 1976
July 1, 1977 - June 30, 1978	July 1, 1977
July 1, 1978 - June 30, 1979	July 1, 1978
July 1, 1979 - Sept. 30, 1979	July 1, 1979

Annual Payment	Monthly Average
\$ 9600.19	\$1200.02
14443.00	1202.75
14443.00	1202.75
3609.18	1203.06
<u>\$42095.37</u>	
3633.50 = \$36335 x 10%	
<u>\$45728.87</u>	

Plan C - U. S. Leasing Corp.

For a five year lease purchase and at the end SVC would own it.

Dates	Payment Date
Nov. 1, 1976 - June 30, 1977	Nov. 1, 1976
July 1, 1977 - June 30, 1978	July 1, 1977
July 1, 1978 - June 30, 1979	July 1, 1978
July 1, 1979 - Sept. 30, 1979	July 1, 1979
Oct. 1, 1979 - Sept. 30, 1980	Oct. 1, 1979
Oct. 1, 1980 - Sept. 30, 1981	Oct. 1, 1980

Annual Payment	Monthly Average
\$ 9600.19	\$1200.02
14443.00	1202.75
14443.00	1202.75
3609.18	1203.06
2022.00	168.50
2022.00	168.50
<u>\$46139.37</u>	

Plan D - NCR

Assumes that at the end of approximately three years SVC would own the equipment.

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-22-76

MEMORANDUM (page 3)

TO: Dr. Cole

FROM: W. Clevenger

Dates	Payment Date
Nov. 1, 1976 - June 30, 1977	Nov. 1, 1976
July 1, 1977 - June 30, 1978	July 1, 1977
July 1, 1978 - June 30, 1979	July 1, 1978

Annual Payment	Monthly Average
\$ 9600.19	\$1200.02
18094.32	1507.86
<u>18094.32</u>	<u>1507.86</u>
<u><u>\$45788.83</u></u>	

Plan E - Local Bank

Assumes that at the end of approximately three years SVC would own the equipment. Simple interest note for 8½%. Cash payment \$9600.00.

\$26735.00	Nov. 1, 1976
<u>1704.37</u>	Interest Nov. 1 - June 30, 1977
<u>28439.37</u>	
<u>14443.37</u>	July 1, 1977 - Payment
<u>13996.00</u>	Interest July 1, 1977 - June 30, 1978
<u>1189.66</u>	
<u>15185.66</u>	Last Payment July 1, 1978
<u><u>\$39229.03</u></u>	Total Outlay

**These calculations are merely speculations from what we could get from the bank.

Plan F

Transfer \$26,375 from contingency fund to equipment account. Transfer \$9600 from the Data Processing rental account to the equipment account and buy it out right.

Plan G

Continue to rent. The disadvantage is that in 36 months the school will have paid \$41032.80 in rent and have nothing to show. (\$1139.80 per month x 36 months)

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-22-76

~~MEMORANDUM~~ (page 4)

Dr. Cole

TO: W. Clevenger

Recommendations

I would recommend to you that the following plans be considered in order of preference.

1. Plan F - out right purchase
2. Plan E - Seek funds from a local bank if the costs are in line with what I projected
3. Plan A - U. S. Leasing Corp.
4. Plan B - U. S. Leasing Corp.
5. Plan D - NCR
6. Plan C - U. S. Leasing Corp.
7. Plan G - continue to rent

WC/jj

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 20, 1976

MEMORANDUM

8-3

TO: SVC Board of Trustees

FROM: Dr. George E. Cole
President

RE: AGENDA ITEM #E-3 - RESPONSE TO MESSIAH LUTHERAN CHURCH

Following the letter received by the Board at its last meeting from the Messiah Evangelical Lutheran Church, David Lovekin, the advisor to the Film Commission at SVC, asked permission to write a response. I am attaching this response from Mr. Lovekin in this Board mailing.

This is being provided for general information.

GEC/bg
Enc.



SAUK VALLEY COLLEGE

R. R. 1 Dixon, Illinois / 61021 Area 815 288-5511

October 14, 1976

Dr. George Cole
Sauk Valley College
Route 1
Dixon, IL 61021

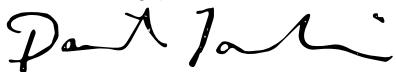
Dear Dr. Cole:

My responses as Advisor to the Film Commission to the allegations of the Messiah Evangelical Lutheran Church are as follows:

1. It pleases me no end to hear from people who are concerned with morality. It is no easy thing to decide what exactly is moral and what exactly is immoral. In fact, it seems to me that seeking answers to the question, "What is moral?", is a full time task which makes us distinctly human, and it is my opinion we are human to the degree that we ask it with open minds and hearts. Now, while it may be within the bounds of religious groups to define for their congregation what is moral and immoral, and while it is certainly one of the important freedoms of an individual to believe any religious institution he or she may choose as long as these beliefs stay within the laws of the land, it is not within the bounds of a religious group to decide these matters for us all. And when religious institutions enter the province of the state, and community colleges are certainly state institutions, certain constitutional matters regarding the separation of church and state arise. In fact this issue is raised by the Lutheran Church itself in conjunction with the alleged teaching of Hinduism, even though to the best of my knowledge TM has little to do with that religion. Rather, TM offers techniques for relaxation, and relaxation could not be considered unchristian. The Lutherans, however, do not seem to object to the Christian Community Club which would seem to be inconsistent with their original charges.
2. The Film Commission attempts to show films which are artistically and intellectually stimulating; it hopes, along the way, to entertain as well. And I agree with the Lutherans' reference to them as "adult films", for they are indeed intended for adults, understood as emotionally and intellectually mature human beings. To the best of our knowledge, however, we have never shown pornography. We have, in short, not shown "Deep Throat" for the same reason we have not shown "Airport" or

"Bedtime for Bonzo"; these films are not artistically successful. It is always unfortunate when art stoops to the level of propaganda; often it presents life the way it is, often it presents life the way it should be, and sometimes it presents life the way it could be, but in any case this is for the individual to decide. It may be, as A. W. Levi suggests in Philosophy, Literature, and the Imagination, that it is the function of the artist to show society to itself, and if that picture is not pretty, it may be the society's fault. It must be assumed however that the society is better for having seen its own image so that it might be improved.

Sincerely,



David Lovekin, Advisor
Film Commission

DL/jb

cc: Sauk Valley College Board of Trustees

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 13, 1976

MORANDUM

: SVC Board of Trustees

OM: Dr. George E. Cole
President

Pursuant to disclosure at our last Board meeting of the apparent dissatisfaction the Messiah Evangelical Lutheran Church has with student activities at Sauk Valley College, I am forwarding each of you a copy of the letter mailed to Mr. Coplan from the Pastor, Assistant Pastor, and the Chairman of the Congregation of the Messiah Evangelical Lutheran Church.

By way of background information, I would like to stress that both the SVC Film Commission and the Transcendental Meditation Club are duly recognized student organizations at SVC. As such they are expected to comply with all rules and regulations regarding the student conduct and to the best of my knowledge neither of them have deviated from this expected pattern of behavior.

In the past we have been very sensitive about our obligation to have a free and open society at SVC. We have permitted the Gideons to distribute Bibles in the student cafeteria and the overall mall area and we have allowed various religious activities to offer lectures. The only criteria for the right to be active at Sauk has been the requirement that each organization comply with our existing policies and procedures concerning building usage.

As part of our regular college curriculum we offer Bible as Literature and other comparative religion courses. One of our faculty members, David Lovekin, along with student members of the Film Commission, regularly selects the films that are to be shown. It is not always possible to plan too far into the future because receiving films is often a function of their availability. However, I am attaching for each of you a list of the movies that have been shown over the past several months at SVC.

I find it regrettable that the Messiah Evangelical Lutheran Church may feel that they cannot continue to support the Sauk Valley College Foundation scholarship fund. However, I feel that as an educational institution we have a sacred responsibility to provide equal opportunity for expression of all segments of our community as long as it does not violate the law of the land and is consistent with our own policies and procedures on building use and our perception of free speech and academic freedom.

Memorandum to: SVC Board Members
October 13, 1976
Page #2

In the past we have had concerted efforts made to have paintings removed from art shows because of the supposed "lewd and unwholesome" content. We have been criticized for some of our theatrical productions, such as Steinbeck's Men and Mice, etc., and occasionally we have received comments from community people because a drug bust in the area occasionally nets some drug offenders who also happen to be our students.

I feel, however, as a college we should represent an uncensored cross-section of the community we serve and as such we must deal with all of these segments in a fair and straightforward manner. I do not think it is within the best interest of the institution to initiate a policy of selective censorship merely to preserve \$200 of scholarship money. Interestingly enough, it has been brought to my attention that the Roman Catholic Church, through the Pope, apparently has offered formal sanction and support for transcendental meditation, and there was also an endorsement of support made by the Illinois State Legislature a few years ago.

Pornography apparently is an unresolved problem at the Supreme Court level and I do not think that it is within the province of Sauk Valley College to attempt to decide exactly what constitutes pornography. We certainly must, however, be responsible for exercising good judgement and wherever possible demonstrate good taste in the selection of dramatic presentations, displaying works of art and movies that we sponsored through the Film Commission.

I would rather, however, have an occasional mistake made in what constitutes good taste rather than getting into the job of deciding which films should be censored and which should be condoned. If, for example, we submit to pressure here I would anticipate a future situation where someone else might be offended by the films that we show in our Anthropology classes of primitive culture with a natural amount of nakedness, or might be offended by some of the diagrams and visual aids that we use in the health program, such as x-ray technology, or nursing, or biology. It's hard to say where the pressure would stop to cleanse our curriculum and college activity from its unwholesome elements.

I respectfully suggest, Mr. Chairman, that we courteously inform the officers of Messiah Evangelical Lutheran Church that we appreciate its concern, that we do not concur with their judgement regarding transcendental meditation or the content of the films that have been shown through the Film Commission, and that we would regret any decision not to continue to support our college foundation. However, we do recognize their right to express themselves and in supporting that right have read their letter of concern at a public Board meeting and would really expect them to honor the rights of other individuals to have similar freedom of speech.

GEC/bg
Enc.

RECEIVED OCT 8 1976

Messiah Evangelical Lutheran Church

LEFEVRE RD. AND AVE. F - STERLING, IL. 61081 - (815) 625-2284

ELDOR MUELLER
PASTOR

ROBERT L. NORDLIE
ASSISTANT PASTOR

October 5, 1976

The Board of Directors
Oak Valley College
Mr. Ron Seeler, Chairman
Dixon, Illinois 61021

Gentlemen:

For many years Messiah Lutheran Church, Sterling, Illinois has supported the Oak Valley College Scholarship Program. We have made available \$200.00 annually to deserving students.

Messiah regrets that Oak Valley College, through its Film Commission, must contaminate the minds of its students and the community in general, with "adult" films and movie entertainment of questionable moral value.

Messiah further regrets that the College permits the teaching of Transcendental Meditation on its campus. TM is totally unchristian. In fact, it is a form of Hinduism which is definitely in opposition to Christianity. To accept TM on the campus of a public college is certainly a violation of the principle of the separation of church and state.

This church is not opposed to Smith's contribution for purposes of culture and education when other religions are explored. However, when religious groups meet in this tax supported institution for the purpose of converting people to that religion, it is time that Christ's Church speaks.

The Church Council has gone on record to voice its dissent against such activities. Through this letter it is hoped that the Board of Directors of Oak Valley College will take a good, long, look at the film programs which the Film Commission chooses to show at Oak Valley College.

The Church Council also requests that religious programs, the purpose of which is conversion, not be permitted on campus.

Should these offenses continue at the College, Messiah Lutheran Church Council will very honestly consider withdrawing its support from the Scholarship Program.

No trust that the wishes of Kerr's London will prevail and that no consideration for the community it serves will be given.

Secondly, in the name of God,

Eldor Neumiller
Eldor N. Neumiller, Pastor

Rev. Robert L. Brumley
Robert L. Brumley, Pastor

W. L. Johnson
W. L. Johnson, Director of the Corporation

Mr. W. L. Johnson,
President of the Corporation

SAUK VALLEY COLLEGE
FILM COMMISSION SHOWINGS

<u>DATE</u>	<u>TITLE OF FILM</u>
September 19, 1975	"2001 Space Odessy"
September 20, 1975	"2001 Space Odessy"
October 11, 1975	"Blowup"
October 18, 1975	"Monkey Business"
November 1, 1975	"Catch 22"
November 22, 1975	"Walkabout"
December 6, 1975	"THX 1138"
February 14, 1976	"Amarcord"
March 13, 1976	"Harry & Tonto"
March 20, 1976	"Harold and Maude"
April 10, 1976	"The Conversation"
April 24, 1976	"Forbidden Planet" "Last Days of Man on Earth"
May 1, 1976	"Zabriskie Point"
May 8, 1976	"9th International Tournee of Animation"
June 19, 1976	"Take the Money and Run"
June 26, 1976	"Freaks"
July 17, 1976	"Don't Look Now"
July 24, 1976	"Dr. Glas"
July 31, 1976	"Deep End"
September 18, 1976	"Play It Again Sam"
September 25, 1976	"The Gambler"
October 2, 1976	"The Romantic Englishwoman"

bg
10-13-76

RECEIVED OCT 25 1976

DeKalb Center for the Transcendental
Meditation Program
129 E. Lincoln Hwy., Suite 17
DeKalb, Illinois 60115
(815)758-3221

#6-3

October 20, 1976

Dear Dr. Cole,

I just received a press clipping on your recent meeting in which the Evangelical Lutheran Church voiced their opposition to the Transcendental Meditation program.

As I am sure you know, the Transcendental Meditation program is in no way religious and absolutely no faith or belief in anything is required for the practice. It simply involves the twice-daily practice of a simple, natural, easily-learned mental technique. The practice of this technique produces unique physical changes as verified by scientific research.

It is unfortunate that the clergy of the Messiah Church have taken this viewpoint in regard to our activities.

It is a shame that such misunderstandings do come up and I would be willing to meet with the school board to clear up these misconceptions. Please feel free to contact me if there is anything that I can do.

Yours truly,


Jay Schor

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 19, 1976

MEMORANDUM

#G-8

TO: SVC Board of Trustees

FROM: Dr. George E. Cole
President

RE: AGENDA ITEM #G-8 - SVC FINANCIAL INFORMATION

The attached package from Dean Edison provides the Board with our published financial report and certification, the Budget for 1976-77, the uniform financial statement, certification of charge-back reimbursement and the 1975-76 fiscal year audit report.

GEC/bg
Enc.

October 19, 1976

TO: **BOARD OF TRUSTEES AND PRESIDENT COLE**
FROM: **Robert Edison**

Each year the community colleges in Illinois are required to submit certain financial data to the ICCB office in Springfield. At various times during the year the Board of Trustees has normally been given this data, though it normally has not been presented at one time in one packet. The data required by the State, and included herein, is as follows:

- 1) Published Financial Report and Certification. This report is a legal requirement and confirmed by the Accounting Manual. The report is required only for the tax funds which are controlled by the college district.
- 2) Budget for 1976-77. This document is the same document, starting on Page #1, which was presented and approved by the Board of Trustees on September 13, 1976. The data in this budget preceding the numbered pages represents the additional requirements by ICCB which I have not performed until subsequent to the time the budget is approved by the Trustees. The format in this section is relatively the same by Beginning Balances, Estimated Revenues, Estimated Expenditures, etc., and is more readily accessible to ICCB staff in total form.
- 3) Uniform Financial Statement which is required by ICCB and is another simplification for their benefit in their comparisons with other colleges. This data is basically contained in similar form, but in greater detail, in the audited report for each fiscal year.
- 4) Certification of Charge-back Reimbursement. This is also a requirement of the ICCB office and is submitted herewith. This format is that which is accepted by the community colleges in Illinois and represents a determination on a uniform basis of the charge-back rate to be utilized by each community college for the succeeding fiscal year. It is basically a combination of the operating expenditures of the prior year coupled with an allowance for depreciation, to determine the cost expenditure for that fiscal year. The State then dictates that this cost must be reduced by the tuition cost, as well as other State and Federal funds received by the agency during that year.
- 5) 1975-76 Fiscal Year Audit Report. This report represents the institutional auditing, as well as a separate audit in reference to the college Work Study Program, the Educational Opportunity Grant Program, and the Basic Educational Opportunity Grant Program. Each year during the audit, and frequently during the year itself,

TO: **BOARD OF TRUSTEES AND PRESIDENT COLE**
FROM: **Robert Edison**

October 19, 1976
Page #2

I discuss the procedures utilized and the methodology of my procedures with the auditing firm, and at that time I inquire as to any recommendations which they might have, as well as a discussion on the procedures of internal control. The complexity of the audit is adjusting upward year by year as indicated by the following comparative figures for the years indicated with the last column showing the percentage of growth in the various areas.

<u>Expenditures by Fund</u>	<u>Audit for Fiscal Year 1971-72</u>	<u>Audit for Fiscal Year 1975-76</u>	<u>Percentage Increase</u>
<i>Educational & Building</i>	<i>\$ 2,076,635</i>	<i>\$ 3,019,031</i>	<i>45%</i>
<i>Bond & Interest</i>	<i>324,196</i>	<i>428,994</i>	<i>32%</i>
<i>Site & Construction</i>	<i>41,490</i>	<i>130,354</i>	<i>214%</i>
<i>Restricted Purposes</i>	<i>86,816</i>	<i>259,038</i>	<i>198%</i>
<i>Bookstore</i>	<i>93,267</i>	<i>183,427</i>	<i>97%</i>
<i>Work Study & E.O.G.</i>	<i>107,848</i>	<i>330,931</i>	<i>206%</i>
TOTAL	<u>\$ 2,730,252</u>	<u>\$ 4,351,775</u>	<u>59%</u>
<i>Student Tuition Collections</i>	<i>\$ 396,901</i>	<i>\$ 874,076</i>	<i>120%</i>

I have requested that the auditing firm representatives make themselves available to any future board meeting at the wishes of the Board. This meeting could involve any presentation desired by the Board as well as a response to any questions which the Board members would care to submit. Should a meeting be desired the Board of Trustees should indicate the time of their preference.

RE:fsb

Encls.

UNIFORM FINANCIAL STATEMENT

College SAUK VALLEY COLLEGE Dist. No. 506 Year Ended June 30, 1976

OPERATING EXPENDITURES (Accrual Basis)

<u>PROGRAM</u>	<u>Educational Fund</u>	<u>Building & Maint. Fund*</u>	<u>Total</u>	
Instruction	<u>1,539,566.91</u>		<u>1,539,566.91</u>	<u>51.0</u>
Academic Support	<u>145,532.69</u>		<u>145,532.69</u>	<u>4.8</u>
Student Services	<u>284,184.35</u>		<u>284,184.35</u>	<u>9.4</u>
Public Service	<u>7,729.90</u>		<u>7,729.90</u>	<u>.3</u>
Organized Research	<u>-0-</u>		<u>-0-</u>	
Independent Operations	<u>-0-</u>		<u>-0-</u>	
Operation and Maintenance of Plant	<u>509,890.72</u>	<u>84,241.86</u>	<u>594,132.58</u>	<u>19.7</u>
General Administration	<u>203,215.33</u>		<u>203,215.33</u>	<u>6.7</u>
Institutional Support	<u>244,669.32</u>		<u>244,669.32</u>	<u>8.1</u>
TOTAL EXPENDITURES (Accrual Basis)	<u>2,934,789.22</u>	<u>84,241.86</u>	<u>3,019,031.08</u>	<u>100.0</u>
*Less Non-operating Items:				
Tuition Chargeback (593)	<u>17,433.55</u>	<u>-0-</u>	<u>17,433.55</u>	<u>.6</u>
Instructional Service Contracts (538)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	
ADJUSTED EXPENDITURES	<u>2,917,355.67</u>	<u>84,241.86</u>	<u>3,001,597.53</u>	<u>99.4</u>
BY OBJECT				
Salaries	<u>2,258,660.43</u>		<u>2,258,660.43</u>	<u>74.8</u>
Employee Benefits	<u>26,136.33</u>	<u>5,438.73</u>	<u>31,575.06</u>	<u>1.0</u>
Contractual Services	<u>77,117.60</u>	<u>19,716.03</u>	<u>96,833.63</u>	<u>3.2</u>
General Materials & Supplies	<u>168,335.30</u>	<u>50,361.84</u>	<u>218,697.14</u>	<u>7.2</u>
Conference & Meeting Expense	<u>25,404.90</u>	<u>237.58</u>	<u>25,642.48</u>	<u>.9</u>
Fixed Charges	<u>20,632.70</u>		<u>20,632.70</u>	<u>.7</u>
Utilities	<u>192,236.31</u>		<u>192,236.31</u>	<u>6.4</u>
Capital Outlay	<u>78,541.48</u>	<u>8,301.68</u>	<u>86,843.16</u>	<u>2.9</u>
Other	<u>87,724.17</u>	<u>186.00</u>	<u>87,910.17</u>	<u>2.9</u>
TOTAL EXPENDITURES (Accrual Basis)	<u>2,934,789.22</u>	<u>84,241.86</u>	<u>3,019,031.08</u>	<u>100.0</u>
*Less Non-operating Items:				
Tuition Chargeback (593)	<u>17,433.55</u>	<u>-0-</u>	<u>17,433.55</u>	<u>.6</u>
Instructional Service Contracts (538)	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	
ADJUSTED EXPENDITURES	<u>2,917,355.67</u>	<u>84,241.86</u>	<u>3,001,597.53</u>	<u>99.4</u>

GRADING REVENUES BY SOURCE (Accrual Basis)

	Educational Fund	Building & Maint. Fund**	Total Operating Funds
Local Government			
Current Taxes	<u>665,552.83</u>	<u>166,387.59</u>	<u>831,940.42</u>
Back Taxes	<u>19.78</u>	<u>4.95</u>	<u>24.73</u>
Payment in Lieu of Taxes	<u>139.99</u>	<u>35.00</u>	<u>174.99</u>
Chargeback Revenue			
Non-College Territory	<u>28,837.25</u>		<u>28,837.25</u>
Other Community College	<u>13,558.98</u>		<u>13,558.98</u>
TOTAL LOCAL GOVERNMENT	<u>708,108.83</u>	<u>166,427.54</u>	<u>874,536.37</u>
State Government			
ICCB Flat Rate	<u>982,112.70</u>		<u>982,112.70</u>
ICCB Equalization Grants			
ICCB Non-Business Grants	<u>83,237.25</u>		<u>83,237.25</u>
Ill. Board of Voc. Ed. Reimb.	<u>128,626.00</u>		<u>128,626.00</u>
1974-75 State Apportionment	<u>7,368.66</u>		<u>7,368.66</u>
Work Study	<u>10,943.00</u>		<u>10,943.00</u>
TOTAL STATE GOVERNMENT	<u>1,212,287.61</u>		<u>1,212,287.61</u>
Federal Government			
Work Study	<u>115,108.76</u>		<u>115,108.76</u>
Veterans Cost of Instruction	<u>15,948.00</u>		<u>15,948.00</u>
Title II	<u>3,918.00</u>		<u>3,918.00</u>
Other Federal	<u>14.33</u>		<u>14.33</u>
TOTAL FEDERAL GOVERNMENT	<u>134,989.09</u>		<u>134,989.09</u>
Student Tuition & Fees			
Tuition	<u>874,075.75</u>		<u>874,075.75</u>
Fees	<u>1,903.00</u>		<u>1,903.00</u>
Other (List) Public Service	<u>7,729.90</u>		<u>7,729.90</u>
TOTAL TUITION & FEES	<u>883,708.65</u>		<u>883,708.65</u>
Other Sources			
Sales and Service Fees			
Facilities Revenue			
Interest on Investments	<u>4,837.54</u>	<u>4,033.71</u>	<u>8,871.25</u>
Non-Governmental Grants			
Other Revenue (List) Misc.	<u>573.61</u>	<u>4,177.04</u>	<u>4,750.65</u>
TOTAL OTHER SERVICES	<u>5,411.15</u>	<u>8,210.75</u>	<u>13,621.90</u>
TOTAL 1975-76 REVENUE (Accrual Basis)	<u>2,944,505.33</u>	<u>174,638.29</u>	<u>3,119,143.62</u>

UNIFORM FINANCIAL STATEMENT

College SAUK VALLEY COLLEGE Dist. No. 506 Year Ended June 30, 1976

RESTRICTED PURPOSES FUND REVENUES BY SOURCE (Accrual Basis)

Restricted
Purposes Fund

Local Government List:

TOTAL LOCAL GOVERNMENT

State Government List:

INFORMATION NOT OF ANY VALUE

TOTAL STATE GOVERNMENT

Federal Government List:

TOTAL FEDERAL GOVERNMENT

Other Sources List:

TOTAL OTHER SOURCES

**TOTAL RESTRICTED PURPOSES
FUND REVENUE (Accrual Basis)**

UNIFORM FINANCIAL STATEMENT

College SAUK VALLEY COLLEGE

Dist. No. 506

June 30, 1976

Year Ended

RESTRICTED PURPOSES FUND EXPENDITURES (Accrual Basis)

Restricted
Purposes Fund

8

BY PROGRAM

Instruction	_____	_____
Academic Support	_____	_____
Student Services	_____	_____
Public Service	_____	_____
Organized Research	_____	_____
Independent Operations	_____	_____
Operation and Maintenance of Plant	_____	_____
General Administration	_____	_____
Institution: Support	_____	_____

RESTRICTED PURPOSES FUND
EXPENDITURES (Accrual Basis)

INFORMATION NOT OF ANY VALUE

Illinois Community College Board
CERTIFICATION OF CHARGE-BACK REIMBURSEMENT
Community College District No. 506
For Year 1975-1976

I. Education Fund Expenditures (Less Capital Outlay):

A. Instruction	\$ 1,515,150.79
B. Academic Support	135,145.43
C. Student Services	278,058.95
D. Public Services	7,729.90
E. Organized Research	-0-
F. Independent Research	-0-
G. Operation & Maintenance of Plant	509,890.72
H. General Administration	199,988.54
I. Institutional Support	<u>210,283.41</u>
Sub Total	<u>\$ 2,856,247.74</u>

Add Capital Outlay Equipment from Non-State and Non-Federal Sources

Year

1966-67	\$ 6,168.11
1967-68	30,731.28
1968-69	<u>38,789.50 x 12½% = \$ 4,848.69</u>
1969-70	7,398.60 x 12½% = 924.82
1970-71	15,925.15 x 12½% = 1,990.64
1971-72	16,849.05 x 12½% = 2,106.13
1972-73	11,078.97 x 12½% = 1,384.87
1973-74	14,149.52 x 12½% = 1,768.69
1974-75	57,038.73 x 12½% = 7,129.84
1975-76	<u>73,440.30 x 12½% = 9,180.04</u>
1975-76	<u>5,101.18 Voc.Tech & VCI</u>
Total Equip.	<u>\$276,670.39 (1966-76)</u>

Sub Total (1968-76) 29,333.72

Grand Total Education Fund \$ 2,885,581.46

II. Building Fund Expenditures (Less Capital Outlay):

A. Public Service	\$ -0-
B. Organized Research	-0-
C. Independent Operations	-0-
D. Operation and Maintenance of Plant	75,940.18
E. General Administration	-0-
F. Institutional Support	<u>-0-</u>
Sub Total	<u>\$ 75,940.18</u>

Add Capital Outlay Equipment from Non-State and Non-Federal Sources

Year

1966-67	\$ 3,156.84
1967-68	13,867.64
1968-69	<u>3,104.74 x 12½% = \$ 388.09</u>
1969-70	(642.77) x 12½% = (80.35)
1970-71	3,141.20 x 12½% = 392.65
1971-72	11,986.82 x 12½% = 1,498.35
1972-73	8,077.60 x 12½% = 1,009.70
1973-74	8,547.65 x 12½% = 1,068.46
1974-75	7,802.70 x 12½% = 975.34
1975-76	<u>8,301.68 x 12½% = 1,037.71</u>
Total Equip.	<u>\$ 67,344.10 (1966-76)</u>

Sub Total (1968-76) \$ 6,289.95

Add Capital Outlay Temporary Buildings from Non-State and Non-Federal Sources
Sub Total -0-

Grand Total Building Fund \$ 82,230.13

III. Bond and Interest Fund
 Interest Payments and Finance Charges, Year 1975-76 \$ 103,994.37

IV. Site and Construction Fund
 Capital Outlay Equipment from Non-State and Non-Federal Sources*

Year

1966-67	\$ 172,315.75
1967-68	36,627.31
1968-69	-0- x 12½% = \$ -0-
1969-70	235,846.43 x 12½% = 29,480.80
1970-71	51,624.13 x 12½% = 6,453.02
1971-72	889.25 x 12½% = 111.16
1972-73	-0- x 12½% = -0-
1973-74	2,541.01 x 12½% = 317.63
1974-75	137.36 x 12½% = 17.17
1975-76	-0- x 12½% = -0-

Total Equip. \$ 499,981.24 (1966-76)

Sub Total (1968-76) \$ 36,379.78

Add Building Depreciation**

Year

1966-67	\$1,089,364.73 x 2% = \$ 21,787.29
1967-68	1,990,750.77 x 2% = 39,815.02
1968-69	28,570.31 x 2% = 571.41
1969-70	20,759.42 x 2% = 415.19
1970-71	45,977.76 x 2% = 919.56
1971-72	7,507.05 x 2% = 150.14
1972-73	11,065.04 x 2% = 221.30
1973-74	45,739.58 x 2% = 914.79
1974-75	73,595.53 x 2% = 1,471.91
1975-76	130,354.48 x 2% = 2,607.09

Total Bldg. \$3,443,684.67

Sub Total 68,873.70

Grand Total Site and Construction Fund \$ 105,253.48

V. Grand Total All Expenditures \$ 3,177,059.44

VI. Computation of Full Time Equivalent Students (semester hr. basis)
 Data from State Apportionment Claims

	Summer Term or Semester	Fall Term or Semester	Winter*** Term	Spring Term or Semester	Yearly Totals
A. Sem.Hrs. Carried	6,128	28,471		28,067	62,666
B. Full-time Load (Sem.Hr.Basis)					÷ 30
C. Av. Full Time Equiv. Annual Basis					2,089

VII. Full Time Equivalent Cost = Item #V ÷ Item #VI (C) Total = \$ 1,520.85

VIII. Cost Per Semester Hour = Item #VII ÷ 30 semester hours = 50.70

* Includes local college dollars spent on moveable equipment only.

** Includes local college dollars spent on building and fixed equipment only.
 (Does not include state and federal monies or land values.)

*** Districts on a quarter system only.

IX. A. Total Non-Capital State Funds Received Last Year (exclude State flat-rate grants for apportionment and equalization grants and include non-business occupational technical grants)	\$ 217,909.25
B. Total Non-Capital State Funds per Semester Hour (Item #IX A ÷ Item #VI A)	3.48
X. A. Total Non-Capital Federal Funds Received Last Year	134,784.91
B. Total Non-Capital Federal Funds per Semester Hour (Item #X A ÷ #VI A)	2.15
XI. Charge-back per Semester Hour	
A. Cost of one Semester Hour (Item #VIII)	50.70
B. Less following deductions:	
1. Student Tuition per Semester Hour (Current year)	15.00
2. State flat rate grant (apportionment semester hour) (current year)	17.61
3. Non-Capital State Funds per Semester Hour (Item #IX B)	3.48
4. Non-Capital Federal Funds per Semester Hour (Item #X B)	<u>2.15</u>
Total Deduction	<u>38.24</u>
C. Amount to be charged back per Semester Hour	\$ 12.46
D. Amount to be charged back per Quarter Hour (Item #XI C x 2/3)	--

Approved: Robert Edison
Chief Business Officer

September 28, 1976

Date

Approved: George E. Cole
College President

September 28, 1976

Date

I N D E X

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HAMILTON and BLAINE

CERTIFIED PUBLIC ACCOUNTANTS

14 PARK AVENUE EAST
PRINCETON, ILLINOIS
PHONE 872-6621

P.O. BOX 368, 114 E. EVERETT
DIXON, ILLINOIS 61021
Phone 284-2285

110 JACKSON
WALNUT, ILLINOIS
PHONE 379-9007

Board of Trustees
Sauk Valley Community College District 506
Dixon, Illinois

We have examined the accompanying balance sheet of the respective funds of Sauk Valley Community College District 506, as of June 30, 1976, and the related statements of revenues and expenditures and changes in fund balance for the year then ended. We have also examined the statement of general fixed assets as of June 30, 1976. Our examination was made in accordance with generally accepted auditing standards, and with the Uniform Accounting Manual of the Illinois Community College Board, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary under the circumstances, including verification of student enrollments upon which claims were filed with the Illinois Community College Board.

In our opinion, the aforementioned financial statements present fairly the financial position of the designated funds of Sauk Valley Community College District 506, as of June 30, 1976, and the results of their operations for the year then ended, in conformity with the regulations of the Illinois Community College Board as to claims, and in conformity with the Uniform Accounting Manual of the Illinois Community College Board and generally accepted accounting principles applied on a basis consistent with that of the preceding year. In our opinion, also, the statement of general fixed assets at June 30, 1976, is fairly stated.

August 20, 1976

Hamilton and Blaine

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 BALANCE SHEET - ALL FUNDS
 JUNE 30, 1976

<u>ASSETS</u>	Educational Fund	Building and Maintenance Fund
Cash on hand and in banks	\$121,933.61	\$104,977.96
Investments - at cost		51,461.56
Interfund receivables:		
Student Activity Fund	153,144.80	482.85
Grant and Assistance Clearing Fund	7,767.50	
Notes receivable - students		
Accounts receivable:		
Government claims	92,165.75	
Other	145.52	5.53
Inventories		
Prepaid expenses (Note A)	709.32	
Amount to be provided by future tax levies to retire bonds and pay interest		
 Total assets	<u>\$375,866.50</u>	<u>\$156,927.90</u>

LIABILITIES AND FUND BALANCE

Interfund payables:		
Building and Maintenance Fund		
Educational Fund		
Student Loan Fund		
Book Store Fund		
Payroll deductions payable - employees' insurance	\$ 5,034.78	
Bonds payable		
Interest payable		
Accounts payable	42,679.85	\$ 5,327.25
Deferred summer school tuition and fees (Note A)	75,125.96	
Deferred taxes (Note A)	64,976.81	16,238.08
Undistributed student aid		
 Total liabilities	187,817.40	21,565.33
 Fund balance	<u>188,049.10</u>	<u>135,362.57</u>
 Total liabilities and fund balance	<u>\$375,866.50</u>	<u>\$156,927.90</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF CHANGES IN FUND BALANCE
 Year ended June 30, 1976

	Educational Fund	Building and Maintenance Fund	Bond and Interest Fund	Site and Construction Fund	Working Cash Fund	Student Loan Fund	Student Activity Fund	Trust and Agency Fund	Book Store Fund
Fund balance, June 30, 1975	\$ 178,332.99	\$ 44,966.14	\$ -0-	\$ 624,955.46	\$ 534,225.56	\$ 3,331.65	\$ 25,804.62	\$ 34,576.83	\$ 73,282.18
Total revenues for the year ended June 30, 1976 (as annexed)	2,947,065.33	174,638.29	449,864.79	88,096.47	29,863.93	272.29	70,956.06	192,381.03	209,134.66
Total expenditures for the year ended June 30, 1976 (as annexed)	(2,934,789.22)	(84,241.86)	(428,994.37)	(130,354.48)	-0-	(1,654.79)	(63,984.91)	(195,052.65)	(183,427.43)
Adjustment - transfer of funds from Educational Fund (Note G)		(2,560.00)				2,560.00			
Adjustment - available funds off-set against amount to be provided by future tax levies to retire bonds and pay interest			(20,870.42)						
Excess (deficit) of revenues over expenditures for the year ended June 30, 1976	9,716.11	90,396.43	-0-	(42,258.01)	29,863.93	1,177.50	6,971.15	(2,671.62)	25,707.23
Fund balance, June 30, 1976	\$ 188,049.10	\$ 135,362.57	\$ -0-	\$ 582,697.45	\$ 564,089.49	\$ 4,509.15	\$ 32,775.77	\$ 31,905.21	\$ 98,989.41

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF REVENUES
 EDUCATIONAL FUND
 Year ended June 30, 1976

	Actual	Budget	Over (under) budget
<u>Local Governmental Sources</u>			
Current taxes	\$ 665,552.83	\$ 665,265.00	\$ 287.83
Back taxes	19.78	-0-	19.78
Payment in lieu of taxes	139.99	-0-	139.99
Charge-back revenue	<u>42,396.23</u>	<u>41,000.00</u>	<u>1,396.23</u>
	<u>708,108.83</u>	<u>706,265.00</u>	<u>1,843.83</u>
<u>State Governmental Sources</u>			
State apportionment - flat grant	1,065,349.95	1,162,854.00	(97,504.05)
Fiscal 1975 payments	7,368.66	-0-	7,368.66
State work study	10,943.00	17,375.00	(6,432.00)
Vocational technical education - regular	123,729.00	121,113.00	2,616.00
Vocational technical education - equipment	4,897.00	7,028.00	(2,131.00)
	<u>1,212,287.61</u>	<u>1,308,370.00</u>	<u>(96,082.39)</u>
<u>Federal Governmental Sources</u>			
Title VI - work study	115,108.76	127,709.00	(12,600.24)
H.E.W. Grant	3,918.00	3,918.00	-0-
Veterans cost of instruction program	15,948.00	15,948.00	-0-
Other (Note G)	2,574.33	1,000.00	1,574.33
	<u>137,549.09</u>	<u>148,575.00</u>	<u>(11,025.91)</u>
<u>Student Tuition and Fees</u>			
Tuition	874,075.75	819,666.00	54,409.75
Fees	1,903.00	1,500.00	403.00
Public services income	7,729.90	4,500.00	3,229.90
	<u>883,708.65</u>	<u>825,666.00</u>	<u>58,042.65</u>
<u>Other Sources</u>			
Interest on investments	4,837.54	10,000.00	(5,162.46)
Other revenue	573.61	1,550.00	(976.39)
	<u>5,411.15</u>	<u>11,550.00</u>	<u>(6,138.85)</u>
<u>Total revenues</u>	<u>\$2,947,065.33</u>	<u>\$3,000,426.00</u>	<u>\$ (53,360.67)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND
 Year ended June 30, 1976

INSTRUCTION

	Actual	Budget	Over (under) budget
<u>Division of Business</u>			
Salaries - full-time	\$ 108,235.22	\$ 115,235.00	\$ (6,999.78)
Contractual services	3,091.89	2,415.00	676.89
General materials & supplies	5,639.38	6,300.00	(660.62)
Conference & meeting expense	1,932.90	1,680.00	252.90
	<u>118,899.39</u>	<u>125,630.00</u>	<u>(6,730.61)</u>
<u>Food Services</u>			
Contractual services	55.00	210.00	(155.00)
General materials & supplies	911.79	945.00	(33.21)
Conference & meeting expense	77.85	210.00	(132.15)
Equipment	211.46	-0-	211.46
	<u>1,256.10</u>	<u>1,365.00</u>	<u>(108.90)</u>
<u>Division of Agriculture</u>			
Salaries - full-time	16,999.92	17,000.00	(.08)
Contractual services	95.00	210.00	(115.00)
General materials & supplies	2,055.91	2,365.00	(309.09)
Conference & meeting expense	208.94	735.00	(526.06)
Equipment	118.42	-0-	118.42
	<u>19,478.19</u>	<u>20,310.00</u>	<u>(831.81)</u>
<u>Division of Industrial Education</u>			
Salaries - full-time	80,225.28	80,225.00	.28
Contractual services	2,093.78	630.00	1,463.78
General materials & supplies	12,380.88	11,605.00	775.88
Conference & meeting expense	563.84	525.00	38.84
Equipment	1,689.42	-0-	1,689.42
	<u>96,953.20</u>	<u>92,985.00</u>	<u>3,968.20</u>
<u>Cosmetology</u>			
Contractual services	<u>45,138.32</u>	<u>26,510.00</u>	<u>18,628.32</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

INSTRUCTION (Cont.)

	Actual	Budget	Over (under) budget
<u>Human Services</u>			
Salaries - full-time	13,425.12	13,425.00	.12
Contractual services	100.00	105.00	(5.00)
General materials & supplies	841.79	1,050.00	(208.21)
Conference & meeting expense	486.57	525.00	(38.43)
Equipment	100.30	-0-	100.30
	<u>14,953.78</u>	<u>15,105.00</u>	<u>(151.22)</u>
<u>Division of Social Science</u>			
Salaries - full-time	109,425.32	109,425.00	.32
Salaries - office staff	4,941.00	6,307.00	(1,366.00)
Contractual services	-0-	120.00	(120.00)
General materials & supplies	2,172.93	2,732.00	(559.07)
Conference & meeting expense	530.33	963.00	(432.67)
	<u>117,069.58</u>	<u>119,547.00</u>	<u>(2,477.42)</u>
<u>Law Enforcement and Fire Science</u>			
Salaries - administration	1,400.00	1,400.00	-0-
Salaries - full-time	25,464.96	26,900.00	(1,435.04)
Contractual services	64.60	265.00	(200.40)
General materials & supplies	4,274.92	4,075.00	199.92
Conference & meeting expense	852.40	735.00	117.40
Equipment	272.00	-0-	272.00
	<u>32,328.88</u>	<u>33,375.00</u>	<u>(1,046.12)</u>
<u>Library Technology</u>			
General materials & supplies	<u>401.86</u>	<u>400.00</u>	<u>1.86</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

INSTRUCTION (Cont.)

	Actual	Budget	Over (under) budget
<u>Division of Humanities</u>			
Salaries - full-time	223,124.68	222,963.00	161.68
Salaries - office staff	5,879.05	7,005.00	(1,125.95)
General materials & supplies - humanities	2,086.04	2,500.00	(413.96)
Conference & meeting expense - humanities	1,090.87	962.00	128.87
Contractual services - art	140.00	300.00	(160.00)
General materials & supplies - art	271.81	1,600.00	(1,328.19)
Conference & meeting expense - art	108.10	121.00	(12.90)
Equipment - art	5,124.97	-0-	5,124.97
Contractual services - music	318.50	700.00	(381.50)
General materials & supplies - music	1,509.18	1,582.00	(72.82)
Conference & meeting expense - music	300.49	242.00	58.49
Equipment - music	1,026.95	-0-	1,026.95
	<u>240,980.64</u>	<u>237,975.00</u>	<u>3,005.64</u>
<u>Division of Math-Science</u>			
Salaries - full-time	130,050.00	130,050.00	-0-
Contractual services	-0-	700.00	(700.00)
General materials & supplies	8,781.79	8,395.00	386.79
Conference & meeting expense	258.53	962.00	(703.47)
Equipment	1,759.96	-0-	1,759.96
	<u>140,850.28</u>	<u>140,107.00</u>	<u>743.28</u>
<u>Division of Health Sciences</u>			
Salaries - full-time	166,665.82	174,680.00	(8,014.18)
Salaries - office staff	6,102.00	6,102.00	-0-
Contractual services	72.49	920.00	(847.51)
General materials & supplies	6,934.64	6,690.00	244.64
Conference & meeting expense	3,290.40	3,075.00	215.40
Equipment	1,130.02	-0-	1,130.02
	<u>184,195.37</u>	<u>191,467.00</u>	<u>(7,271.63)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

INSTRUCTION (Cont.)

	Actual	Budget	Over (under) budget
<u>Division of Physical Education</u>			
Salaries - full time	50,775.08	50,775.00	.08
General materials & supplies	2,449.03	2,455.00	(5.97)
Conference & meeting expense	248.95	352.00	(103.05)
	<u>53,473.06</u>	<u>53,582.00</u>	<u>(108.94)</u>
<u>Instructional Program Administration</u>			
Salaries - administration	48,500.16	48,500.00	.16
Salaries - instructional part-time	146,024.72	140,000.00	6,024.72
Salaries - summer session	99,756.50	100,000.00	(243.50)
Salaries - secretarial	28,411.20	28,411.00	.20
Contractual services - workroom	939.05	1,100.00	(160.95)
Contractual services - unallocated	1,027.38	1,925.00	(897.62)
Faculty in-service training	2,685.58	5,000.00	(2,314.42)
General materials & supplies - workroom	868.97	1,000.00	(131.03)
General materials & supplies - faculty office	698.02	800.00	(101.98)
General materials & supplies - institutional committees	199.55	250.00	(50.45)
Tuition reimbursement	3,812.00	5,000.00	(1,188.00)
Equipment - general	9,507.25	-0-	9,507.25
Equipment - workroom	831.50	-0-	831.50
	<u>343,261.88</u>	<u>331,986.00</u>	<u>11,275.88</u>
<u>Arts and Sciences</u>			
Student employees - federal	16,684.85	18,673.00	(1,988.15)
Student tutors	1,794.00	2,500.00	(706.00)
SVC student employees	659.40	-0-	659.40
Contractual services	-0-	50.00	(50.00)
General materials & supplies	948.43	1,300.00	(351.57)
Conference & meeting expense	571.71	800.00	(228.29)
	<u>20,658.39</u>	<u>23,323.00</u>	<u>(2,664.61)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

INSTRUCTION (Cont.)

	Actual	Budget	Over (under) budget
<u>Career Education</u>			
Student employees - federal	3,723.94	5,000.00	(1,276.06)
SVC student employees	9,214.90	15,326.00	(6,111.10)
SVC student employees - state	792.00	-0-	792.00
Contractual services	801.20	1,000.00	(198.80)
General materials & supplies	1,597.49	1,315.00	282.49
Conference & meeting expense	1,900.26	1,575.00	325.26
	<u>18,029.79</u>	<u>24,216.00</u>	<u>(6,186.21)</u>
<u>Community Education</u>			
Salaries - administration	19,840.08	19,840.00	.08
Instructional salaries	46,730.26	55,000.00	(8,269.74)
Community services coordinators	3,030.00	3,500.00	(470.00)
Salaries - secretarial	8,640.00	8,640.00	-0-
Contractual services	326.50	1,000.00	(673.50)
General materials & supplies	1,738.67	2,500.00	(761.33)
Conference & meeting expense	1,112.90	1,500.00	(387.10)
Equipment	869.47	-0-	869.47
	<u>82,287.88</u>	<u>91,980.00</u>	<u>(9,692.12)</u>
<u>Developmental Program</u>			
Contractual services	133.59	120.00	13.59
General materials & supplies	7,104.43	6,515.00	589.43
Conference & meeting expense	337.90	363.00	(25.10)
Equipment	1,774.40	-0-	1,774.40
	<u>9,350.32</u>	<u>6,998.00</u>	<u>2,352.32</u>
Total Instruction	<u>1,539,566.91</u>	<u>1,536,861.00</u>	<u>2,705.91</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

ACADEMIC SUPPORT

	<u>Actual</u>	<u>Budget</u>	<u>Over (under) budget</u>
<u>Learning Resource Center</u>			
Salaries - professional	52,734.92	52,735.00	(.08)
Salaries - secretarial	19,818.16	20,196.00	(377.84)
Salaries - student employees - federal	10,445.80	10,492.00	(46.20)
Salaries - student employees - state	695.25	-0-	695.25
Contractual services	2,390.75	2,400.00	(9.25)
Library supplies	7,553.75	7,300.00	253.75
Audio visual supplies	6,293.19	6,300.00	(6.81)
Xerox supplies	3,613.67	1,500.00	2,113.67
Library books	31,170.94	30,000.00	1,170.94
Conference & meeting expense	429.00	413.00	16.00
Equipment	10,387.26	-0-	10,387.26
Total Academic Support	145,532.69	131,336.00	14,196.69

STUDENT SERVICES AND AIDS

<u>Admissions and Records</u>			
Salaries - professional	35,200.08	35,200.00	.08
Salaries - secretarial	28,539.96	25,409.00	3,130.96
Salaries - student employees - federal	3,914.35	3,435.00	479.35
Salaries - student employees - state	25.30	-0-	25.30
Contractual services	-0-	175.00	(175.00)
General materials & supplies	3,079.07	2,600.00	479.07
Conference & meeting expense	-0-	500.00	(500.00)
Equipment	3,584.95	-0-	3,584.95
	74,343.71	67,319.00	7,024.71

Counseling and Testing

Salaries - professional	72,790.26	86,540.00	(13,749.74)
Salaries - secretarial	6,128.88	6,129.00	(.12)
	78,919.14	92,669.00	(13,749.86)

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

STUDENT SERVICES AND AIDS (Cont.)

	Actual	Budget	Over (under) budget
<u>Health Services</u>			
Materials & supplies	94.13	300.00	(205.87)
<u>Financial Aids</u>			
Salaries - professional	19,249.92	19,250.00	.08
Salaries - secretarial	6,517.30	5,832.00	685.30
	<u>25,767.22</u>	<u>25,082.00</u>	<u>685.22</u>
<u>Administration of Student Services & Aids</u>			
Salaries - administration	23,800.08	23,800.00	.08
Salaries - secretarial	7,322.13	7,155.00	167.13
Salaries - student employees - federal	25,878.29	33,530.00	(7,651.71)
Salaries - student employees - state	4,379.40	-0-	4,379.40
Other salaries - coaching	6,200.00	5,900.00	300.00
Contractual services	67.25	225.00	(157.75)
General materials & supplies	8,966.63	7,200.00	1,766.63
Recruitment at fairs, etc.	959.46	2,150.00	(1,190.54)
Commencement	5,492.49	4,000.00	1,492.49
Conference & meeting expense	3,311.99	3,500.00	(188.01)
Equipment	2,336.27	-0-	2,336.27
	<u>88,713.99</u>	<u>87,460.00</u>	<u>1,253.99</u>
<u>Veterans Grant Program</u>			
Salaries - professional	10,999.92	11,000.00	.08
Salaries - secretarial	2,388.49	1,700.00	688.49
General materials & supplies	1,655.39	1,750.00	(94.61)
Conference & meeting expense	1,098.18	1,000.00	98.18
Equipment	204.18	498.00	(293.82)
	<u>16,346.16</u>	<u>15,948.00</u>	<u>398.16</u>
Total Student Services and Aids	<u>284,184.35</u>	<u>288,778.00</u>	<u>(4,593.65)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

PUBLIC SERVICES

	<u>Actual</u>	<u>Budget</u>	<u>Over (under) budget</u>
<u>Public Services</u>			
Salaries	6,755.00	3,500.00	3,255.00
Contractual services	500.00	500.00	-0-
General materials & supplies	474.90	500.00	(25.10)
Total Public Services	7,729.90	4,500.00	3,229.90

OPERATION AND MAINTENANCE OF PLANT

Operation and Maintenance of Plant

Salaries - services staff	255,314.36	262,120.00	(6,805.64)
Salaries - student employees - federal	43,075.40	75,941.00	(32,865.60)
Salaries - student employees - state - boys	2,998.76	-0-	2,998.76
Salaries - student employees - state - matrons	1,894.11	-0-	1,894.11
Salaries - federal work study - matrons	14,371.78	-0-	14,371.78
Gas utilities	66,090.03	66,175.00	(84.97)
Electricity	105,365.96	108,320.00	(2,954.04)
Telephone	20,780.32	21,500.00	(719.68)
Total Operation and Maintenance of Plant	509,890.72	534,056.00	(24,165.28)

GENERAL ADMINISTRATION

President's Office

Salaries - administration	33,000.00	33,000.00	-0-
Salaries - secretarial	8,555.87	9,100.00	(544.13)
Salaries - student employees - federal	2,181.00	3,730.00	(1,549.00)
Salaries - student employees - state	494.00	-0-	494.00
Contractual services	-0-	100.00	(100.00)
General materials & supplies	3,096.82	2,000.00	1,096.82
Conference & meeting expense	2,139.49	4,000.00	(1,860.51)
Special affairs	760.63	1,500.00	(739.37)
Equipment	306.85	-0-	306.85
	50,534.66	53,430.00	(2,895.34)

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

GENERAL ADMINISTRATION (Cont.)

	Actual	Budget	Over (under) budget
<u>Business Office</u>			
Salaries - administration	30,000.00	30,000.00	-0-
Salaries - professional	19,500.00	19,500.00	-0-
Salaries - secretarial	37,639.75	45,725.00	(8,085.25)
Salaries - student employees - federal	6,833.80	8,500.00	(1,666.20)
Salaries - student employees - state	294.00	-0-	294.00
Contractual services	1,661.80	1,850.00	(188.20)
General materials & supplies	9,203.52	7,000.00	2,203.52
Conference & meeting expense	1,389.09	1,975.00	(585.91)
Equipment	2,719.35	-0-	2,719.35
	<u>109,241.31</u>	<u>114,550.00</u>	<u>(5,308.69)</u>
<u>Community Relations</u>			
Salaries - administration	18,799.92	18,800.00	(.08)
Salaries - secretarial	1,902.80	6,250.00	(4,347.20)
General materials & advertising	22,359.05	42,000.00	(19,640.95)
Conference & meeting expense	177.00	750.00	(573.00)
Equipment	200.59	-0-	200.59
	<u>43,439.36</u>	<u>67,800.00</u>	<u>(24,360.64)</u>
Total General Administration	<u>203,215.33</u>	<u>235,780.00</u>	<u>(32,564.67)</u>

INSTITUTIONAL SUPPORT

Board of Trustees

Contractual - auditing & legal	11,148.73	13,000.00	(1,851.27)
Other general supplies - elections	2,098.31	2,500.00	(401.69)
Conference & meeting expense	2,350.34	2,000.00	350.34
	<u>15,597.38</u>	<u>17,500.00</u>	<u>(1,902.62)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

INSTITUTIONAL SUPPORT (Cont.)

	Actual	Budget	Over (under) budget
<u>Institutional Expense</u>			
Salaries - secretarial	5,735.07	6,250.00	(514.93)
Group medical & life insurance	22,324.33	25,750.00	(3,425.67)
<u>Unallocated</u> contractual services	1,701.19	1,675.00	26.19
General materials & supplies - faculty association	146.10	200.00	(53.90)
Postage	18,745.05	20,800.00	(2,054.95)
Publications & dues	3,995.47	6,200.00	(2,204.53)
Advertising	333.47	500.00	(166.53)
Recruitment	26.95	2,000.00	(1,973.05)
	<u>53,007.63</u>	<u>63,375.00</u>	<u>(10,367.37)</u>
<u>Fixed Charges</u>			
General insurance	<u>20,632.70</u>	<u>21,140.00</u>	<u>(507.30)</u>
<u>Capital Outlay</u>			
Equipment	<u>-0-</u>	<u>90,137.00</u>	<u>(90,137.00)</u>
<u>State Vocational</u>			
Equipment	<u>9,790.05</u>	<u>-0-</u>	<u>9,790.05</u>
<u>Tuition Charge Back</u>	<u>17,433.55</u>	<u>12,500.00</u>	<u>4,933.55</u>
<u>Institutional Research</u>			
General materials & supplies	200.03	400.00	(199.97)
Conference & meeting expense	-0-	500.00	(500.00)
Equipment	266.11	-0-	266.11
	<u>466.14</u>	<u>900.00</u>	<u>(433.86)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF EXPENDITURES
 EDUCATIONAL FUND (Cont.)
 Year ended June 30, 1976

INSTITUTIONAL SUPPORT (Cont.)

	Actual	Budget	Over (under) budget
<u>Data Processing Services</u>			
Salaries - professional	45,900.00	45,900.00	-0-
Salaries - secretarial	6,006.96	6,007.00	(.04)
Salaries - student employees - federal	3,863.90	3,860.00	3.90
Contractual services	2,565.00	2,382.00	183.00
General materials & supplies	4,462.29	4,100.00	362.29
Conference & meeting expense	636.87	600.00	36.87
Rental of NCR & IBM equipment	39,977.10	41,187.00	(1,209.90)
Equipment	24,329.75	-0-	24,329.75
	<u>127,741.87</u>	<u>104,036.00</u>	<u>23,705.87</u>
<u>Provision for Contingencies</u>			
	<u>-0-</u>	<u>687.00</u>	<u>(687.00)</u>
Total Institutional Support	<u>244,669.32</u>	<u>310,275.00</u>	<u>(65,605.68)</u>
Total expenditures	<u>\$2,934,789.22</u>	<u>\$3,041,586.00</u>	<u>\$(106,796.78)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF REVENUES AND EXPENDITURES
 BUILDING AND MAINTENANCE FUND
 Year ended June 30, 1976

	<u>Actual</u>	<u>Budget</u>	<u>Over (under) budget</u>
Revenues:			
Current taxes	\$166,387.59	\$162,087.00	\$ 4,300.59
Back taxes	4.95	-0-	4.95
Payment in lieu of taxes	35.00	-0-	35.00
Interest on investments	4,033.71	2,000.00	2,033.71
Other revenues	<u>4,177.04</u>	<u>1,500.00</u>	<u>2,677.04</u>
 Total revenues	 <u>174,638.29</u>	 <u>165,587.00</u>	 <u>9,051.29</u>
 Expenditures:			
Operation and maintenance of plant:			
General materials and office supplies	50,361.84	51,500.00	(1,138.16)
Contractual services	19,716.03	42,027.00	(22,310.97)
Conference and meeting expense	<u>237.58</u>	<u>1,000.00</u>	<u>(762.42)</u>
	<u>70,315.45</u>	<u>94,527.00</u>	<u>(24,211.55)</u>
 Fixed charges:			
Rental	186.00	1,500.00	(1,314.00)
Group health and life insurance	<u>5,438.73</u>	<u>5,000.00</u>	<u>438.73</u>
	<u>5,624.73</u>	<u>6,500.00</u>	<u>(875.27)</u>
 Capital outlay - additional equipment	 <u>8,301.68</u>	 <u>8,400.00</u>	 <u>(98.32)</u>
 Provision for contingencies	 <u>-0-</u>	 <u>15,000.00</u>	 <u>(15,000.00)</u>
 Total expenditures	 <u>84,241.86</u>	 <u>124,427.00</u>	 <u>(40,185.14)</u>
 Excess of revenues over expenditures	 <u>\$ 90,396.43</u>	 <u>\$ 41,160.00</u>	 <u>\$ 49,236.43</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF REVENUES AND EXPENDITURES
 BOND AND INTEREST FUND
 Year ended June 30, 1976

	Actual	Budget	Over (under) budget
Revenues:			
Current taxes	\$438,154.91	\$429,030.00	\$ 9,124.91
Back taxes	15.00	-0-	15.00
Payment in lieu of taxes	92.15	-0-	92.15
Interest on investments	<u>11,602.73</u>	<u>10,500.00</u>	<u>1,102.73</u>
 Total revenues	 <u>449,864.79</u>	 <u>439,530.00</u>	 <u>10,334.79</u>
 Expenditures:			
Fixed charges:			
Interest on bonds - current maturities	103,700.00	103,700.00	-0-
Other	294.37	1,000.00	(705.63)
	<u>103,994.37</u>	<u>104,700.00</u>	<u>(705.63)</u>
 Bond principal retired	 <u>325,000.00</u>	 <u>325,000.00</u>	 <u>-0-</u>
 Total expenditures	 <u>428,994.37</u>	 <u>429,700.00</u>	 <u>(705.63)</u>
 Excess of revenues over expenditures	 <u>\$ 20,870.42</u>	 <u>\$ 9,830.00</u>	 <u>\$ 11,040.42</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF REVENUES AND EXPENDITURES
 SITE AND CONSTRUCTION FUND
 Year ended June 30, 1976

	<u>Actual</u>	<u>Budget</u>	<u>Over (under) budget</u>
Revenues:			
Interest on investments	\$ 25,589.40	\$ 25,000.00	\$ 589.40
Building rental - Annixter	46,180.82	47,000.00	(819.18)
Building rental - Unit 5	13,900.00	13,000.00	900.00
Other revenues	<u>2,426.25</u>	<u>-0-</u>	<u>2,426.25</u>
Total revenues	<u>88,096.47</u>	<u>85,000.00</u>	<u>3,096.47</u>
Expenditures:			
Capital expenditures:			
Site acquisition and improvements	17,579.25	25,000.00	(7,420.75)
Welding lab	6,373.02	-0-	6,373.02
Building repairs	15,000.00	-0-	15,000.00
Building improvement - holding pond	83,937.00	75,000.00	8,937.00
Office equipment	-0-	10,000.00	(10,000.00)
Instructional equipment	-0-	10,000.00	(10,000.00)
Service equipment	-0-	10,000.00	(10,000.00)
Other capital outlay	<u>7,465.21</u>	<u>20,000.00</u>	<u>(12,534.79)</u>
Total expenditures	<u>130,354.48</u>	<u>150,000.00</u>	<u>(19,645.52)</u>
Excess (deficit) of revenues over expenditures	<u>\$(42,258.01)</u>	<u>\$(65,000.00)</u>	<u>\$ 22,741.99</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF REVENUES AND EXPENDITURES
 WORKING CASH FUND
 Year ended June 30, 1976

	<u>Actual</u>	<u>Budget</u>	<u>Over (under) budget</u>
Revenues:			
Interest on investments	\$ 29,863.93	\$ 20,000.00	\$ 9,863.93
Expenditures	-0-	-0-	-0-
Excess of revenues over expenditures	<u>\$ 29,863.93</u>	<u>\$ 20,000.00</u>	<u>\$ 9,863.93</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF REVENUES AND EXPENDITURES
STUDENT LOAN FUND
Year ended June 30, 1976

Revenues:

Interest on student loans	\$ 132.29
Bad debt repaid	<u>140.00</u>
	<u>272.29</u>

Expenditures:

Uncollectible student loans	<u>1,654.79</u>
Total expenditures	<u>1,654.79</u>
Adjustment - transfer of funds from Educational Fund (Note G)	<u>2,560.00</u>
Excess of revenues over expenditures	<u>\$1,177.50</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF REVENUES AND EXPENDITURES
STUDENT ACTIVITY FUND
Year ended June 30, 1976

Revenues:

Comprehensive fees	\$62,873.90
Athletic events	152.80
Drama income	3,705.90
Student activities	3,242.35
Film income	792.00
Other	<u>189.11</u>
 Total revenues	 <u>70,956.06</u>

Expenditures:

Athletic events	18,525.00
Intramural events	941.80
Cheerleaders and pom pom squad	1,143.15
Debate	4,547.31
Drama	2,199.53
Music	2,267.31
Associated student board	1,818.47
Student activities	18,302.62
Musical	2,300.00
Student newspaper	2,258.39
Student magazine	2,315.31
Women's intercollegiate activities	5,496.22
Equipment	<u>1,869.80</u>
 Total expenditures	 <u>63,984.91</u>

Excess of revenues over expenditures \$ 6,971.15

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF REVENUES AND EXPENDITURES
 TRUST AND AGENCY FUND
 Year ended June 30, 1976

Accounts	Balance June 30, 1975	Revenues	Expenditures	Balance June 30, 1976
Recreation room	\$ 1,654.56	\$ 748.20	\$ -0-	\$ 2,402.76
Locker room	61.40	29.90	-0-	91.30
Child care	1,481.24	7,086.69	8,921.64	(353.71)
Child care center	1,020.95	500.00	1,013.99	506.96
Parking	8,741.46	3,336.00	1,383.42	10,694.04
LPN supplies	108.73	5,704.00	928.00	4,884.73
Land lab	4,071.43	4,444.00	4,551.40	3,964.03
HEW nursing grants	1,132.00	1,673.00	2,475.00	330.00
Community service courses	2,722.97	7,346.72	1,501.40	8,568.29
"The Fantastics"	346.68	172.23	518.91	-0-
Law enforcement grants	7,272.26	12,240.00	17,134.26	2,378.00
Nursing capitation grant	85.55	9,918.17	9,883.67	121.05
Highway Dept. - National Registry of Emergency Medical Technicians	(6,988.00)	8,422.34	3,791.27	(2,356.93)
Title II - library	-0-	3,918.00	3,918.00	-0-
Veterans cost of instruction	-0-	15,948.00	15,948.00	-0-
Audio tutorial materials	(1,793.73)	1,793.73	746.84	(746.84)
Disadvantaged grant 74-75 (as annexed)	9,998.13	-0-	8,671.10	1,327.03
Disadvantaged grant 75-76 (as annexed)	-0-	20,680.00	15,832.42	4,847.58
ICCB Public Service Grant 74-75 (as annexed)	4,245.05	-0-	4,245.05	-0-
ICCB Public Service Grant 75-76 (as annexed)	-0-	5,350.00	4,087.58	1,262.42
CETA Public Services	-0-	13,544.74	16,681.13	(3,136.39)
Library books	285.15	-0-	285.15	-0-
Clearing account	130.00	67,898.31	67,859.46	168.85
Photography supplies	-0-	627.00	96.29	530.71
CETA class size - secretarial	-0-	-0-	238.97	(238.97)
CETA class size - welding	-0-	-0-	3,339.70	(3,339.70)
Nursing department contribution	-0-	<u>1,000.00</u>	<u>1,000.00</u>	-0-
	<u><u>\$34,576.83</u></u>	<u><u>\$192,381.03</u></u>	<u><u>\$195,052.65</u></u>	<u><u>\$31,905.21</u></u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB DISADVANTAGED STUDENT GRANT 1974-1975
 STATEMENT OF REVENUES AND EXPENDITURES
 TRUST AND AGENCY FUND
 Year ended June 30, 1976

	Total Project budget	Actual received or spent in 74-75 year	Actual received or spent in 75-76 year	Total both years	Matching total for both years	Over (under) total Project budget
Revenues:						
Disadvantaged student grant	\$15,980.00	\$15,980.00		\$15,980.00		\$ -0-
Local college funds (matching)	16,200.00				\$16,200.00	-0-
Other sources (matching)	<u>3,600.00</u>				<u>3,600.00</u>	-0-
Total revenues	<u>35,780.00</u>	<u>15,980.00</u>	-0-	<u>15,980.00</u>	<u>19,800.00</u>	-0-
Expenditures:						
Administrative salaries (matching)	6,000.00				6,000.00	-0-
Academic salaries	10,000.00	4,460.00	\$ 3,507.65	7,967.65		(2,032.35)
Academic salaries (matching)	3,500.00				3,500.00	-0-
Non-academic salaries	1,000.00	870.00		870.00		(130.00)
Non-academic salaries (matching)	2,500.00				2,500.00	-0-
Contractual	200.00	80.00		80.00		(120.00)
General materials and supplies	3,000.00	543.97	4,556.80	5,100.77		2,100.77
General materials and supplies (matching)	2,500.00				2,500.00	-0-
Travel and meeting	500.00	27.90	377.44	405.34		(94.66)
Travel and meeting (matching)	200.00				200.00	-0-
Capital outlay	1,000.00			-0-		(1,000.00)
Capital outlay (matching)	2,500.00				2,500.00	-0-
Other	280.00		229.21	229.21		(50.79)
Other (matching)	<u>2,600.00</u>				<u>2,600.00</u>	-0-
Total expenditures	<u>35,780.00</u>	<u>5,981.87</u>	<u>8,671.10</u>	<u>14,652.97</u>	<u>19,800.00</u>	<u>(1,327.03)</u>
Excess of revenues over expenditures	\$ -0-	\$ 9,998.13	\$ (8,671.10)	\$ 1,327.03	\$ -0-	\$ (1,327.03)

Auditors' comment: It appears that Sauk Valley Community College District 506 has complied with the grant agreement and the approved budget for the ICCB Disadvantaged Student Grant for 1974-1975.

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB DISADVANTAGED STUDENT GRANT 1975-1976
 STATEMENT OF REVENUES AND EXPENDITURES
 TRUST AND AGENCY FUND
 Year ended June 30, 1976

	Total Project budget	Actual received or spent in 75-76 year	Matched in 75-76 year	Over (under) total Project budget
Revenues:				
Disadvantaged student grant	\$20,680.00	\$20,680.00		\$ -0-
Local college funds (matching)	18,000.00		\$18,000.00	-0-
Other sources (matching)	<u>5,000.00</u>		<u>5,000.00</u>	
Total revenues	<u>43,680.00</u>	<u>20,680.00</u>	<u>23,000.00</u>	<u>-0-</u>
Expenditures:				
Administrative salaries (matching)	6,500.00		6,500.00	-0-
Academic salaries	12,500.00	12,321.44		(178.56)
Academic salaries (matching)	5,500.00		5,500.00	-0-
Non-academic salaries	2,000.00	1,365.20		(634.80)
Non-academic salaries (matching)	4,500.00		4,500.00	-0-
Contractual	200.00			(200.00)
General materials and supplies	3,500.00	179.06		(3,320.94)
General materials and supplies (matching)	2,500.00		2,500.00	-0-
Travel and meeting expense	700.00	327.32		(372.68)
Travel and meeting expense (matching)	200.00		200.00	-0-
Capital outlay (as annexed)	1,280.00	1,013.15		(266.85)
Capital outlay (matching)	800.00		800.00	-0-
Other	500.00	626.25		126.25
Other (matching)	<u>3,000.00</u>		<u>3,000.00</u>	<u>-0-</u>
Total expenditures	<u>43,680.00</u>	<u>15,832.42</u>	<u>23,000.00</u>	<u>(4,847.58)</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>\$ 4,847.58</u>	<u>\$ -0-</u>	<u>\$(4,847.58)</u>

Auditors' comment: It appears that Sauk Valley Community College District 506 has complied with the grant agreement and the approved budget for the ICCB Disadvantaged Student Grant for 1975-1976.

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1975-1976
SCHEDULE OF EQUIPMENT PURCHASED
June 30, 1976

<u>Description</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (under) budget</u>
Royal Elite Typewriter #1547325	\$ 395.00		
Desk #32451P	128.00		
Nightingale swivel arm chair #7400-S	147.50		
Tiffany stand #1177	61.16		
United secretary chair #C-221	59.49		
2 Nightingale side chairs #6901	102.00		
File #214P	120.00		
	<u>\$1,280.00</u>	<u>\$1,013.15</u>	<u>\$(266.85)</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB PUBLIC SERVICE GRANT 1974-1975
 STATEMENT OF REVENUES AND EXPENDITURES
 TRUST AND AGENCY FUND
 Year ended June 30, 1976

	Total Project budget	Actual received or spent in 74-75 year	Actual spent in 75-76 year	Total both years	Matching total for both years	Over (under) total Project budget
Revenues:						
ICCB Public Service Grant	\$ 5,400.00	\$5,400.00		\$5,400.00		\$ -0-
Local college funds (matching)	7,700.00				\$7,700.00	-0-
Other sources (matching)	<u>1,600.00</u>	_____	_____	_____	<u>1,600.00</u>	<u>-0-</u>
Total revenues	<u>14,700.00</u>	<u>5,400.00</u>	<u>-0-</u>	<u>5,400.00</u>	<u>9,300.00</u>	<u>-0-</u>
Expenditures:						
Administrative salaries (matching)	3,600.00				3,600.00	-0-
Academic salaries	3,000.00	368.00	\$ 3,184.00	3,552.00		552.00
Academic salaries (matching)	2,000.00				2,000.00	-0-
Non-academic salaries (matching)	1,600.00				1,600.00	-0-
General supplies and materials	2,000.00	635.97	491.63	1,127.60		(872.40)
General supplies and materials (matching)	500.00				500.00	-0-
Travel and meeting	400.00	150.98	435.83	586.81		186.81
Other	-0-		133.59	133.59		133.59
Other (matching)	<u>1,600.00</u>	_____	_____	_____	<u>1,600.00</u>	<u>-0-</u>
Total expenditures	<u>14,700.00</u>	<u>1,154.95</u>	<u>4,245.05</u>	<u>5,400.00</u>	<u>9,300.00</u>	<u>-0-</u>
Excess of revenues over expenditures	\$ -0-	\$4,245.05	\$(-4,425.05)	\$ -0-	\$ -0-	\$ -0-

Auditors' comment: It appears that Sauk Valley Community College District 506 has complied with the grant agreement and the approved budget for the ICCB Public Service Grant for 1974-1975.

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB PUBLIC SERVICE GRANT 1975-1976
 STATEMENT OF REVENUES AND EXPENDITURES
 TRUST AND AGENCY FUND
 Year ended June 30, 1976

	Total Project budget	Actual received or spent in 75-76 year	Matched in 75-76 year	Over (under) total Project budget
Revenues:				
ICCB Public Service Grant	\$ 5,350.00	\$5,350.00		\$ -0-
Local college funds (matching)	8,150.00		\$8,150.00	-0-
Other sources (matching)	<u>1,600.00</u>		<u>1,600.00</u>	-0-
Total revenues	<u>15,100.00</u>	<u>5,350.00</u>	<u>9,750.00</u>	-0-
Expenditures:				
Administrative salaries (matching)	3,800.00		3,800.00	-0-
Academic salaries	3,050.00	3,162.40		112.40
Academic salaries (matching)	2,350.00		2,350.00	-0-
Non-academic salaries	1,600.00		1,600.00	-0-
General supplies	1,800.00	826.75		(973.25)
General supplies (matching)	400.00		400.00	-0-
Travel and meeting	500.00	98.43		(401.57)
Other (matching)	<u>1,600.00</u>		<u>1,600.00</u>	-0-
Total expenditures	<u>15,100.00</u>	<u>4,087.58</u>	<u>9,750.00</u>	(1,262.42)
Excess of revenues over expenditures	\$ <u>-0-</u>	\$ <u>1,262.42</u>	\$ <u>-0-</u>	\$ <u>(1,262.42)</u>

Auditors' comment: It appears that Sauk Valley Community College District 506 has complied with the grant agreement and the approved budget for the ICCB Public Service Grant for 1975-1976.

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF REVENUES AND EXPENDITURES
BOOK STORE FUND
Year ended June 30, 1976

Revenues:

Sales of textbooks	\$153,254.67
Sales of supplies and other items	46,787.49
Sales tax collected	8,967.50
Interest income	<u>125.00</u>
 Total revenues	209,134.66

Expenditures:

Purchases:		
Textbooks		120,598.84
Supplies		35,345.95
Freight on purchases		3,695.78
Inventory adjustment		(1,525.33)
Salaries and wages		11,081.40
Supplies		1,072.07
Travel		305.42
Equipment		3,293.19
Telephone		207.65
Dues and subscriptions		110.00
Sales tax paid		8,808.59
Cash shortages (overages)		(19.29)
Other		453.16
 Total expenditures		 183,427.43

Excess of revenues over expenditures \$ 25,707.23

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF FIXED ASSETS
June 30, 1976

Fixed assets - at cost:

Land	\$ 162,650.00
Land improvements	582,148.92
Buildings	2,861,535.75
Equipment	<u>1,548,503.80</u>
	<u>\$5,154,838.47</u>

Investment in fixed assets:

Educational Fund	\$ 269,384.38
Building and Maintenance Fund	67,148.90
Site and Construction Fund	4,804,563.22
Book Store Fund	5,181.16
Student Activity Fund	<u>8,560.81</u>
	<u>\$5,154,838.47</u>

The notes to financial statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS
June 30, 1976

Note A - Sauk Valley Community College District 506 follows substantially the accrual basis of accounting, recognizing revenue when earned and recording obligations when incurred. Property taxes received in May and June from the prior year's levy, however, are recorded as deferred revenue at year-end and recognized as revenue of the next fiscal year. Also, summer school tuition received and wages paid to summer school instructors prior to June 30 are deferred and recognized as such in the next fiscal year.

Note B - In May, 1972, Sauk Valley Community College District 506 established a Working Cash Fund by issuing \$490,000.00 in bonds. The Fund was established by resolution of the Board of Trustees for the purpose of enabling the Board to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures.

Note C - The Grant and Assistance Clearing Fund is used to receive grant and assistance allocations from the Department of Health, Education and Welfare. Cash is transmitted from this Fund to the operating funds as eligible expenditures are approved and cash is expended. Revenues and expenditures relating to this Fund are therefore reflected in the operating funds of the College. A separate report setting-forth in detail the revenues and expenditures for such funds has been prepared and issued.

Note D - The Student Activity Fund and the Trust and Agency Fund are used by the College to account for services provided to the students and staff, such as athletic and drama events, and as a clearing account for virtually all funds received by the College. Monies received by the College are deposited in the Student Activity Fund and then distributed monthly to the funds having claim to the monies. The clearing account activities are not reflected in the Statement of Revenues and Expenditures - Student Activity Fund as the receipts exactly cancel the disbursements.

Note E - The amount of cost to be charged for out-of-district students during the year ended June 30, 1977, has been computed using the guidelines provided in the 1975 edition of the Uniform Accounting Manual prepared by the Illinois Community College Board.

NOTES TO FINANCIAL STATEMENTS (Cont.)
June 30, 1976

Note F - There is a lawsuit pending in which Sauk Valley Community College District 506 has been sued by the Donovan Construction Co., contractor of the facilities used by Sauk Valley Community College District 506. This suit is pending before the United States District Court and will probably come to trial November 1, 1976. The suit is for \$1,800,000.00.

The contractor charges that the architect, the College, and the Illinois Building Authority interrupted his work progress and caused him to lose many other jobs and profits. A counterclaim has been filed on behalf of the College and the Illinois Building Authority for \$3,000,000.00 based upon deficient workmanship and material.

Note G - During the year ended June 30, 1976, \$2,560.00 of Education Fund revenues for veterans administration were transferred by Board approval to the Student Loan Fund to make new loans.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COMPUTATION OF CHARGE-BACK REIMBURSEMENT (Note E)
Year ended June 30, 1976

	<u>Educational Fund</u>	<u>Building and Maintenance Fund</u>	<u>Bond and Interest Fund</u>	<u>Total</u>
<u>Eligible Expenditure Computation:</u>				
Total expenditures during year ended June 30, 1976	\$2,934,789.22	\$84,241.86	\$428,994.37	\$3,448,025.45
Less bonds retired			325,000.00	325,000.00
Less capital outlay during year ended June 30, 1976	<u>78,541.48</u>	<u>8,301.68</u>		<u>86,843.16</u>
Net expenditures	<u>\$2,856,247.74</u>	<u>\$75,940.18</u>	<u>\$103,994.37</u>	<u>3,036,182.29</u>
<u>Depreciation on capital outlay:</u>				
Total equipment	\$1,548,503.80			
Less equipment not qualifying:				
Fully depreciated equipment	(206,834.92)			
Book store equipment	(5,181.16)			
Student Activity Fund equipment	(8,560.81)			
Vocational education equipment	<u>(751,899.29)</u>			
Net equipment	<u>576,027.62</u>	x 12.5%		72,003.45
Land improvements	582,148.92			
Buildings	<u>2,861,535.75</u>			
Total buildings and land improvements	<u>3,443,684.67</u>	x 2.0%		<u>68,873.70</u>
Total expenditures and depreciation eligible for computation				<u>\$3,177,059.44</u>

<u>Enrollment Statistics:</u>	<u>Summer</u>	<u>Fall</u>	<u>Spring</u>	<u>Total</u>
Total semester hours	6,128	28,471	28,067	62,666
Equivalent full-time load per student (hours)			<u>- ÷ - 30</u>	
Full-time equivalent students			<u>2,089</u>	

Per Capita Cost:

<u>Eligible Cost</u>	<u>\$3,177,059.44</u>	=	<u>\$1,520.85</u>
Full-time equivalent students	2,089		

Cost per Semester Hour:

<u>Per Capita Cost</u>	<u>\$1,520.85</u>	=	<u>\$ 50.70</u>
30 semester hours	30		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COMPUTATION OF CHARGE-BACK REIMBURSEMENT (Note E) (Cont.)
Year ended June 30, 1976

Cost per semester hour \$50.70

Less:

1976-77 student tuition \$15.00

State flat-rate grant 17.61

Non-capital state funds:

Non-capital state funds received:

State board of vocational education
and rehabilitation \$217,909.25

Total non-capital state funds 217,909.25 = 3.48
Semester hours 62,666

Non-capital federal funds:

Non-capital federal funds received:

Federal work study 115,108.76
Other federal 19,676.15

Total non-capital federal funds 134,784.91 = 2.15 38.24
Semester hours 62,666

Amount to be charged-back per semester hour \$12.46

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 SCHEDULE OF ENROLLMENT DATA
 June 30, 1976

Term	Allowable Semester Hours	Rate	Extension
Flat-rate (apportionment):			
Summer 1975:			
Baccalaureate occupational	5,506	\$16.75	\$ 92,225.50
General studies	622	16.60	<u>10,325.20</u>
	<u>6,128</u>		<u>\$102,550.70</u>
Fall 1975:			
Baccalaureate occupational	25,660	\$15.50	\$397,730.00
General studies remedial	2,406	16.50	39,699.00
General studies other	405	14.50	<u>5,872.50</u>
	<u>28,471</u>		<u>\$443,301.50</u>
Spring 1976:			
Baccalaureate occupational	25,541	\$15.50	\$395,885.50
General studies remedial	1,874	16.50	30,921.00
General studies other	652	14.50	<u>9,454.00</u>
	<u>28,067</u>		<u>\$436,260.50</u>
Non-business Occupational - Technical:			
Summer 1975	1,480	\$ 4.45	\$ 6,586.00
Fall 1975	8,858	4.45	39,418.10
Spring 1976	8,367	4.45	<u>37,233.15</u>
	<u>18,705</u>		<u>\$ 83,237.25</u>

The notes to financial statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF ASSESSED VALUATIONS, TAX RATES,
 TAX EXTENSIONS, AND TAX COLLECTIONS
 For the 1973, 1974, and 1975 Levies

	<u>1973</u>	<u>1974</u>	<u>1975</u>
Assessed Valuations:			
Whiteside County	\$ 237,227,756	\$ 272,177,658	\$ 273,326,609
Lee County	165,025,134	194,286,393	197,658,511
Ogle County	29,646,565	34,672,985	34,900,635
Henry County	1,870,824	1,877,512	1,841,196
Bureau County	28,249,148	28,945,822	29,243,425
Carroll County	-0-	25,336,854	28,367,340
	<u>\$ 462,019,427</u>	<u>\$ 557,297,224</u>	<u>\$ 565,337,716</u>
Tax Rates:			
Educational Fund	.120	.120	.120
Building and Maintenance Fund	.030	.030	.030
Bond and Interest Fund	.097	.079	.076
	<u>.247</u>	<u>.229</u>	<u>.226</u>
Tax Extensions:			
Educational Fund	\$ 554,423.31	\$ 668,756.59	\$ 678,405.03
Building and Maintenance Fund	138,605.82	167,189.16	169,601.31
Bond and Interest Fund	448,158.84	440,264.80	429,656.68
	<u>\$1,141,187.97</u>	<u>\$1,276,210.55</u>	<u>\$1,277,663.02</u>
Tax Collections:			
Educational Fund	\$ 554,409.19	\$ 665,692.82	\$ 64,976.81
Building and Maintenance Fund	138,602.87	166,422.59	16,238.08
Bond and Interest Fund	448,146.75	438,247.06	41,151.98
	<u>\$1,141,158.81</u>	<u>\$1,270,362.47</u>	<u>\$ 122,366.87</u>
Per Cent Levy Collected	<u>99.99%</u>	<u>99.54%</u>	<u>9.58%</u>

Note: As set-forth in Note A in the Notes to Financial Statements, the amount received on the 1975 levy has been recorded as deferred revenue in the accompanying statements and will be recognized as revenue in the next fiscal year.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 STATEMENT OF GENERAL BONDED DEBT
 June 30, 1976

SITE, BUILDING, AND EQUIPMENT BONDS
\$3,975,000.00 Principal Amount - Dated June 1, 1966

<u>Interest Rate</u>	<u>Bond Number</u>	<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	
			<u>December 1</u>	<u>June 1</u>	<u>December 1</u>
3.60%	321-365	1976	\$ 225,000.00	\$ -0-	\$ 43,425.00
3.60%	366-410	1977	225,000.00	39,375.00	39,375.00
3.60%	411-455	1978	225,000.00	35,325.00	35,325.00
3.65%	456-500	1979	225,000.00	31,275.00	31,275.00
3.65%	501-545	1980	225,000.00	27,168.25	27,168.25
3.65%	546-595	1981	250,000.00	23,062.50	23,062.50
3.70%	596-645	1982	250,000.00	18,500.00	18,500.00
3.70%	646-695	1983	250,000.00	13,875.00	13,875.00
3.70%	696-745	1984	250,000.00	9,250.00	9,250.00
3.70%	746-795	1985	<u>250,000.00</u>	<u>4,625.00</u>	<u>4,625.00</u>
			<u>\$2,375,000.00</u>	<u>\$202,455.75</u>	<u>\$245,880.75</u>

WORKING CASH BONDS
\$490,000.00 Principal Amount - Dated May 1, 1972

<u>Interest Rate</u>	<u>Bond Number</u>	<u>Year</u>	<u>Principal Due</u>	<u>Interest Due</u>	
			<u>January 1</u>	<u>January 1</u>	<u>July 1</u>
4%	35-54	1976	\$ -0-	\$ -0-	\$ 4,400.00
4%	55-75	1977	105,000.00	4,400.00	2,300.00
4%	76-98	1978	<u>115,000.00</u>	<u>2,300.00</u>	<u>-0-</u>
			<u>\$ 220,000.00</u>	<u>\$ 6,700.00</u>	<u>\$ 6,700.00</u>

HAMILTON and BLAINE

CERTIFIED PUBLIC ACCOUNTANTS

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PRINCETON, ILLINOIS
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Phone 284-2285

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AUDITORS' COMMENT REGARDING INTERNAL CONTROL

Board of Trustees
Sauk Valley Community College District 506
Dixon, Illinois

We have made a study of those internal accounting control and administrative control procedures of Sauk Valley Community College District 506 that we considered relevant in the conduct of our audit of the books and records of the College for the year ended June 30, 1976. Our study included tests of compliance with existing procedures for the period covered by our audit.

It is generally understood that the objective of internal accounting control is to provide reasonable but not absolute assurance as to the safeguarding of assets, the reliability of the financial records, and the accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal control should not exceed the benefits derived.

Based on this concept and our study, we are of the opinion that the internal control procedures employed by Sauk Valley Community College District 506 are adequate and are functioning appropriately.

August 20, 1976

Hamilton and Blaine



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INTRODUCTION

The accompanying audit has been completed at the request of the Department of Health, Education and Welfare to determine that Sauk Valley Community College District 506 has met HEW requirements in continuing the programs indicated below for the fiscal year ending June 30, 1976, and that Sauk Valley Community College District 506 has adequate systems of internal control, accounting, and reporting, and has exercised suitable controls in the operation of and accounting for the funds provided for the following programs:

College Work - Study Program

The College Work - Study Program has been in operation at Sauk Valley Community College District 506, Dixon, Illinois, since 1966, having been authorized by the Higher Education Act of 1965. During that time, federal and institutional awards amounting to \$722,307 have been granted to 1,076 students. During the most recent year, July 1, 1975 through June 30, 1976, 140 students received \$136,464 in financial awards. Mr. Ronald Marlier is in charge of the program.

Educational Opportunity Grants Programs

The Supplemental Educational Opportunity Grants Program has been in operation at Sauk Valley Community College District 506, Dixon, Illinois, since 1966, having been authorized by the Higher Education Act of 1965. During that time, federal and institutional awards amounting to \$252,598 have been granted to 564 students. During the most recent year, July 1, 1975 through June 30, 1976, 96 students received \$61,454 in financial awards. Mr. Ronald Marlier is in charge of the program.

The Basic Educational Opportunity Grants Program is included with the Supplemental Educational Opportunity Grants Program in this report under the general title "Educational Opportunity Grants Programs."

The Office of Financial Aids administers the programs at the College, screening applicants and selecting those who are to receive monetary awards. The business office follows the instructions of the Office of Financial Aids in disbursing awards to students and handles the recordkeeping aspects of the programs.

HIGHLIGHTS OF AUDIT RESULTS

Our audit disclosed that Sauk Valley Community College District 506 had generally administered its student aid programs (College Work - Study and Educational Opportunity Grants programs) in a satisfactory manner and in accordance with the Department of Health, Education, and Welfare federal regulations and directives pertaining to the above named programs.

HAMILTON and BLAINE

CERTIFIED PUBLIC ACCOUNTANTS

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Board of Trustees
Sauk Valley Community College District 506
Dixon, Illinois

We have examined the balance sheets of the College Work - Study, and Educational Opportunity Grants Programs, Sauk Valley Community College District 506 as of June 30, 1976, and the related statements of income and expenses and fund balance for the year then ended. Our examination was made in accordance with the "Standards for Audits of Governmental Organization Programs, Activities and Functions" issued in June, 1972 (1974 reprint) by the Comptroller General (GAO), applicable to examinations of financial operations and reviews of compliance with applicable laws and regulations, and with the audit requirements set forth in the audit guide issued by the Department of Health, Education, and Welfare dated January, 1976, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the College Work - Study and Educational Opportunity Grants Programs, Sauk Valley Community College District 506 at June 30, 1976, and the related statements of income and expenses and fund balance for the year then ended, in conformity with cost principles for grants awarded to institutions of higher education by the Office of Education, and the terms of the grant agreements applied on a basis consistent with that of the preceding year.

August 20, 1976



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
College Work - Study Program
BALANCE SHEET - JUNE 30, 1976

A S S E T S

Cash	<u>\$56,406.25</u>
------	--------------------

LIABILITIES AND FUND BALANCE

Accrued wages	\$ 7,767.50
Fund balance	<u>48,638.75</u>
	<u>\$56,406.25</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
College Work - Study Program
STATEMENT OF INCOME AND EXPENSES AND FUND BALANCE
For the year ended June 30, 1976

Income:

Funds provided by federal government	\$127,709.00
Funds provided by Sauk Valley Community College	<u>27,292.83</u>
 Total income	 <u>155,001.83</u>

Expenses:

On campus wages:	
Federal share	109,171.24
Sauk Valley Community College share	<u>27,292.83</u>
 Administrative expenses	 136,464.07
 Total expenses	 <u>4,093.90</u>
 Net income	 14,443.86
Fund balance, July 1, 1975	35,252.92
Transfer of funds to Educational Opportunity Grants Programs	<u>(1,058.03)</u>
Fund balance, June 30, 1976	\$ <u>48,638.75</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
Educational Opportunity Grants Programs
BALANCE SHEET - JUNE 30, 1976

ASSETS

Cash \$16,573.35

LIABILITIES AND FUND BALANCE

Fund balance \$16,573.35

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
Educational Opportunity Grants Programs
STATEMENT OF INCOME AND EXPENSES AND FUND BALANCE
For the year ended June 30, 1976

Income:

Funds provided by federal government - Supplemental EOG Program	\$ 63,615.00
Funds provided by federal government - Basic EOG Program	<u>158,896.00</u>
Total income	<u>222,511.00</u>

Expenses:

Initial awards	28,182.55
Renewal awards	33,271.18
Basic awards	154,368.68
Administrative	<u>1,843.62</u>
Total expenses	<u>217,666.03</u>
Net income	4,844.97
Fund balance, July 1, 1975	9,198.35
Write-off of federal funds payable at June 30, 1976, which were not returned	1,472.00
Transfer funds from College Work - Study Program	<u>1,058.03</u>
Fund balance, June 30, 1976	\$ <u>16,573.35</u>

FINANCIAL FINDINGS AND RECOMMENDATIONS

College Work - Study Program

During the course of our audit, we noted no material weaknesses in the College's internal controls, accounting system or reporting system.

Educational Opportunity Grants Programs

During the course of our audit, we noted no material weaknesses in the College's internal controls, accounting system or reporting system.

CONCLUSIONS ON COMPLIANCE

We have examined the financial statements of the College Work - Study and Educational Opportunity Grants Programs, Sauk Valley Community College District 506 for the year ended June 30, 1976. Our opinion on the above statements is contained on page 3 of this report. As a part of our examination, we reviewed and tested the College's system of internal accounting to the extent we considered necessary to evaluate the system as required by "Standards for Audits of Governmental Organizations, Programs, Activities and Functions" issued by the Comptroller General (GAO) in June, 1972 (1974 reprint). 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.

We have also made a study of those internal accounting control and administrative control procedures of Sauk Valley Community College District 506 that we considered relevant to the criteria established by the Department of Health, Education, and Welfare as set forth in pages 17 through 28 of its Audit Guide issued January, 1976. Our study included tests of compliance with such procedures during the period from July 1, 1975 through June 30, 1976.

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 for assets. We understand that the objective of those administrative control procedures comprehended in the Department of Health, Education, and Welfare criteria is to provide similar assurance as to compliance with its related requirements. The concept of reasonable assurance recognizes that the cost of a system of internal 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 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

CONCLUSIONS ON COMPLIANCE (Cont.)

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 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.

We understand that procedures in conformity with the criteria referred to in the second paragraph of this report are considered by the Department of Health, Education and Welfare to be adequate for its purpose in accordance with the provisions of the Higher Education Act of 1965 and related regulations, and that procedures not in conformity therewith indicate some inadequacy for such purposes. Based on this understanding and on our study, we believe the Sauk Valley Community College District 506 procedures were adequate for the Department's purposes.

This report is intended for use in connection with the grant to which it refers and should not be used for any other purposes.

FINDINGS AND RECOMMENDATIONS ON COMPLIANCE

College Work - Study Program

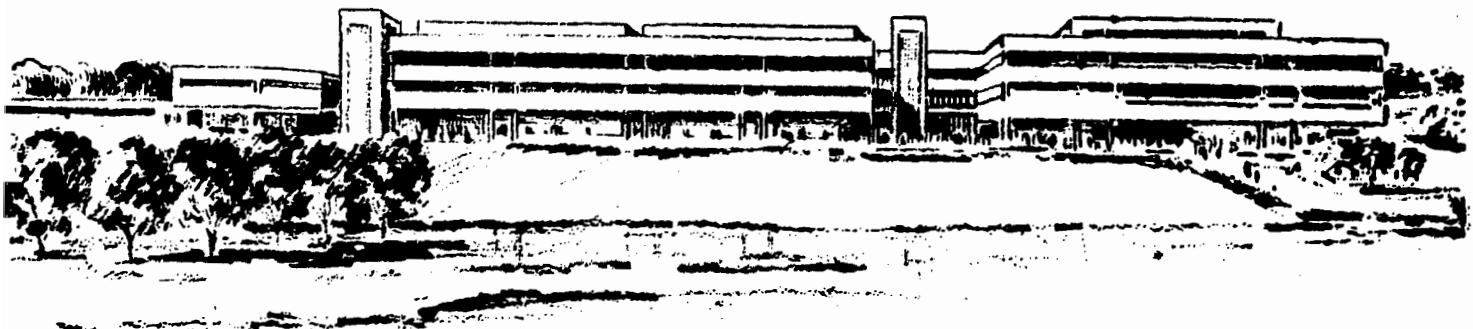
During the course of our audit, nothing came to our attention which would cause us to believe that the information presented on the accompanying pages is not in all material respects, a fair statement on the compliance information requested by the Department of Health, Education and Welfare.

Educational Opportunity Grants Programs

During the course of our audit, nothing came to our attention which would cause us to believe that the information presented on the accompanying pages is not in all material respects, a fair statement on the compliance information requested by the Department of Health, Education and Welfare.

PRIOR AUDIT REPORTS

There have been no findings and/or recommendations reported upon in any prior years' audits of either the College Work - Study or Educational Opportunity Grants Programs. Therefore, there are no explanations or corrective actions to report on.



1976 - 1977 BUDGET

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

TABLE I
SUMMARY OF 1976-77 BUDGET BY FUND

OPERATIONAL FUNDS

	<u>Educational Fund</u>	<u>Building and Maintenance Fund</u>	<u>Total Operating</u>
1. Beginning Balance	188,049	135,362	323,411
2. Estimated Revenues	3,207,925	172,760	3,380,685
3. Estimated Expenditures	3,289,855	219,000	3,508,855
4. Estimated Transfer to Site & Construction Fund *	-0-	-0-	-0-
5. Estimated Ending Balance or (Deficit)	106,119	89,122	195,241

OTHER FUNDS

	<u>Site and Construction Fund</u>	<u>Bond and Interest Fund #1</u>	<u>Bond and Interest Fund #2</u>	<u>Working Cash Fund</u>
1. Beginning Balance	582,697	138,685	12,318	564,089
2. Estimated Revenues	78,200	326,680	115,672	20,000
3. Estimated Expenditures	150,000	308,300	114,300	-0-
4. Estimated Transfer from Building & Maintenance Fund *	-0-	-0-	-0-	-0-
5. Estimated Ending Balance or (Deficit)	510,897	157,065	13,690	584,089

*Annual transfer to the Site and Construction Fund from the Building and Maintenance Fund of funds accumulated for site purchase or building construction.

Official Budget was approved by the:

BOARD OF TRUSTEES ON Sept. 13, 1976

ATTEST: _____
 Secretary, Board of Trustees

TABLE II
SUMMARY OF 1976-77 ESTIMATED REVENUES

College	SAUK VALLEY COLLEGE	Dist. No.	506	Year Ended 6-30-77
<u>OPERATING REVENUES BY SOURCE</u>				
		<u>Educational Fund</u>	<u>Bldg. & Maint. Fund</u>	<u>Total Operating Funds</u>
<u>Local Government</u>				
Current Taxes	661,050	165,260		826,310
Chargeback Revenue				
Non-College Territory	22,000			22,000
Other Community College	18,000			18,000
TOTAL LOCAL GOVERNMENT	701,050	165,260		866,310
<u>State Government</u>				
ICCB Flat Rate	1,274,672			1,274,672
ICCB Non-Business Grants	-0-			-0-
Ill. Board of Voc.Ed.Reimb.	152,780			152,780
TOTAL STATE GOVERNMENT	1,427,452			1,427,452
<u>Federal Government</u>				
H.E.W. - Title II (Library)	3,000			3,000
Federal Work Study	111,156			111,156
Veterans Cost of Instruction	18,435			18,435
Other Federal	100			100
TOTAL FEDERAL GOVERNMENT	132,691			132,691
<u>Student Tuition and Fees</u>				
Tuition	943,732			943,732
Fees	500			500
TOTAL TUITION AND FEES	944,232			944,232
<u>Other Sources</u>				
Interest on Investments	2,000	3,000		5,000
Other Revenue	500	4,500		5,000
TOTAL OTHER SOURCES	2,500	7,500		10,000
TOTAL 1976-77 BUDGETED REVENUE	<u>\$3,207,925</u>	<u>\$ 172,760</u>		<u>\$3,380,685</u>
<u>*Less Non-Operating Items:</u>				
Tuition Chargeback (593)	14,000			14,000
ADJUSTED REVENUE	<u>\$3,193,925</u>	<u>\$ 172,760</u>		<u>\$3,366,685</u>

*Inter-college expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

TABLE III

SUMMARY OF 1976-77 OPERATING BUDGETED EXPENDITURES

	<u>Educational Fund</u>	<u>Building & Maint. Fund</u>	<u>Total Operating</u>	<u>%</u>
<u>BY PROGRAM</u>				
Instruction	1,647,127		1,647,127	47.0
Academic Support	147,344		147,344	4.2
Student Services	299,275		299,275	8.5
Public Service	4,500		4,500	.1
Organized Research	-0-		-0-	-0-
Independent Operations	-0-		-0-	-0-
Operation & Maint. of Plant	473,081	203,000	676,081	19.3
General Administration	236,425		236,425	6.7
Institutional Support	482,103	16,000	498,103	14.2
TOTAL 1976-77 BUDGETED EXPENDITURES	<u>3,289,855</u>	<u>219,000</u>	<u>3,508,855</u>	<u>100.0</u>
<i>*Less Non-operating Items:</i>				
Tuition Chargeback (593)	14,000		14,000	
ADJUSTED EXPENDITURES	<u>3,275,855</u>	<u>219,000</u>	<u>3,494,855</u>	
<u>BY OBJECT</u>				
Salaries	2,431,765		2,431,765	69.3
Employee Benefits	45,430		45,430	1.3
*Contractual Services	70,822	64,200	135,022	3.9
General Materials & Supplies	203,456	55,000	258,456	7.4
Conference & Meeting Expense	37,798	1,000	38,798	1.1
Fixed Charges	24,000	1,000	25,000	.7
Utilities	141,800	72,800	214,600	6.1
Capital Outlay	71,126	10,000	81,126	2.3
**Other	113,658		113,658	3.2
Provision for Contingency	150,000	15,000	165,000	4.7
TOTAL 1976-77 BUDGETED EXPENDITURES	<u>3,289,855</u>	<u>219,000</u>	<u>3,508,855</u>	<u>100.0</u>
<i>*Less Non-operating Items:</i>				
Tuition Chargeback (593)	14,000		14,000	
ADJUSTED EXPENDITURES	<u>3,275,855</u>	<u>219,000</u>	<u>3,494,855</u>	

*Inter-college expenses that do not generate related local college credit hours are subtracted to allow for statewide comparisons.

*Includes Faculty-In-Service

**Includes:	Recruitment at Fairs	\$ 2,200	Advertising	\$ 500
	Commencement	4,000	Recruitment	2,000
	Special Affairs	1,500	Chargeback	14,000
	Postage	22,800	NCR Rental	54,958
	Pub. & Dues	6,200	Tuition Reimb.	<u>5,500</u>
				\$113,658

1976-77 ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>EDUCATIONAL FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INSTRUCTION		
Salaries	1,497,511	
Employee Benefits	-0-	
Contractual Services	46,300 (Includes Faculty-in-Service)	
General Materials and Supplies	77,406	
Conference and Meeting Expense	20,410	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	5,500	
		1,647,127
ACADEMIC SUPPORT		
Salaries	96,031	
Employee Benefits	-0-	
Contractual Services	3,000	
General Materials and Supplies	47,900	
Conference and Meeting Expense	413	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	-0-	
		147,344
STUDENT SERVICES		
Salaries	268,550	
Employee Benefits	-0-	
Contractual Services	475	
General Materials and Supplies	17,100	
Conference and Meeting Expense	6,700	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	250	
Other	6,200	
		299,275
PUBLIC SERVICES		
Salaries	3,500	
Employee Benefits	-0-	
Contractual Services	500	
General Materials and Supplies	500	
Conference and Meeting Expense	-0-	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	-0-	
		4,500
ORGANIZED RESEARCH		
Salaries	-0-	
Employee Benefits	-0-	
Contractual Services	-0-	
General Materials and Supplies	-0-	
Conference and Meeting Expense	-0-	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	-0-	
		-0-

<u>EDUCATIONAL FUND</u>	<u>Appropriations</u>	<u>Totals</u>
INDEPENDENT OPERATIONS		
Salaries	-0-	
Employee Benefits	-0-	
Contractual Services	-0-	
General Materials and Supplies	-0-	
Conference and Meeting Expense	-0-	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	-0-	
		-0-
OPERATION AND MAINTENANCE OF PLANT		
Salaries	331,281	
Employee Benefits	-0-	
Contractual Services	-0-	
General Materials and Supplies	-0-	
Conference and Meeting Expense	-0-	
Fixed Charges	-0-	
Utilities	141,800	
Capital Outlay	-0-	
Other	-0-	
		473,081
GENERAL ADMINISTRATION		
Salaries	172,875	
Employee Benefits	-0-	
Contractual Services	2,300	
General Materials and Supplies	53,000	
Conference and Meeting Expense	6,750	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	1,500	
		236,425
INSTITUTIONAL SUPPORT		
Salaries	62,017	
Employee Benefits	45,430	
Contractual Services	18,247	
General Materials and Supplies	7,550	
Conference and Meeting Expense	3,525	
Fixed Charges	24,000	
Utilities	-0-	
Capital Outlay	70,876	
Other	100,458	
Provision for Contingency	150,000	
		482,103
GRAND TOTAL		<u><u>\$ 3,289,855</u></u>

1976-77 ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>BUILDING AND MAINTENANCE FUND</u>	<u>Appropriations</u>	<u>Total</u>
<i>OPERATION AND MAINTENANCE OF PLANT</i>		
Salaries	-0-	
Employee Benefits	-0-	
Contractual Services	64,200	
General Materials and Supplies	55,000	
Conference and Meeting Expense	1,000	
Fixed Charges	-0-	
Utilities	72,800	
Capital Outlay	10,000	
Other	-0-	
		203,000
<i>GENERAL ADMINISTRATION</i>		
Salaries	-0-	
Employee Benefits	-0-	
Contractual Services	-0-	
General Materials and Supplies	-0-	
Conference and Meeting Expense	-0-	
Fixed Charges	-0-	
Utilities	-0-	
Capital Outlay	-0-	
Other	-0-	
		-0-
<i>INSTITUTIONAL SUPPORT</i>		
Salaries	-0-	
Employee Benefits	-0-	
Contractual Services	-0-	
General Materials and Supplies	-0-	
Conference and Meeting Expense	-0-	
Fixed Charges	1,000	
Utilities	-0-	
Capital Outlay	-0-	
Other	-0-	
Provision for Contingency	<u>15,000</u>	
		<u>16,000</u>
<i>GRAND TOTAL</i>		<u>219,000</u>

1976-77 ESTIMATED CURRENT BUDGETED REVENUES

<u>SITE & CONSTRUCTION FUND REVENUE BY SOURCE</u>	<u>Revenue</u>	<u>Totals</u>
<i>Local Governmental Sources</i>		
<i>Sale of Bonds</i>	-0-	
<i>Other</i>	-0-	-0-
<i>State Governmental Sources</i>		
<i>Other</i>	-0-	-0-
<i>Federal Governmental Sources</i>		
<i>Title VI</i>	-0-	
<i>H.E.W. Grant</i>	-0-	
<i>Other</i>	-0-	-0-
<i>Other Sources</i>		
<i>Sales and Service Fees</i>	-0-	
<i>Facilities Revenue</i>	58,200	
<i>Interest on Investments</i>	20,000	
<i>Non-Govt'l. Gifts, Grants and Bequests</i>	-0-	
<i>Other Revenue</i>	-0-	
<i>Transfer from Building & Maintenance Fund</i>	-0-	<u>78,200</u>
GRANT TOTAL		<u>78,200</u>

1976-77 ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>SITE AND CONSTRUCTION FUND</u>	<u>Appropriations</u>	<u>Totals</u>
<i>INSTITUTIONAL SUPPORT</i>		
<i>Salaries</i>	-0-	
<i>Employee Benefits</i>	-0-	
<i>Contractual Services</i>	-0-	
<i>General Materials and Supplies</i>	-0-	
<i>Conference and Meeting Expense</i>	-0-	
<i>Fixed Charges</i>	-0-	
<i>Utilities</i>	-0-	
<i>Capital Outlay</i>	150,000	
<i>Other</i>	-0-	
<i>Provision for Contingency</i>	-0-	<u>150,000</u>
GRAND TOTAL		<u>150,000</u>

1976-77 ESTIMATED CURRENT BUDGETED REVENUES

<u>BOND AND INTEREST FUND #1 REVENUE BY SOURCE</u>	<u>Revenue</u>	<u>Totals</u>
<i>Local Governmental Sources</i>		
<i>Current Taxes</i>	320,680	
<i>Back Taxes</i>	-0-	
<i>Payment in Lieu of Taxes</i>	-0-	
<i>Charge-back Revenue</i>	-0-	
<i>Other</i>	-0-	320,680
<i>Other Sources</i>		
<i>Interest on Investments</i>	6,000	
<i>Other Revenue</i>	-0-	6,000
GRAND TOTAL		326,680

1976-77 ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>BOND AND INTEREST FUND #1</u>	<u>Appropriations</u>	<u>Totals</u>
<i>INSTITUTIONAL SUPPORT</i>		
<i>Bond Principal Retired</i>	225,000	
<i>Interest on Bonds</i>	82,800	
<i>Service Charge</i>	-0-	
<i>Other</i>	500	308,300
GRAND TOTAL		308,300

1976-77 ESTIMATED CURRENT BUDGETED REVENUE

<u>BOND AND INTEREST FUND #2 REVENUE BY SOURCE</u>	<u>Revenue</u>	<u>Totals</u>
<i>Local Governmental Sources</i>		
<i>Current Taxes</i>	114,472	
<i>Back Taxes</i>	-0-	
<i>Payment in Lieu of Taxes</i>	-0-	
<i>Charge-back Revenue</i>	-0-	
<i>Other</i>	-0-	114,472
<i>Other Sources</i>		
<i>Interest on Investments</i>	1,200	
<i>Other Revenue</i>	-0-	1,200
GRAND TOTAL		<u>115,672</u>

1976-77 ESTIMATED CURRENT BUDGETED EXPENDITURES

<u>BOND AND INTEREST FUND #2</u>	<u>Appropriations</u>	<u>Totals</u>
<i>INSTITUTIONAL SUPPORT</i>		
<i>Debt Principal Retirement</i>	105,000	
<i>Interest</i>	8,800	
<i>Other</i>	500	<u>114,300</u>
GRAND TOTAL		<u>114,300</u>

SAUK VALLEY COLLEGE

EDUCATIONAL FUND

PART I: ESTIMATED REVENUE 1976-77

100-000-400 EDUCATIONAL FUND

100-000-410 Local Governmental Sources

<i>100-000-411</i>	<i>Current Taxes</i> <i>(565M @ 12¢ @ 97-1/2%)</i>	<i>\$ 661,050</i>
<i>100-000-414</i>	<i>Charge-Back Revenue</i>	<i>40,000</i>
		<i>\$ 701,050</i>

100-000-420 State Governmental Sources

100-000-421 State Apportionment

<i>100-000-421-01A</i>	<i>Summer 1976 (5463 @ \$19.00)</i>	<i>103,797</i>
<i>100-000-421-01B</i>	<i>Fall 1976 (31,010 @ \$19.00)</i>	<i>589,190</i>
<i>100-000-421-01C</i>	<i>Spring 1977 (30,615 @ \$19.00)</i>	<i>581,685</i>
		<i>1,274,672</i>

100-000-422 Vocational Technical Education

<i>100-000-422</i>	<i>Regular Reimbursement</i>	<i>124,805</i>
<i>100-000-422-02</i>	<i>Equipment Reimbursement</i>	<i>10,965</i>
		<i>135,770</i>

100-000-429 State Work Study

100-000-430 Federal Governmental Sources

100-000-434	<i>HEW Title II</i>	3,000
100-000-439-01	<i>Veterans Cost of Instruction Program</i>	18,435
100-000-439-02	<i>Federal Work Study</i>	111,156
100-000-439-03	<i>Other Federal (Veterans Reporting Fee)</i>	100
		132,691

100-000-440 Student Tuition and Fees

<i>100-000-441A</i>	<i>Summer 1976 (5463 @ \$14.00)</i>	<i>76,482</i>
<i>100-000-441B</i>	<i>Fall 1976 (31,010 @ \$14.00)</i>	<i>434,140</i>
<i>100-000-441C</i>	<i>Spring 1977 (30,615 @ \$14.00)</i>	<i>428,610</i>
		<i>939,232</i>

100-000-442-01	<i>Graduation Fees</i>	250
100-000-442-04	<i>Transcript Fees</i>	250
100-000-442-09	<i>Public Services Income</i>	4,500
		5,000

100-000-470 Interest on Investments

2,000 2,000

100-000-499 Other Revenue

500 500

SAUK VALLEY COLLEGE

EDUCATIONAL FUND

PART II: ESTIMATED EXPENDITURES 1976-77

<u>110-000-000 INSTRUCTION</u>		<u>\$ 1,647,127</u>
<u>110-100-000 DIVISION OF BUSINESS</u>		
110-100-513 - Salaries - Full Time	\$ 121,645	
110-100-530 - Contractual Services	3,600	
110-100-543 - General Materials & Supplies	6,800	
110-100-550 - Conference & Meeting Expense	1,600	133,645
<u>110-117-000 FOOD SERVICES</u>		
110-117-530 - Contractual Services	250	
110-117-543 - General Materials & Supplies	1,175	
110-117-550 - Conference & Meeting Expense	375	1,800
<u>110-200-000 DIVISION OF AGRICULTURE</u>		
110-200-513 - Salaries - Full Time	31,825	
110-200-530 - Contractual Services	200	
110-200-543 - General Materials & Supplies	2,100	
110-200-550 - Conference & Meeting Expense	700	34,825
<u>110-300-000 DIVISION OF INDUSTRIAL EDUCATION</u>		
110-300-513 - Salaries - Full Time	80,225	
110-300-530 - Contractual Services	1,650	
110-300-543 - General Materials & Supplies	16,581	
110-300-550 - Conference & Meeting Expense	1,590	100,046
<u>110-310-000 COSMETOLOGY</u>		
110-310-538 - Contractual Services	26,000	
110-310-543 - General Materials & Supplies	140	
110-310-550 - Conference & Meeting Expense	57	26,197
<u>110-316-000 HUMAN SERVICES</u>		
110-316-511 - Salaries - Administrative	18,037	
110-316-530 - Contractual Services	350	
110-316-543 - General Materials & Supplies	1,250	
110-316-550 - Conference & Meeting Expense	550	20,187
<u>110-400-000 DIVISION OF SOCIAL SCIENCE</u>		
110-400-513 - Salaries - Full Time	109,425	
110-400-530 - Contractual Services	120	
110-400-543 - General Materials & Supplies	3,007	
110-400-550 - Conference & Meeting Expense	963	113,515

110-418-000 LAW ENFORCEMENT AND FIRE SCIENCE

110-418-511	- Salaries - Administrative	19,190	
110-418-513	- Salaries - Full Time	12,550	
110-418-530	- Contractual Services	250	
110-418-543	- General Materials & Supplies	4,937	
110-418-550	- Conference & Meeting Expense	1,960	38,887

110-419-000 LIBRARY TECHNOLOGY

110-419-543	- General Materials & Supplies	400	400
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110-500-000 DIVISION OF HUMANITIES

110-500-513	- Salaries - Full Time (Humanities)	142,775	
110-500-543	- General Materials & Supplies (Humanities)	2,500	
110-500-550	- Conference & Meeting Expense (Humanities)	962	146,237
110-511-513	- Salaries - Full Time (Art)	14,350	
110-511-530	- Contractual Services (Art)	330	
110-511-543	- General Materials & Supplies (Art)	1,760	
110-511-550	- Conference & Meeting Expense (Art)	121	16,561
110-512-513	- Salaries - Full Time (Music)	28,925	
110-512-530	- Contractual Services (Music)	700	
110-512-543	- General Materials & Supplies (Music)	1,740	
110-512-550	- Conference & Meeting Expense (Music)	242	31,607

110-600-000 DIVISION OF MATH SCIENCE

110-600-513	- Salaries - Full Time	130,050	
110-600-530	- Contractual Services	700	
110-600-543	- General Materials & Supplies	9,234	
110-600-550	- Conference & Meeting Expense	962	140,946

110-711-000 MED. LAB. TECHNOLOGY

110-711-513	- Salaries - Full Time	19,080	
110-711-530	- Contractual Services	800	
110-711-543	- General Materials & Supplies	4,492	
110-711-550	- Conference & Meeting Expense	525	24,897

110-712-000 AD NURSING

110-712-511	- Salaries - Administrative	19,300	
110-712-513	- Salaries - Full Time	64,600	
110-712-516	- Salaries - Office Staff	6,102	
110-712-530	- Contractual Services	50	
110-712-543	- General Materials & Supplies	1,200	
110-712-550	- Conference & Meeting Expense	1,518	92,770

110-713-000 LP NURSING

110-713-513	- Salaries - Full Time	55,590
110-713-530	- Contractual Services	-0-
110-713-543	- General Materials & Supplies	1,150
110-713-550	- Conference & Meeting Expense	715
		<u>57,455</u>

110-714-000 RADIOLOGIC TECHNOLOGY

110-714-513	- Salaries - Full Time	16,110
110-714-530	- Contractual Services	750
110-714-543	- General Materials & Supplies	2,990
110-714-550	- Conference & Meeting Expense	1,755
		<u>21,605</u>

110-715-000 DIVISION OF PHYSICAL EDUCATION

110-715-513	- Salaries - Full Time	50,775
110-715-543	- General Materials & Supplies	2,300
110-715-550	- Conference & Meeting Expense	352
		<u>53,427</u>

110-800-000 INSTRUCTIONAL PROGRAM ADMINISTRATION

110-800-514-01	- Salaries - Instructional Part-time	137,500
110-800-514-02	- Salaries - Summer Session	112,500
110-800-516	- Salaries - Secretarial	26,312
110-800-530-01	- Contractual (WORKROOM)	1,100
110-800-530-02	- Contractual (UNALLOCATED)	2,000
110-800-530-03	- Faculty-In-Service Training	5,000
110-800-542	- General Materials & Supplies (WORKROOM)	1,000
110-800-543-01	- General Materials & Supplies (FACULTY OFFICE)	800
110-800-543-02	- General Materials & Supplies (INSTITUTIONAL COMMITTEES)	200
110-800-544	- Tuition Reimbursement	5,500
		<u>291,912</u>

110-811-000 DEAN OF ARTS AND SCIENCES

110-811-511-01	- Salaries - Administrative	25,000
110-811-516	- Salaries - Secretarial	7,564
110-811-518-01	- Student Employees - Federal	17,500
110-811-518-03	- Student Tutors	2,500
110-811-530-01	- Contractual Services	50
110-811-541-01	- General Materials & Supplies	900
110-811-550-01	- Conference & Meeting Expense	800
		<u>54,314</u>

110-811-000-02 ASSISTANT DEAN OF ARTS AND SCIENCES

110-811-511-02	- Salaries - Administrative	20,000
110-811-541-02	- General Materials & Supplies	400
110-811-550-02	- Conference and Meeting Expense	400
		<u>20,800</u>

110-812-000 DEAN OF CAREER EDUCATION

110-812-511-01 - Salaries - Administrative	23,500
110-812-516 - Salaries - Secretarial	7,847
110-812-518-01 - Student Employees - Federal	12,704
110-812-518-04 - SVC Student Employees	5,000
110-812-530-01 - Contractual Services	1,000
110-812-541-01 - General Materials & Supplies	1,550
110-812-550-01 - Conference & Meeting Expense	1,600
	<u>53,201</u>

110-812-000-02 ASSISTANT DEAN OF CAREER EDUCATION

110-812-511-02 - Salaries - Administrative	20,000
110-812-541-02 - General Materials & Supplies	700
110-812-550-02 - Conference & Meeting Expense	500
	<u>21,200</u>

110-813-000 COMMUNITY EDUCATION

110-813-511 - Salaries - Administrative	19,840
110-813-514-01 - Instructional Salaries	65,000
110-813-514-02 - Community Services Coordinators	5,000
110-813-516 - Salaries - Secretarial	8,640
110-813-530 - Contractual Services	1,000
110-813-543 - General Materials & Supplies	3,000
110-813-550 - Conference & Meeting Expense	1,800
	<u>104,280</u>

110-815-000 ACADEMIC SKILLS CENTER

110-815-513 - Salaries - Full Time	40,550
110-815-530 - Contractual Services	400
110-815-543 - General Materials & Supplies	5,100
110-815-550 - Conference & Meeting Expense	363
	<u>46,413</u>

120-000-000 ACADEMIC SUPPORT (Learning Resource Center) \$ 147,344

120-000-511 - Salaries - Administrative	20,000
120-000-512 - Salaries - Professional	46,835
120-000-516 - Salaries - Secretarial	20,196
120-000-518-01 - Salaries - Student Employees-Federal	9,000
120-000-530 - Contractual Services	3,000
120-000-544-01 - Library Supplies	8,000
120-000-544-02 - Audio Visual Supplies	7,900
120-000-544-03 - Xerox Supplies	2,000
120-000-545 - Library Books	30,000
120-000-550 - Conference & Meeting Expense	413
	<u>147,344</u>

<u>130-000-000 STUDENT SERVICES AND AIDS</u>		<u>\$ 299,275</u>
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131-000-000 Admissions and Records

131-000-512	- Salaries - Professional	35,200
131-000-516	- Salaries - Secretarial	25,409
131-000-518-01	- Salaries - Student Employees-Federal	3,435
131-000-530	- Contractual Services	175
131-000-541	- General Materials & Supplies	4,800
131-000-550	- Conference & Meeting Expense	500
		<u>69,519</u>

132-000-000 Counseling and Testing

132-000-512	- Salaries - Professional	86,540
132-000-516	- Salaries - Secretarial	<u>6,129</u>
		<u>92,669</u>

133-000-541 Health Services - Materials

	<u>300</u>	<u>300</u>
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134-000-000 Financial Aids

134-000-512	- Salaries - Professional	19,250
134-000-516	- Salaries - Secretarial	<u>5,832</u>
		<u>25,082</u>

138-000-000 Administration of Student Services & Aids

138-000-511	- Salaries - Administrative	23,800
138-000-516	- Salaries - Secretarial	7,155
138-000-518-01	- Salaries - Student Employees-Federal	30,000
138-000-519	- Other Salaries (Coaching)	7,300
138-000-530	- Contractual Services	300
138-000-541	- General Materials & Supplies	9,500
138-000-544	- Recruitment at Fairs, etc.	2,200
138-000-549	- Commencement	4,000
138-000-550	- Conference & Meeting Expense	<u>5,000</u>
		<u>89,255</u>

139-000-000 Veterans Grant Program

139-000-512	- Salaries - Professional	13,200
139-000-516	- Salaries - Secretarial	5,300
139-000-541	- General Materials & Supplies	2,500
139-000-550	- Conference & Meeting Expense	1,200
139-000-585	- Equipment	<u>250</u>
		<u>22,450</u>

<u>140-000-000</u>	<u>PUBLIC SERVICES</u>		<u>\$ 4,500</u>
140-000-514-02	- Salaries	3,500	
140-000-530	- Contractual Services	500	
140-000-543	- General Materials & Supplies	500	<u>4,500</u>
<u>170-000-000</u>	<u>OPERATION AND MAINTENANCE OF PLANT</u>		<u>\$ 473,081</u>
171-000-517	- Salaries - Services Staff	262,120	
171-000-518-01	- Salaries - Student Employees-Federal	69,161	
171-000-518-02	- Salaries - Student Employees-State	-0-	
176-000-573	- Electricity	119,000	
176-000-575	- Telephone	22,800	<u>473,081</u>
<u>180-000-000</u>	<u>GENERAL ADMINISTRATION</u>		<u>\$ 236,425</u>
<u>181-000-000</u>	<u>President's Office</u>		
181-000-511	- Salaries - Administrative	33,000	
181-000-516	- Salaries - Secretarial	9,100	
181-000-518-01	- Salaries - Student Employees-Federal	2,000	
181-000-530	- Contractual Services	100	
181-000-541	- General Materials & Supplies	3,000	
181-000-550	- Conference & Meeting Expense	4,000	
181-000-556	- Special Affairs	1,500	<u>52,700</u>
<u>182-000-000</u>	<u>Business Office</u>		
182-000-511	- Salaries - Administrative	30,000	
182-000-512	- Salaries - Professional	19,500	
182-000-516	- Salaries - Secretarial	45,725	
182-000-518-01	- Salaries - Student Employees-Federal	8,500	
182-000-530	- Contractual Services	2,200	
182-000-541	- General Materials & Supplies	8,000	
182-000-550	- Conference & Meeting Expense	2,000	<u>115,925</u>
<u>183-000-000</u>	<u>Community Relations</u>		
183-000-511	- Salaries - Administrative	18,800	
183-000-516	- Salaries - Secretarial	6,250	
183-000-547	- General Materials & Advertising	42,000	
183-000-550	- Conference & Meeting Expense	750	<u>67,800</u>

<u>190-000-000</u>	<u>INSTITUTIONAL SUPPORT</u>		<u>\$ 482,103</u>
<u>191-000-000</u>	<u>Board of Trustees</u>		
191-000-531	- Contractual - Auditing & Legal	13,000	
191-000-549	- Other General Supplies (Elections)	2,750	
191-000-550	- Conference & Meeting Expense	<u>2,000</u>	17,750
<u>192-000-000</u>	<u>Institutional Expense</u>		
192-000-516	- Salaries - Secretarial	6,250	
192-000-521	- Group Medical & Life Insurance	45,430	
192-000-539	- UNALLOCATED Contractual	1,875	
192-000-543	- Supplies (FACULTY ASSOCIATION)	200	
192-000-544	- Postage	22,800	
192-000-546	- Publications/Dues	6,200	
192-000-547	- Advertising	500	
192-000-554	- Recruitment	<u>2,000</u>	85,255
<u>192-000-560</u>	<u>Fixed Charges</u>		
192-000-565	- General Insurance	<u>24,000</u>	24,000
<u>192-000-580</u>	<u>Capital Outlay</u>		
192-000-585	- Equipment	<u>70,876</u>	70,876
<u>192-000-593</u>	<u>Tuition Charge Back</u>	<u>14,000</u>	14,000
<u>194-000-000</u>	<u>Institutional Research</u>		
194-000-541	- General Materials & Supplies	1,000	
194-000-550	- Conference & Meeting Expense	<u>500</u>	1,500
<u>195-000-000</u>	<u>Data Processing Services</u>		
195-000-512	- Salaries - Professional	45,900	
195-000-516	- Salaries - Secretarial	6,007	
195-000-518-01	- Salaries - Student Employees-Federal	3,860	
195-000-530	- Contractual Services	3,372	
195-000-541	- General Materials & Supplies	3,600	
195-000-550	- Conference & Meeting Expense	1,025	
195-000-562	- Rental of NCR & IBM Equipment	<u>54,958</u>	118,722
<u>199-000-600</u>	<u>Provision for Contingencies</u>	<u>150,000</u>	150,000
TOTAL BUDGET EDUCATIONAL FUND	...		<u>\$ 3,289,855</u>

PART III: BUDGET SUMMARY

<i>Balance on hand July 1, 1976</i>	<i>\$ 188,049</i>
<i>Revenue</i>	<i>\$ 3,207,925</i>
<i>Less Expenditures</i>	<i><u>-3,289,855</u></i>
<i>Excess of Revenue over Expenditures</i>	<i><u>(81,930)</u></i>
<i>Estimated balance June 30, 1977</i>	<i><u>\$ 106,119</u></i>

SAUK VALLEY COLLEGE

BUILDING AND MAINTENANCE FUND

PART I: ESTIMATED REVENUE 1976-77

200-000-400 BUILDING AND MAINTENANCE FUND

200-000-410 Local Governmental Sources

200-000-411	- Current Taxes (565M @ 3¢ @ 97-1/2%)	\$ 165,260	\$ 165,260
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200-000-470 Interest on Investments		3,000	3,000
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200-000-499 Miscellaneous Revenue		4,500	4,500
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TOTAL BUILDING AND MAINTENANCE FUND REVENUE - - - - -		\$ 172,760	
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SAUK VALLEY COLLEGE

BUILDING AND MAINTENANCE FUND

PART II: ESTIMATED EXPENDITURES 1976-77

200-000-000 BUILDING AND MAINTENANCE FUND

270-000-000 Operation and Maintenance of Plant

270-000-544	- General Materials & Supplies	\$ 55,000	
270-000-550	- Conference & Meeting Expense	<u>1,000</u>	\$ 56,000

270-000-580 Capital Outlay

270-000-587 - Additional Equipment	<u>10,000</u>	10,000
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271-000-530 - Contractual Services	<u>64,200</u>	64,200
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276-000-571 - Gas Utilities	<u>72,800</u>	72,800
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290-000-000 Institutional Support

292-000-560 Fixed Charges

292-000-561 - Rental	<u>1,000</u>	1,000
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299-000-600 Provision for Contingencies	<u>15,000</u>	15,000
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TOTAL BUILDING AND MAINTENANCE FUND BUDGET	<u>-----</u>	<u>\$ 219,000</u>
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PART III: BUDGET SUMMARY

<i>Balance on hand July 1, 1976</i>	<i>\$ 135,362</i>
<i>Revenue</i>	<i>\$ 172,760</i>
<i>Less Expenditures</i>	<i><u>-219,000</u></i>
<i>Excess of Revenue over Expenditures</i>	<i><u>(46,240)</u></i>
<i>Estimated balance June 30, 1977</i>	<i><u>\$ 89,122</u></i>

SAUK VALLEY COLLEGE
SITE AND CONSTRUCTION FUND

PART I: ESTIMATED REVENUE 1976-77

Other Sources

300-000-460	Facilities Revenue (Net)	\$ 58,200
300-000-470	Interest on Investments	20,000
300-000-499	Other Revenue	-0-
		<u>\$ 78,200</u>
TOTAL SITE AND CONSTRUCTION FUND REVENUE		<u>\$ 78,200</u>

PART II: ESTIMATED EXPENDITURES 1976-77

INSTITUTIONAL SUPPORT

390-000-560 Fixed Charges

390-000-565	General Insurance	-0-	-0-
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390-000-580 Capital Outlay

390-000-582	Site Improvement	50,000
390-000-583	New Buildings & Additions	45,000
390-000-584-01	Building Improvements -	
	HOLDING POND	5,000
390-000-585	Equipment - Office	10,000
390-000-586	Equipment - Instructional	10,000
390-000-587	Equipment - Service	10,000
390-000-589	Other Capital Outlay	<u>20,000</u>
		<u>\$ 150,000</u>

TOTAL SITE AND CONSTRUCTION EXPENDITURES	<u>\$ 150,000</u>
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PART III: BUDGET SUMMARY

Balance on hand July 1, 1976	\$ 582,697
Revenue	\$ 78,200
Less Expenditures	<u>-150,000</u>
Excess of Revenue over Expenditures	<u>(71,800)</u>
Estimated balance on hand June 30, 1977	<u>\$ 510,897</u>

SAUK VALLEY COLLEGE

BOND AND INTEREST FUND #1

PART I: ESTIMATED REVENUE 1976-77

400-000-410 Local Governmental Sources

400-000-411	Current Taxes (565M @ 5.821 @ 97½%)	\$ 320,680	\$ 320,680
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400-000-470 Other Sources

400-000-470	Interest on Investments	6,000	6,000
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TOTAL BOND AND INTEREST FUND #1 REVENUE		\$ 326,680
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PART II: ESTIMATED EXPENDITURES 1976-77

INSTITUTIONAL SUPPORT

490-000-560 Fixed Charges

490-000-563	Debt Principal Retirement	\$ 225,000	
490-000-564	Interest	82,800	
490-000-569	Other Fixed Charges	500	\$ 308,300

TOTAL BOND AND INTEREST FUND #1 EXPENDITURES		\$ 308,300
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PART III: BUDGET SUMMARY

Balance on hand July 1, 1976	\$ 138,685
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Revenue	\$ 326,680
Less Expenditures	<u>308,300</u>

Excess of Revenue over Expenditures	<u>18,380</u>
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Estimated balance on hand June 30, 1977	<u>\$ 157,065</u>
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SAUK VALLEY COLLEGE

BOND AND INTEREST FUND #2

PART I: ESTIMATED REVENUE 1976-77

400-000-410 Local Governmental Sources

400-000-411	Current Taxes (565M @ 2.078 @ 97½%)	<u>\$ 114,472</u>	\$ 114,472
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400-000-470 Other Sources

400-000-470	Interest on Investments	<u>1,200</u>	1,200
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TOTAL BOND AND INTEREST FUND #2 REVENUE		<u>\$ 115,672</u>
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PART II: ESTIMATED EXPENDITURES 1976-77

INSTITUTIONAL SUPPORT

490-000-560 Fixed Charges

490-000-563	Debt Principal Retirement	105,000	
490-000-564	Interest	8,800	
490-000-569	Other Fixed Charges	500	<u>\$ 114,300</u>

TOTAL BOND AND INTEREST FUND #2 EXPENDITURES		<u>\$ 114,300</u>
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PART III: BUDGET SUMMARY

Balance on hand July 1, 1976	\$ 12,318
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Revenue	\$ 115,672
Less Expenditures	<u>-114,300</u>

Excess of Revenue over Expenditures	<u>1,372</u>
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Estimated balance on hand June 30, 1977	<u>\$ 13,690</u>
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SAUK VALLEY COLLEGE

WORKING CASH FUND

PART I: ESTIMATED REVENUE 1976-77

790-000-470 Other Sources

790-000-470	Investment Income	<u>20,000</u>	\$ <u>20,000</u>
TOTAL WORKING CASH FUND REVENUE		<u>20,000</u>	<u>\$ 20,000</u>

PART II: ESTIMATED EXPENDITURES 1976-77

PART III: BUDGET SUMMARY

<i>Balance on hand July 1, 1976</i>	\$ <u>564,089</u>
<i>Revenue</i>	<u>\$ 20,000</u>
<i>Less Expenditures</i>	<u>-0-</u>
<i>Excess of Revenue over Expenditures</i>	<u>20,000</u>
<i>Estimated balance on hand June 30, 1977</i>	<u>\$ 584,089</u>

SAUK VALLEY COLLEGE BOOKSTORE

Budget for 1976-77

PART I: REVENUE

SALES:

Textbooks	\$ 184,885
Supplies	24,400
Miscellaneous	15,330
Paperbacks	3,520
Used Books	11,035
Sales Tax Collected	<u>10,870</u>
	\$ 250,040

Less Cost of Sales:

Textbooks	\$ 147,908
Supplies	17,080
Miscellaneous	11,498
Paperbacks	2,394
Used Books	8,276
Sales Tax Paid	<u>10,674</u>
	<u>197,830</u>

ESTIMATED GROSS PROFIT \$ 52,210

PART II: EXPENDITURES

Salaries & Wages	\$ 18,060
Employee Benefits	250
Transportation	5,010
Equipment	3,100
Supplies	1,500
Travel	1,000
Telephone	300
Dues & Subscriptions	220
Auditing & Legal	250
Other Expenses	<u>600</u>
<i>Total Expenditures</i>	<u>30,290</u>
<i>EXCESS REVENUE OVER EXPENDITURES</i>	<u>\$ 21,920</u>

PART III: Budget Summary

<i>Fund Equity, July 1, 1976</i>	\$ 92,929
<i>Revenue</i>	\$ 250,040
<i>Less Expenditures</i>	<u>-228,120</u>
<i>Excess Revenue over Expenditures</i>	<u>21,920</u>
<i>Estimated Fund Equity, June 30, 1977</i>	<u>\$ 114,849</u>

RESTRICTED PURPOSES FUND

PART I: ESTIMATED REVENUE

	<u>1975-1976</u>	<u>1975-1976</u>	<u>1976-1977</u>
<u>#201 Comprehensive Fee Income</u>			
<u>Summer '75</u>		<u>Summer '76</u>	
5,570 x \$1.00	\$ 5,570	6,675 x \$1.00	\$ 6,675
<u>Fall</u>		<u>Fall</u>	
26,480 x \$1.00	26,480	31,010 x \$1.00	31,010
<u>Spring</u>		<u>Spring</u>	
26,000 x \$1.00	<u>26,000</u>	30,615 x \$1.00	<u>30,615</u>
	58,050		68,300
<u>Income from Admissions to Student Activities</u>			
#202 Athletics	400		400
#203 Drama & Readers'			
Theatre	2,500		3,000
#204 Cultural			
Events	1,500		5,650
#205 Newspaper	<u>100</u>		<u>-0-</u>
	<u>4,500</u>		<u>9,050</u>
TOTAL ESTIMATED REVENUE	<u>\$ 62,550</u>		<u>\$ 77,350</u>

RESTRICTED PURPOSES FUND

PART II: ESTIMATED EXPENDITURES

1975-1976

1976-1977

#251-2-3-4 Athletics

Athletics

Officials	1,435	1,670
Travel	6,750	6,625
Meals	2,710	3,790
Awards	795	1,535
Insurance	900	900
Banquet	275	310
Dues and Fees	<u>475</u>	<u>555</u>
	13,340	15,385

Rentals

Golf	350	450
Pool	400	-0-
Tennis	<u>200</u>	<u>200</u>
	950	650

Supplies & Cleaning

Basketball	260	220
Swimming	85	-0-
Baseball	480	490
Golf	75	150
Track	200	200
Tennis	285	370
Cross Country	175	175
Wrestling	<u>250</u>	<u>300</u>
	1,810	1,905

Miscellaneous

Scouting	100	100
Clinics (Basketball)	<u>100</u>	<u>100</u>
	200	200
	<u>16,300</u>	<u>18,140</u>

#255 Men's Intramurals

Awards, Officials		
Scorebooks	-0-	-0-

#256 Cheerleaders &
Pom Pom Squad

Jr. High Cheerleaders' Clinic	80	-0-
Travel-Meals	300	400
Home Games & Refreshments	20	-0-
Insurance	150	-0-
Uniforms	50	146
Physicals	<u>-0-</u>	<u>54</u>
	600	600

1975-19761976-1977#257 Speech Activities & Readers' Theatre

Reader's Theatre	350	375
Tournaments	<u>3,450</u>	3,800
		<u>4,025</u>
		4,400

#258 Drama

Royalties	125	400
Publicity	-0-	300
Sets & Costumes	1,000	1,800
Salary for Guest Artist (8 weeks)	<u>800</u>	1,925
		<u>-0-</u>
		2,500

#259 Music

Travel	1,050	1,050
Meals	1,350	1,350
Cleaning & Misc.	100	100
Travel for Concerts	<u>300</u>	2,800
		<u>300</u>
		2,800

#260 Student Activities - Cultural-Social

Leadership	1,200	1,200
Fine Arts	2,500	4,000
Dances	900	400
Speakers	2,800	5,000
Pop Entertainment	4,000	3,500
Wages	100	100
Films	3,000	3,000
Misc.	-0-	700
Publicity	100	500
Academic	-0-	100
Activities	400	400
Summer Theatre	<u>-0-</u>	15,000
		<u>350</u>
		19,250

#262 Student Newspaper	2,700	3,000
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#263 Student Magazine	3,000	3,000
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#264 Associated Student Board

Clubs	1,000	-0-
Supplies	200	200
Publicity	50	250
Special Events	775	1,350
Pow Wow	500	800
Christmas	225	500
Seminars	50	50
Miscellaneous	<u>100</u>	2,125
		<u>1,000</u>
		2,800

1975-19761976-1977

<u>#265 Musical</u>	<u>2,300</u>	<u>-0-</u>
<u>#266 Women's Intercollegiate Activities</u>		
<u>Athletics</u>		
<u>Officials</u>	<u>850</u>	<u>880</u>
<u>Travel</u>	<u>1,690</u>	<u>2,900</u>
<u>Meals</u>	<u>875</u>	<u>1,320</u>
<u>Physicals</u>	<u>160</u>	<u>200</u>
<u>Insurance</u>	<u>150</u>	<u>500</u>
<u>Dues & Fees</u>	<u>395</u>	<u>445</u>
<u>Uniforms</u>	<u>150</u>	<u>1,530</u>
<u>Equipment</u>	<u>1,200</u>	<u>570</u>
	<u>5,470</u>	<u>8,345</u>
<u>Miscellaneous</u>		
<u>Awards</u>	<u>-0-</u>	<u>95</u>
<u>Banquet</u>	<u>115</u>	<u>100</u>
<u>High School Play Day</u>	<u>100</u>	<u>100</u>
<u>Orientation</u>	<u>65</u>	<u>50</u>
<u>First Aid Supplies</u>	<u>200</u>	<u>200</u>
<u>Post-game Refreshments</u>	<u>50</u>	<u>150</u>
<u>Rentals</u>	<u>-0-</u>	<u>50</u>
<u>1977 Sectionals</u>	<u>-0-</u>	<u>390</u>
<u>1977 Regionals</u>	<u>-0-</u>	<u>480</u>
	<u>530</u>	<u>1,615</u>
	<u>6,000</u>	<u>9,960</u>
<u>#267 Sauk Valley College Volunteers</u>		
<u>Miscellaneous</u>	<u>-0-</u>	<u>-0-</u>
<u>#268 Intramurals - Coed</u>		
<u>Awards</u>	<u>300</u>	<u>300</u>
<u>Coaches and Organizers</u>	<u>400</u>	<u>400</u>
<u>Officials</u>	<u>300</u>	<u>300</u>
<u>Equipment</u>	<u>1,000</u>	<u>600</u>
<u>Supplies</u>	<u>-0-</u>	<u>400</u>
	<u>2,000</u>	<u>2,000</u>
<u>#270 Clubs</u>	<u>-0-</u>	<u>2,000</u>
<u>#298 Equipment</u>		
<u>Film Projector</u>	<u>-0-</u>	<u>400</u>
<u>Misc.</u>	<u>-0-</u>	<u>1,100</u>
		<u>1,500</u>
<u>#299 Non-budget contingencies</u>	<u>4,000</u>	<u>4,750</u>
<u>TOTAL ESTIMATED EXPENDITURES</u>	<u>\$62,550</u>	<u>\$76,700</u>

*Includes monies not allotted to #265 Musical, which may later be transferred to #258 Drama.

PART III: BUDGET SUMMARY

<i>Balance on hand July 1, 1976</i>	<i>\$ 32,776</i>
<i>Revenue</i>	<i>\$ 77,350</i>
<i>Less Expenditures</i>	<i><u>76,700</u></i>
<i>Excess of Revenue over Expenditures</i>	<i><u>650</u></i>
<i>Estimated balance on hand June 30, 1977</i>	<i><u>\$ 33,426</u></i>

SAUK VALLEY COLLEGE

CHILD CARE CENTER

1976-1977

PART I: ESTIMATED REVENUE

<u>Fees</u>	\$ 10,050.00
<u>Insurance</u>	<u>200.00</u>
<u>TOTAL REVENUE</u>	<u>\$ 10,250.00</u>

PART II: ESTIMATED EXPENDITURES

<u>Salaries</u>	
Director	\$ 5,000.00
Assistants	<u>4,500.00</u>
	\$ 9,500.00
<u>Insurance</u>	150.00
<u>Supplies</u>	500.00
<u>Travel</u>	100.00
<u>TOTAL EXPENDITURES</u>	<u>\$ 10,250.00</u>

NOTE: In addition to the above, a Child Care Center account is maintained which reflects a community contribution. This account has been designated to be used for supplies, equipment, and other non-salaried items.

PART III: BUDGET SUMMARY

<i>Balance on hand July 1, 1976</i>	(<i>\$ -354</i>)
<i>Revenue</i>	<i>\$ 10,250</i>
<i>Less Expenditures</i>	<i><u>10,250</u></i>
<i>Excess of Revenue over Expenditures</i>	<i>-0-</i>
<i>Estimated balance June 30, 1977</i>	<i>(<u>\$ -354</u>)</i>

BILLS PAYABLE

OCTOBER 25, 1976

EDUCATIONAL FUND

2-000-544	POSTMASTER	Postage Meter	6,329	\$ 889.92
1-000-571	SVC BUILDING FUND	Transfer Gas revenue	6,330	43.06
0-300-543	SVC PAYROLL FUND	9-30-76 Payroll	6,331	88,844.78
0-300-543	Liebovich Brothers	Supplies	6,332	305.97
	LITTLE SCOTCHMAN INDUSTRIES	Supplies	6,333	110.06
	SVC PAYROLL FUND	10-15-76 Payroll	6,334	<u>89,386.09</u>
				\$179,579.88

0.300.543.00	HARRY ALTER CO	SUPPLIES	6,335	342.21
0.000.545.00	AMERICAN HOSPITAL ASSN	BOOK	6,336	850
0.712.543.00	AMERICAN JOURNAL OF NURSING CO	SUPPLIES	15.00	
0.000.545.00	X X X X	BOOK 28.00	6,337	43.00
2.000.541.00	ARROW BUS SYSTEMS	SUPPLIES	6,338	93.90
0.400.543.00	ASSOCIATION STERLING FILMS	SUPPLIES	6,339	14.57
0.000.545.00	BAKER & TAYLOR CO	BOOKS	6,340	730.80
0.000.545.00	BAKER & TAYLOR CO	BOOKS	6,341	182.71
0.813.550.00	JAMES BARBER	TRAVEL	6,342	67.83
0.000.545.00	BERGWALL PRODUCTIONS	BOOKS	6,343	100.00
0.200.543.00	BETTER BEEF BUSINESS	SUPPLIES	6,344	10.00
0.000.544.01	BLACKHAWK OFFICE SUPPLY	SUPPLIES	6,345	21.91
0.300.543.00	BOGOTT INDUSTRIAL SUPPLY	SUPPLIES 226.86		
2.000.585.00A	X X X	EQUIP 491.04	6,346	717.90
0.715.543.00	BOOK CLUB DEPT	SUPPLIES	6,347	238
2.600.543.00	BOREAL LABORATORIES	SUPPLIES	6,348	14.10
2.800.544.00	WILLIAM BYAR	REIMB 2 HOURS	6,349	100.00
3.000.550.00	CLAIRE BUSCHMANN	TRAVEL	6,350	29.55
2.600.543.00	CAROLINA BIOL SUPPLY CO	SUPPLIES	6,351	142.70
0.000.545.00	CENTER FOR HUMANITIES	BOOKS	6,352	119.44
2.000.575.00	CENTRAL TELEPHONE CO	SERVICE	6,353	1,899.05
2.000.554.00	CHRONICLE OF HIGHER EDUC	ADS	6,354	46.20
4.000.547.00	CHRONICLE OF HIGHER EDUC	PUB RELA SUBSCR	6,355	20.00
4.811.541.01	CHRONICLE OF HIGHER EDUC	SUPPLIES	6,356	9.00
4.000.556.00	CLAYTONS FLORAL SHOP	FLOWERS	6,357	38.50
4.000.573.00	COMMONWEALTH EDISON CO	SERVICE	6,358	10,424.76
4.000.541.00	CONSULTING PSYCHOLOGISTS PRESS	SUPPLIES	6,359	135.76
4.000.541.00	D S G INC	SUPPLIES	6,360	15.90
4.000.544.01	THE DAILY GAZETTE	SUPPLIES 10.08		
4.000.541.00	X X X	76.16		
4.000.547.00	X X X	ADS 32.25	6,361	118.49
4.000.550.00	CYNTHIA D ANDRE	TRAVEL	6,362	41.85
4.100.543.00	A B DICK CO	SUPPLIES	6,363	4.44
4.300.543.00	DIXON ACE HARDWARE	SUPPLIES	6,364	29.45
4.000.544.02	DIXON CAMERA CENTER	SUPPLIES	6,365	80.96
4.000.544.01	DIXON EVENING TELEGRAPH	SUPPLIES 14.08		
4.000.541.00	X X X	ADS 73.10	6,366	87.18
4.300.543.00	DIXON GARAGE SUPPLY	SUPPLIES	6,367	45.80

0.300.543.00	DO ALL CORP	SUPPLIES	6,368	45.70	
0.200.543.00	DOANES AGRIC SERV	SUPPLIES	6,369	24.50	
0.000.530.00	EASTMAN KODAK CO	SERVICE	6,370	137.50	
1.000.530.00	EASTMAN KODAK CO	SERVICE	6,371	390.00	
0.300.543.00	EUTECTIC CORP	SUPPLIES	6,372	675.67	
0.715.543.00	FAIRFAX HARDWARE	SUPPLIES	6,373	29.95	
0.600.543.00	FISHER SCIENTIFIC CO	SUPPLIES	110.87		
0.711.543.00	X X X	200.56	6,374	311.43	
0.000.545.00	GALE RESEARCH CO	BOOKS	6,375	39.15	
0.000.544.01	GAYLORD BROS INC	SUPPLIES	6,376	19.00	
3.000.550.00	RALPH GELANDER	TRAVEL	6,377	12.60	
0.412.550.00	DONALD GELDEAN	TRAVEL	6,378	12.30	
0.300.530.03	GIBBONS BUS SERVICE	BUS SERVICE	6,379	75.00	
0.711.543.00	GIBCO DIAGNOSTICS	SUPPLIES	6,380	19.44	
8.000.541.00	GRAFTON PUBLICATIONS	SUPPLIES	6,381	22.00	
0.712.550.00	CAROL HAIN	TRAVEL	6,382	33.60	
1.000.531.00	HAMILTON & BLAINE	1975-76 AUDIT	6,383	5,600.00	
0.400.543.00	HAMMOND INC	SUPPLIES	6,384	36.47	
0.315.543.00	HARCOURT BRACE JOVANOVICH	SUPPLIES	6,385	14.31	
0.412.543.00	HARPER & ROW PUBL	SUPPLIES	6,386	13.95	
0.300.530.02	HASKELLS	SERVICE	111.34		
8.000.541.00	X X	SUPPLIES	2.97	6,387	114.31
5.000.562.00	I B M CORP	EQUIP RENTAL	6,388	383.10	
0.800.530.02	I B M CORP	SERVICE	69.90		
0.000.539.00	X X	52.80			
4.000.585.00	X X	EQUIP	3930.00	6,389	4,052.70
2.000.593.00	ILL CENTRAL COMM COLLEGE	CHARGEBACK	6,390	1,825.80	
2.000.545.00	ILL LEGISLATIVE STUDIES CENTER	BOOKS	6,391	6.00	
3.000.549.00	JOSTENS	DIPLOMAS	6,392	53.84	
5.000.541.00	KEE LOX BRAND PRODUCTS	SUPPLIES	6,393	18.00	
2.000.585.00A	KELVINATOR COMMERCIAL PROD	EQUIPMENT	1108.00		
0.711.543.00	X X X	SUPPLIES	59.00	6,394	1,167.00
2.000.585.00	KEN KRAFT WRESTLING PROD	EQUIPMENT	6,395	3,410.00	
0.713.550.00	JAN KIME	TRAVEL	6,396	37.05	
2.000.593.00	KISHWAUKEE COLLEGE	CHARGEBACK	6,397	1,835.45	
2.000.585.00	LAFAYETTE INSTRUMENT CO	EQUIPMENT	6,398	141.00	
4.000.544.01	LIBRARY OF CONGRESS	SUPPLIES	6,399	3.15	
1.712.550.00	ESTHER LONGANECKER	TRAVEL	6,400	59.85	
0.000.585.00 A	LOW X RAY	EQUIPMENT	465.25		
.714.543.00	X X	SUPPLIES	27.18	6,401	492.43
.200.543.00	MCCORMICK NURSERY	SUPPLIES	6,402	108.7	
.000.550.00	RONALD MARLIER	TRAVEL	6,403	67.90	
.714.550.00	GILBERT MEREDITH	TRAVEL	6,404	73.95	
.600.543.00	MODERN FILM RENTALS	SUPPLIES	6,405	8.00	
.600.543.00	MOGUL ED	SUPPLIES	6,406	21.84	
.800.542.00	MORGAN LINEN SERVICE	SERVICE	6,407	13.00	
3.000.541.00	MOORE BUSINESS FORMS	SUPPLIES	6,408	70.32	
3.000.545.00	MT JACINTO COLLEGE	BOOKS	6,409	64.80	
3.000.530.00	ED MUELLER A V	SERVICE	6,410	60.45	
1.000.531.00	N.A.C.U.A.	MEMBERSHIP	6,411	100.00	
0.000.546.00	NORTH CENTRAL ASSN	DUES	6,412	625.00	
3.000.562.00	N C R CORP	EQUIP RENTAL	6,413	2,683.80	
3.300.543.00	N A P A DIXON	SUPPLIES	6,414	4.73	

000545.00	N.F.P.A.	BOOKS	6,415	545.1
000541.00	OMS INC	SUPPLIES	6,416	40.65
000530.00	OPTICAL SCANNING CORP	SERVICE	6,417	105.00
0300543.00	P & W SUPPLY	SUPPLIES	6,418	52.00
71550.00	FRANK PALUMBO	TRAVEL	6,419	41.45
800544.00	KAREN PINTER	REIMB 5-1/3 HOURS	6,420	266.67
000547.00	PINNEY PRINTING	CATALOG	6,421	13,689.00
000550.00	FRANK PINTOZZI	LUNCHEON	6,422	3.99
000541.00	THE PRINT SHOP	SUPPLIES	6,423	21.90
200543.00	PROFESSIONAL FARMERS OF AMERICA	MEMBERSHIP	6,424	66.00
000547.00	THE PROPHETSTOWN ECHO	SUBSCR	6,425	6.00
000541.00	ROCKWELL BARNES CO	SUPPLIES	6,426	550.14
000593.00	ROCK VALLEY COLLEGE	CHARGEBACK	6,427	18.27
000545.00	RESEARCH MEDIA INC	BOOK	6,428	16.00
200543.00	RODALE PRESS	SUPPLIES	6,429	12.47
600543.00	SARGENT WELCH SCI CO	SUPPLIES	6,430	19.65
300543.00	SVC BUILDING FUND	GAS 11.10		
000544.02	X X X	1.28	6,431	12.38
300543.00	SVC BOOKSTORE	SUPPLIES 1.78		
314543.00	X X	14.90		
418543.00	X X	1.90		
511543.00	X X	1.80		
800543.01	X X	.49		
811541.02	X X	12.10		
812543.00	X X X	1.39		
000545.00	X X X	11.65		
000541.00	X X X	24.50	6,432	70.51
000550.00	RONALD SCHILLING	TRAVEL	6,433	362.40
200543.00	SCIENTIFIC PRODUCTS	SUPPLIES	6,434	10.69
813550.00	SERVOMATION CORP	WORKSHOPS	6,435	29.70
000547.00	B F SHAW PRINTING CO	MAILERS 2695.00		
000544.00	X X X	POSTAGE 759.52		
000547.00	X X X	ADS 46.80	6,436	3,501.32
4714543.00	SHELDON ENTERPRISES	SUPPLIES	6,437	46.50
8000550.00	RICHARD SIEBS	TRAVEL	6,438	9.00
4300543.00	SIEQ CO	SUPPLIES	6,439	171.04
4418543.00	SIRCHIE LABORATORIES	SUPPLIES	6,440	126.98
4000544.02	SITLERS ELECTRIC SUPPLY	SUPPLIES	6,441	466.20
4000544.02	SOUTHERN ILL UNIV	SUPPLIES	6,442	5.55
4200550.00	NORMAN SPENCER	TRAVEL	6,443	64.97
4800542.00	GLENN SPUTER	SUPPLIES	6,444	36.20
4000550.00	GEORGE STANLEY	TRAVEL	6,445	102.10
4310538.00	STERLING SCHOOL OF BEAUTY	COSMETOLOGY	6,446	3,356.67
000556.00	SWARTLEYS GREENHOUSE	FLOWERS	6,447	37.00
4800530.02	STERLING BUS MACHINES	SERVICE 14.20		
4800542.00	X X X	SUPPLIES 232.27		
4800543.01	X X X	26.51		
4811541.01	X X X	8.92		
4811541.02	X X X	19.50		
4000541.00	X X X	30.80		
4000541.00	X X X	1092.98		
4800585.00	STERLING CAMERA CENTER	EQUIP 305.81	6,448	1,730.99
512343.00	X X X	SUPPLIES 31.92		
000547.00	X X X	47.72	6,449	79.64

0,200,543.00	TIME LIFE BOOKS	SUPPLIES	6,450	7.79
000,541.00	TRI COUNTY PRESS	SUPPLIES	33.60	
0,000,547.00	X X X	96.00	6,451	129.60
0,600,543.00	TURTOX CAMBOSCO	SUPPLIES	6,452	96.28
0,300,543.00	UNCLE GEORGES SAW SHOP	SUPPLIES	6,453	21.50
0,200,543.00	UNIV OF ILL	SUPPLIES	48.00	
0,400,543.00	X X	12.00	6,454	60.00
0,100,543.00	UNIV OF WISO EXTENSION	SUPPLIES	6,455	12.00
0,000,541.00	UNIV OF WISO RIVER FALLS PRESS	SUPPLIES	6,456	6.80
0,300,543.00	VIKING CHEMICAL CO	SUPPLIES	6,457	123.80
0,000,544.00	GEORGE VRHEL	FAIRS	6,458	12.30
1,000,531.00	WARD WARD CASTENDYCK MURRAY	& PAGE SERVICES	6,459	582.40
0,600,543.00	WARDS NATURAL SCIENCE EST	SUPPLIES	6,460	456.19
0,418,543.00	WASHINGTON CRIME NEWS SERV	SUPPLIES	6,461	24.00
0,300,543.00	WELDERS SUPPLY CO	SUPPLIES	6,462	67.16
0,000,565.00	WENTSEL WILKINS LOWE----	AUTO RENEWAL	6,463	1,103.00
0,000,541.00	WHITESIDE NEWS SENTINEL	ADS	6,464	85.85
0,000,541.00	WRITING SALES	SUPPLIES	6,465	402.90
0,000,544.03	XEROX CORP	SUPPLIES	6,466	894.71
0,000,544.00	SVC IMPREST FUND	MISC EXPENSES	6,467	1,574.31
0,000,521.00	SVC PETTY CASH FUND	POSTAGE	6,468	.65
	PRUDENTIAL INS CO	NOV PREMIUM	6,469	7,166.80

78,667.33

Ck. #6329 - 6334

179,579.88

TOTAL EDUCATIONAL FUND FOR OCTOBER \$258,247.21

BUILDING FUND

1,000,544.00	AFFILIATED STEAM EQUIP CO	SUPPLIES	4,319	35.40
1,000,544.00	BERRY BEARING CO	SUPPLIES	4,320	16.36
1,000,544.00	BRENTS MAILING EQUIP CO	SUPPLIES	4,321	15.76
1,000,544.00	CRESCENT ELECTRIC SUPPLY	SUPPLIES	4,322	3.69
1,000,544.00	CORNBELT ENGINEERING CO	SUPPLIES	4,323	103.11
1,000,544.00	D & W HEATING	SUPPLIES	4,324	14.80
1,000,544.00	DIXON ACE HARDWARE	SUPPLIES	4,325	33.21
1,000,544.00	DIXON GARAGE SUPPLY	SUPPLIES	4,326	3.91
1,000,544.00	DIXON MOTORS	SUPPLIES	4,327	4.44
1,000,544.00	ENGLEWOOD ELECTRIC SUPPLY	SUPPLIES	4,328	127.85
1,000,544.00	NORMAN J EARNST	SUPPLIES	4,329	52.50
1,000,544.00	FLOW FLEX ENGINEERING CO	SUPPLIES	4,330	345.00
1,000,550.00	GLADYS GUNYLE	TRAVEL	4,331	6.30
1,000,544.00	HOME LUMBER CO	SUPPLIES	4,332	22.90
1,000,544.00	HONEYWELL INC	SUPPLIES	4,333	64.97
1,000,530.00	I B M	SERVICE	4,334	29.50
1,000,544.00	KRADLES	SUPPLIES	4,335	9.70
1,000,530.00	DAVID MAYES	SEWAGE TESTING	4,336	150.00
1,000,530.00	MONTGOMERY ELEVATOR CO	SERVICE	4,337	353.94
1,000,544.00	MORGAN LINEN SERV	SUPPLIES	4,338	101.97
1,000,544.00	MOTT BRUS CO	SUPPLIES	4,339	78.54
1,000,544.00	WALTER NORRIS CORP	SUPPLIES	4,340	24.40
1,000,571.00	NORTHERN ILL GAS CO	SERVICE	4,341	old check
1,000,571.00	NORTHERN ILL GAS CO	SERVICE	4,342	5,955.65
1,000,571.00	NORTHERN ILL GAS CO	SERVICE	4,343	void check
1,000,544.00	OLLAR HARDWARE CO	SUPPLIES	4,344	59.52
1,000,530.00	ROCK VALLEY DISPOSAL SERV	SERVICE	4,345	24.00
1,000,544.00	SVC EDUCATIONAL FUND	SUPPLIES	4,346	10.00
1,000,544.00	SIEG CO	SUPPLIES	4,347	13.90
1,000,544.00	STERLING BUS MACHINES	SUPPLIES	4,348	10.09
1,000,531.00	STERLING PARK DIST	POOL RENTAL	4,349	22.82
1,000,544.00	STEWART TRUCK & EQUIP	SUPPLIES	4,350	24.00
1,000,544.00	NESCO	SUPPLIES	4,351	50.65
1,000,544.00	WOODS	SUPPLIES	4,352	62.00
1,000,530.00	YOUNGREN'S REFRIGERATION	SERVICE	4,353	10.50
1,000,544.00	SVC PETTY CASH FUND	SUPPLIES	4,354	70.00
1,000,544.00	SVC IMPREST FUND	MISC EXP	4,355	2.71
1,000,544.00			4,356	4.00

JOINT BUILDING FUND FOR OCTOBER

SITE & CONSTRUCTION FUND

000-589	FRANKE AND MILLER	SERVICES	575	\$ 110.00
000-589	SCHIPPERS, BETAR, LAMENDELLA & O'BRIEN	SERVICES	576	<u>1,775.83</u>
TOTAL SITE & CONSTRUCTION FOR OCTOBER				\$1,885.83

IMPREST FUND

10-800-530-03	Rock Valley College	Workshop	3,501	\$ 78.00
	VOID CHECK		3,502	
	VOID CHECK		3,503	
	VOID CHECK		3,504	
10-712-550	University of Illinois	Workshop	3,505	10.00
38-000-541	Supt. of Documents	Supplies	3,506	34.50
20-000-544-02	Betty Wigginton	Supplies	3,507	6.09
10-700-550	I.S.S.R.T.	Seminar	3,508	38.50
38-000-550	College of Public Affairs	Workshop	3,509	20.00
20-000-545	Ill. State Chamber of Commerce	Book	3,510	3.00
92-000-544	United Parcel Service	Service	3,511	2.00
20-000-544-01	Chicago Daily News	Subscr.	3,512	60.00
10-316-550	College of Public Affairs	Workshop	3,513	20.00
10-200-543	John Deere Service Publications	Supplies	3,514	34.90
92-000-544	Postmaster	Bulk Mailing Acct.	3,515	100.00
10-300-543	K-Mart	Supplies	3,516	63.78
83-000-547	Whiteside News Sentinel	Subscr.	3,517	9.00
20-000-545	Investor Publications Inc.	Book	3,518	4.95
20-000-544-01	Wall Street Journal	Subscr.	3,519	45.00
38-000-550	Marc Plaza Hotel	Travel-D'Andre	3,520	2.25
92-000-544	United Parcel Service	Service	3,521	7.73
82-000-550	I.A.S.B.O.	Meeting	3,522	5.00
20-000-544-01	Morning Star/Register Republic	Subscr.	3,523	75.00
38-000-541	Council on Women's Programs	Dues	3,524	60.00
10-316-543	Human Services Press	Supplies	3,525	13.50
81-000-541	ACT Publications Division	Supplies	3,526	2.00
1-000-550	George Cole	Expenses	3,527	159.92
92-000-544	Postmaster	Postage Due Acct.	3,528	25.00
91-000-549	Marilyn Vinson	Supplies	3,529	7.79
92-000-544	United Parcel Service	Service	3,530	4.71
38-000-541	Education Recaps	Supplies	3,531	5.00
10-712-550	Oncology Nursing Symposium	Registration	3,532	75.00
38-000-544	Carolina Pena	Fiesta Days	3,533	14.69
20-000-544-01	Daily Gazette	Subscr.	3,534	23.00
20-000-544-01	WWW/Information Services, Inc.	Supplies	3,535	25.00
38-000-550	Sunny Travel Center	Travel-Siebs	3,536	100.00
71-000-530	Div. of Boiler Inspection	Certificate	3,537	4.00
20-000-550	The Writing Clinic	Conference	3,538	6.00
10-813-530	Robert Cicciarelli	Comm. Serv. Clerical	3,539	40.00
10-813-530	Mel Swanlund	" " "	3,540	40.00
10-813-530	Randy Peterson	" " "	3,541	40.00
10-813-530	Stan Weber	" " "	3,542	40.00
10-813-530	James Zimmerman	" " "	3,543	40.00
10-813-530	Dave Thorngren	" " "	3,544	40.00
10-813-530	Gordon Nelson	" " "	3,545	40.00
10-813-530	Dale Hall	" " "	3,546	40.00
10-813-530	Myron Hofmeister	" " "	3,547	40.00
10-813-530	Lynne Bechtold	" " "	3,548	40.00
10-811-550-01	Joliet Junior College	I.C.C.C.A. Conference	3,549	16.50
10-811-550-02	Joliet Junior College	" "	3,550	16.50

Balance in fund - 1445.69
 Disbursements - 1578.31
 Total in fund - 3024.00

EDUCATIONAL FUND - 1574.31
 BUILDING FUND - 4.00

\$1,578.31

SAUK VALLEY COLLEGE

APPROVED BY

Duane F. Coplon
PRESIDENT

Arman Gaulapp
SECRETARY
DATE

TREASURER'S REPORT

September 30, 1976

EDING FUND

Balance on Hand August 31, 1976 \$ 162,382.77

ceipts:

Taxes	19,688.46	
Interest on Invest.	502.63	
Misc. Revenue	412.00	
Exp. Credits	<u>121.61</u>	<u>20,724.70</u>

Total Available \$ 183,107.47

bursements:

Expenses for September	16,848.51	
Investments	<u>502.63</u>	<u>17,351.14</u>

Balance on Hand September 30, 1976 \$ 165,756.33

EDUCATIONAL FUND

Balance on Hand August 31, 1976 \$ 139,478.92

ceipts:

Taxes	78,783.52	
Charge-Back Revenue	1,308.80	
State Apport. Fiscal '76	33,546.07	
Other Ill. Revenue	10,304.39	
Federal Work Study	12,278.44	
Student Tuition Fall '76	100,000.00	
Student Tuition Summer '76	76,463.43	
Graduation Fees	14.00	
Transcript Fees	156.00	
Other Revenue	13.05	
Exp. Credits	<u>3,120.96</u>	<u>315,938.66</u>

Total Available \$ 455,467.58

bursements:

Expenses for September		225,050.76
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Balance on Hand Sept. 30, 1976 \$ 230,416.82

SITE & CONSTRUCTION FUND - Dixon National Bank

Balance on Hand August 31, 1976 \$ 59,485.56

Receipts:

Rental Income 5,373.34 5,373.34

Total Available

\$ 64,858.90

Disbursements:

Expenses for September 344.40

Balance on Hand September 30, 1976

\$ 64,514.50

SITE & CONSTRUCTION FUND - Harris Trust

Balance on Hand August 31, 1976 \$ 6,811.09

Receipts:

-0-

Disbursements:

-0-

Balance on Hand September 30, 1976

\$ 6,811.09

BOND AND INTEREST FUND #1

Balance on Hand August 31, 1976 \$ 54,717.30

Receipts:

Taxes 36,424.39
Interest on Invest. 1,985.07 38,409.46

Total Available

\$ 93,126.76

Disbursements:

Investments 91,756.52 91,756.52

Balance on Hand September 30, 1976

\$ 1,370.24

BOND AND INTEREST FUND #2

Balance on Hand August 31, 1976 \$ 16,116.83

Receipts:

Taxes 13,471.83
Interest on Invest. 362.48 13,834.31

Total Available

\$ 29,951.14

Disbursements:

Investments 29,362.48 28,362.48

Balance on Hand September 30, 1976

\$ 588.66

WORKING CASH FUND

Balance on Hand August 31, 1976		\$ 36,201.77
<u>Receipts:</u>		
Interest on Investments	5,338.91	<u>5,338.91</u>
Total Available		\$ 41,540.68
<u>Disbursements:</u>		
Investments	5,338.91	<u>5,338.91</u>
Balance on Hand September 30, 1976		<u>\$ 36,201.77</u>

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FUNDS INVESTED

Line-Open Deposit	B & I #1		\$282,621.95
Certificate of Deposit	S & C	10-19-76	50,000.00
Line-Open Deposit	B & I #2		77,177.33
Certificate of Deposit	B & I #1	1-18-77	45,000.00
Certificate of Deposit	S & C	2-26-77	339,753.35
Line-Open Deposit	S & C	5-28-77	150,000.00
Certificate of Deposit	Working Cash	9-30-76	533,226.63
Certificate of Deposit	Building	9-29-76	<u>51,964.19</u>
	Total Invested		\$1,529,743.45

SAUK VALLEY COLLEGE

STUDENT LOAN FUND

Period Ending 9/30/76

BALANCE SHEET

ASSETS:

Cash in Bank #1	\$ 300.53
Cash in Bank #2	437.50
Notes Receivable #1	1,798.00
Notes Receivable #2	2,125.00
	\$4,661.03

LIABILITIES AND NET WORTH:

Fund Equity #1	\$1,949.15
Fund Equity #2	2,560.00
Net Profit #1	149.38
Net Profit #2	2.50
	\$4,661.03

PROFIT AND LOSS

INCOME:

Interest Income #1	49.38
Bad Debts Repaid #1	<u>100.00</u>
Interest Income #2	\$ 149.38
	2.50

EXPENSES:

NET PROFIT #1 149.38

NET PROFIT #2 \$ 2,50

NET PROFIT #2 \$ 2,50

SAUK VALLEY COLLEGE

E.O.G. - WORK STUDY FUNDS

Period Ending 9/30/76

B A L A N C E S H E E T

Cash	\$ 57,112.98
Work Study Awards Available from Fed. Govt. 1976-77.	86,156.00
Work Study Awards Capital 1976-77.	111,156.00
Work Study Awards Paid 1976-77	21,768.62
E.O.G. Funds Received from Fed. Gov. 1976-77	42,290.00
Initial E.O.G. Awards Capital 1976-77.	29,420.00
Initial Year E.O.G. Awards Paid 1976-77.	2,950.00
Renewal Year E.O.G. Awards Capital 1976-77	22,870.00
Renewal Year E.O.G. Awards Paid 1976-77.	6,468.50
Basic E.O.G. Program Awards Receivable from Fed. Gov. 1976-77	100,130.00
Basic E.O.G. Program Awards Capital 1976-77.	140,880.00
Basic E.O.G. Program Awards Paid 1976-77	52,662.00
Work Study Awards Available from Fed. Gov. 1976-76	-0-
Work Study Awards Capital 1975-76.	127,709.00
Work Study Awards Paid 1975-76	114,323.17
E.O.G. Funds Receivable from Fed. Gov. 1975-76	-0-
Initial Year E.O.G. Awards Capital 1975-76	27,970.00
Initial Year E.O.G. Awards Paid 1975-76.	27,970.00
Renewal Year E.O.G. Awards Capital 1975-76	35,645.00
Renewal Year E.O.G. Awards Paid 1975-76.	34,269.32
Basic E.O.G. Program Awards Receivable from Fed. Gov. 1975-76	5,999.00
Basic E.O.G. Program Awards Capital 1975-76.	154,368.68
Basic E.O.G. Program Awards Paid 1975-76	44,451.27
Inactive Federal Grants.	\$700,469.27
	\$700,469.27

SAUK VALLEY COLLEGE BOOKSTORE

Period Ending 9/30/76

BALANCE SHEET

ASSETS:

Cash in Bank	\$ 40,374.53
Petty Cash	300.00
Investments	15,699.96
Inventory 6/30/76	40,539.36
	<u>\$ 96,913.85</u>

LIABILITIES AND NET WORTH:

Fund Equity	\$98,989.41
Net Loss	(-2,075.56)
	<u>\$ 96,913.85</u>

PROFIT AND LOSS

INCOME:

Textbook Sales	\$74,415.09
Supplies Sales	6,606.51
Miscellaneous Sales	2,774.80
Paperback Sales	505.50
Used Books Sales	2,829.48
Sales Tax Collected	4,173.09
Investments Income	574.96
Other Income	5.00
Over and Under	<u>.62</u>
	<u>\$ 91,885.05</u>

EXPENSES:

Textbook Purchases	\$80,582.31
Supplies Purchases	1,868.15
Miscellaneous Purchases	715.73
Paperback Purchases	362.14
Used Book Purchases	2,351.83
Sales Tax Paid	2,952.33
Salaries and Wages	2,738.25
Transportation Charges	1,757.53
Supplies Expense	213.50
Equipment	46.35
Dues and Subscriptions	10.00
Telephone	43.06
Other Expense	<u>319.43</u>
	<u>\$ 93,960.61</u>

NET LOSS on a cash basis without regard to inventory
or Accounts Payable

(\$-2,075.56)

RESTRICTED PURPOSES FUND

STATEMENT OF INCOME & EXPENSE

September 30, 1976

<u>ACTIVITIES</u>	<u>AMOUNT</u>
Comprehensive Fee Income	\$5,461.97
Athletic Income	
Drama Income	
Student Activity Income	655.85
Student Newspaper Income	
Film Income	127.50
Cash Over & Under	(1.85)
Other Income-Student Activity Fund Only	
TOTAL INCOME	\$6,243.47

	<u>BUDGET</u>	<u>EXPENSE</u>
Athletic Expense	\$18,140.00	\$ 2,934.10
Cheerleaders & Pom Pom Expense	600.00	13.50
Speech Activities/Reader's Theatre	4,400.00	
Drama Expense	2,500.00	189.96
Music Expense	2,800.00	(83.08)
Student Activity Expense	19,250.00	1,277.61
Student Newspaper Expense	3,000.00	58.50
Student Magazine Expense	3,000.00	
Associated Student Board	2,800.00	1,020.99
Women's Intercollegiate Act.	9,960.00	639.89
Intramurals - Coed	2,000.00	
Clubs	2,000.00	
Contingency Expense/Equipment	1,500.00	77.50
Contingencies/Non-Budgeted	4,750.00	
	\$76,700.00	\$ 6,128.97

TOTAL EXPENSE 6,128.97

Excess of Revenue over
Expenditures, as of
September 30, 1976

\$ 114.50

RESTRICTED PURPOSES FUND

STATEMENT OF ASSETS AND LIABILITIES

September 30, 1976

<u>ASSETS</u>	<u>REVOLVING AGENCY FUND LIABILITIES</u>	<u>AMOUNT</u>
Cash In Bank	Student Tuition \$288,770.00	
	Out-of-District Fees 1,413.43	
Petty Cash	Due Educational Fund 868.18	
	Due Building Fund 433.66	
Accts. Rec.	Due Student Loan Fund 430.72	
	Due Bookstore 117.85	
	Tuition Refunds <u>(12,640.50)</u>	
		\$279,393.34
	<u>RESTRICTED AGENCY FUND LIABILITIES</u>	
	Child Care Operations \$ 417.53	
	Parking 9,349.40	
	Recreation Room Fund 2,402.76	
	Student Locker Fund 91.30	
	Land Lab. 3,324.41	
	Community Services 9,457.84	
	Child Care Center 499.11	
	EMTA Grant (3,488.12)	
	Photography Supplies 530.71	
	LPN Supplies 6,137.73	
	HEW Nurses Grants 330.00	
	Law Enforcement Grants 6,201.60	
	Nursing Capitation 121.05	
	1974-75 Disadvantaged Gt. 1,327.03	
	1975-76 Disadvantaged Gt. 4,819.13	
	1976-77 Disadvantaged Gt. (1,697.32)	
	1975-76 ICCB Public Serv. 1,262.42	
	CETA Public Services (3,071.55)	
	CETA C/S Secretarial (2,108.17)	
	CETA C/S Welding <u>(1,436.40)</u>	
		34,470.46
	<u>FUND EQUITY</u>	
	July 1, 1976 \$32,775.77	
	Excess of Revenue over Expenditures, as of September 30, 1976 <u>114.50</u>	
		<u>32,890.27</u>
TOTAL ASSETS	<u>\$346,754.07</u>	TOTAL LIABILITIES & FUND EQUITY
		<u>\$346,754.07</u>

STUDENT ACTIVITY

September 30, 1976

Balance On Hand, August 31, 1976	\$300,121.28
September Receipts	<u>69,455.35</u>
Disbursements for September 1976	369,576.63
	<u>215,944.93</u>
J.V. #17, Checks by M. Novak & E. Fenwick stopped because of dropped classes	153,631.70
	-45.00
	<u>-180.00</u>
Balance, September 30, 1976	<u>\$153,406.70</u>

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
649	Ron Hartje-#102	Petty Cash, 1976/77 Golf & Baseball Season	75.00
650	Ron Hartje-#253	Athletic Exp/Hartje, Greens fees, 8/30-8/31/76	27.00
651	Region IV Trasurer, NJCAA-#251	Athletic Exp/Palumbo \$90.00, #252	
	Athletic Exp/Mabee \$105.00, #253	Athletic Exp/Hartje \$55.00, #254	
	Wrestling/Walrath \$50.00, Dues and entry fees for all sports		300.00
652	Roselle Vargas-#103	Accts. Receivable, Youth Development Program	
	of the Model Cities/Chicago Committe 1976-77		200.00
653	void		
654	Ann Marquis-#360	Misc., Check in exchange for scholarship check	500.00
655	Ron Hartje-#253	Athletic Exp/Golf match with Rock Valley, practice	
	greens fees		77.00
656	James R. Heller-#103	Accts. Receivable, Military Grant, Fall	90.00
657	David Moody-#103	Accts. Receivable, Foundation Grant, Fall	100.00
658	Steven R. Wells-#103	Accts. Receivable, Military Grant, Fall	270.00
659	Terry Linden-#103	Accts. Receivable, ISSC Grant, Fall	240.00
660	Nancy A. Spitzer-#103	Accts. Receivable, ISSC Grant, Fall	180.00
661	Beverly Ohda-#330	Child Care Operations, Misc. Supplies	12.64
662	John Bevan-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	30.00
663	Candace Bealer-#320	Tuition Refund, Dropped 7 sem. hrs. Fall	94.50
664	George L. Balster-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	36.00
665	Mark E. Becker-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	45.00

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
666	Jeanne B. Berger-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	45.00	
667	Ronda L. Borgmann-#320 Tuition Refund, Dropped 1 sem. hr. Fall	15.00	
668	Joyce Boward-#320 Tuition Refund, Dropped 1 hr. Fall	12.00	
669	Connie Broderick-#320 Tuition Refund, Dropped 1 sem. hr. Fall	15.00	
670	Mike Buchmeier-#320 Tuition Refund, Dropped 1 sem. hr. Fall	12.00	
671	Dean R. Charleston-#320 Tuition Refund, Dropped 1 sem. hr. Fall	12.00	
672	Jerome J. Corgiat-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	
673	Richard Curia-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	
674	Barry Dickhut-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	
675	Gregg R. Dogwiler-#320 Tuition Refund, Dropped 13 sem. hrs. Fall	175.50	
676	Carol J. Eastman-#320 Tuition Refund, Dropped 2 sem. hrs. Fall	24.00	
677	SVC Student Loan Fund-#318 Due Student Loan, Loans paid during August 1976	257.25	
678	SVC Educational Fund-#302 Out-of-District Fees, \$1,308.80, #315 Due Educational Fund \$861.11, Trial Balance, 8/31/76	2,169.91	
679	SVC Building Fund-#316 Due Building Fund, Trial Balance, 8/31/76	449.27	
680	SVC Bookstore-#319 Due Bookstore, Trial Balance, 8/31/76	990.94	
681	National Basketball Coaches Clinic-#251 Athletic Exp/Palumbo, Registration for clinic	25.00	
682	Thomas Construction-#331 Parking, Black topping	1,392.00	
683	Dan Mabee-#252 Athletic Exp/Mabee, Cross country meet, Waubonsee	58.60	
684	Dramatists Play Service-#258 Drama Expense, Royalties	110.00	
685	Projects IV, Inc.-#260 Student Activity, Mark Henley Concert	350.00	
686	Ron Hartje-#253 Athletic Exp/Hartje, Green fees, Lost Nation	72.00	
687	Westwood Tennis Club-#251 Athletic Exp/Palumbo, Donation from P. Dillon, issued to SVC, to apply toward charges for court time for tennis team	200.00	
688	Adell V. Newman-#360 Miscellaneous, Check for change	1.00	
689	Claire Holmberg-#266 Women's Intercollegiate Act., Tennis team, College of DuPage, Glen Ellyn, IL. 9/8/76	38.32	
690	VOID		
691	Jean George-#103 Accts. Receivable, Foundation Grant, Fall	150.00	
692	James Eastman-#320 Tuition Refund, Dropped 13 sem. hrs. Fall	156.00	
693	Dennis Eckberg-#320 Tuition Refund, Dropped 1 sem. hr. Fall	12.00	
694	Joan A. Egan-#320 Tuition Refund, Dropped 1 sem. hr. Fall	12.00	
695	Cathy Flanagan-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	45.00	
696	Gary Germerard-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	45.00	
697	Christy Gannon-#320 Tuition Refund, Dropped 1 sem. hr. Fall	12.00	
698	Darrell Hagenow-#320 Tuition Refund, Dropped 4 sem. hrs. Fall	54.00	
699	Paul Halvorson-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	45.00	
700	June Hamilton-#320 Tuition Refund, Dropped 1 sem. hr. Fall	15.00	
701	John Hammelman-#320 Tuition Refund, Dropped 2 sem. hrs. Fall	24.00	
702	Steven K. Hannah-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	
703	Janice D. Harrison-#320 Tuition Refund, Dropped 9 sem. hrs. Fall	108.00	
704	Julia Hart-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	
705	Tara Lynn Hassler-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	
706	Maelynn Heintzelman-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	45.00	
707	Steven Heller-#320 Tuition Refund, Dropped 2 sem. hrs. Fall	24.00	
708	Nancy Johnson-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	36.00	

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
709	Robert Keith-#320 Tuition Refund, Dropped 7 sem. hrs.-Fall 76	84.00	
710	Lynn Kent-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	24.00	
711	Mary Sue Krick-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	12.00	
712	Mary Jane Lindt-#320 Tuition Refund, Droppeed 3 sem. hrs.-Fall 76	45.00	
713	Sylvia Lopez-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	12.00	
714	Sherryl Lynch-#320 Tuition Refund, Dropped 6 sem. hrs.-Fall 76	90.00	
715	Vickie D. Marglin-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	36.00	
716	Helen M. Martens-#320 Tuition Refund, Dropped 4 sem. hrs.-Fall 76	48.00	
717	Susan Meier-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	36.00	
718	Harriet Agnes Moore-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	15.00	
719	Mary Ann Morris-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	45.00	
720	Cathy Naffziger-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	45.00	
721	Joseph E. Oppold-#320 Tuition Refund, Dropped 14 sem. hrs.-Fall 76	168.00	
722	Terrance P. Powers-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	40.50	
723	Greg L. Schmitt-#320 Tuition Refund, Dropped 4 sem. hrs.-Fall 76	48.00	
724	Howard Schumacher-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	24.00	
725	Linda I. Sheldon-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	36.00	
726	Linda Staples-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	30.00	
727	Kay F. Taggart-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	13.50	
728	Faye Trabelot-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	12.00	
729	Victoria Veracini-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	12.00	
730	Lawrence E. Weed-#320 Tuition Refund, Dropped 4 sem. hrs.-Fall 76	48.00	
731	Sally Ann Williams-#320 Tuition Refund, Dropped 11 sem. hrs.-Fall 76	148.50	
732	Terry Woodard-#320 Tuition Refund, Dropped 6 sem. hrs.-Fall 76	81.00	
733	Susan Penner-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76, Out of District	95.72	
734	Dan Mabee-#252 Athletic Exp/Mabee, Mileage and meals for Cross Country meet, Black Hawk East, 9/9/76	42.08	
735	SVC Educational Fund-#301 Student Tuition	76,463.43	
736	Cliff, John, Peterson & Flock, Inc.-#251 Athletic Exp/Palumbo 670.40, #266 Women's Intercoll. 401.40, Sports Insurance for SVC	1,071.30	
737	Ron Hartje-#253 Athletic Exp/Hartje, Practice greens fees \$34.50, Mileage, Freeport \$27.00 - Freeport, 9/9/76	61.50	
738	SVC Payroll Fund-#330 Child Care \$324.56, #354 CETA Pub. Services \$789.00, Payroll for 9/15/76	1,113.56	
739	Donald A. Petrie-#103 Accts. Receivable, Military Grant-Fall 76	30.00	
740	John Green-#103 Accts. Receivable, Foundation Grant-Fall 76	150.00	
741	Dale R. Eller-#103 Accts. Receivable, ISSC Grant-Fall 76	240.00	
742	Dean L. Eller-#103 Accts. Receivable, ISSC Grant-Fall 76	240.00	
743	SVC Bookstore-#253 Athletic Exp/Hartje \$.98, #254 Wrestling \$.98, #352 Disadvantaged Gt. \$.68, Bookstore purchases during August, 1976	2.64	
744	SVC Educational Fund-#370 CETA Secretarial, \$.13, Xerox, August, #335 Comm. Services \$13.05, Workroom, August	13.18	
745	Connie Gramm-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	30.00	
746	Dean Charleston-#320 Tuition Refund, Dropped 5 sem. hrs.-Fall 76	45.00	
747	Oree P. Sandell-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76, (Senior Citizen Waiver)	2.40	
748	Sue Steiner-#320 Tuition Refund, Dropped 10 sem. hrs.-Fall 76	120.00	
749	Matthias Beran-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	36.00	
750	Ruth M. Estes-#320 Tuition Refund, Dropped 12 sem. hrs.-Fall 76	180.00	
751	SVC Educational Fund-#301 Student Tuition, Fall Tuition 76	100,000.00	
752	Paul Glessner-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	15.00	
753	Stephanie Richter-#360 Misc., Check \$300.00, Less tuition(ref. to Foundation \$105.00, Check for change \$195.00	195.00	

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
754	Ron Hartje-#253 Athletic Exp/Hartje, Mileage, Elgin, 9/10/76		55.80
755	Dorothea Schroeder-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76		15.00
756	Darrell Osborne-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76		15.00
757	Robert L. Murphy-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
758	Anthony McCoy-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
759	Everett Gaffey-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		45.00
760	Betty Ann French-#320 Tuition Refund, Dropped 4 sem. hrs.-Fall 76		36.00
761	Brian C. Fay-#320 Tuition Refund, Dropped 6 sem. hrs.-Fall 76		54.00
762	Debra J. Colvin-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
763	Sonya Bonnell-#320 Tuition Refund, Dropped 9 sem. hrs.-Fall 76		81.00
764	Phyllis Barnes-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		45.00
765	Merilee Ewald-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
766	Lauri Ann Adami-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76		12.00
767	Peter Delgado-#320 Tuition Refund, Dropped 7 sem. hrs.-Fall 76		63.00
768	Loran Eatman-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
769	Patricia J. Bracken-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		45.00
770	Lenora M. Crabtree-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		45.00
771	Sylvia E. Montavon-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		36.00
772	Joe A. Marchini-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
773	Julie Harms-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76		12.00
774	Vickie D. Silvius-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76		9.00
775	Regenia M. Jones-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
776	Benjamin A. Jimenez-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		36.00
777	Joy Weitzel-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		45.00
778	Roy T. Witherow-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		36.00
779	Laurie Woessner-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76		30.00
780	June Stanton-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
781	Thomas Veach-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
782	Julie Weaver-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		45.00
783	John Ramirez-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		36.00
784	Kathy A. Pfoutz-#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76		12.00
785	Alfredo S. Perez-#320 Tuition Refund, Dropped 1 sem. hrs.-Fall 76		12.00
786	Kimberly Kraber-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		36.00
787	Kimberly Mount-#315 Due Educational Fund, Refund of art fee, Fall 76		10.00
788	Sherry Linton-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
789	Jeffrey Marshall-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
790	Barbara Ann Osenberg-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
791	Deborah L. Parsons-#320 Tuition Refund, Dropped 12 sem. hrs.-Fall 76		108.00
792	Delight H. Pitman-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
793	Vivienne Stickle-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76 (Senior Citizens Waiver)		1.80
794	Linda Wolf-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
795	John Richard Green-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76		27.00
796	SVC Educational Fund-#258 Drama Exp., Storeroom, August, 1976		8.34
797	Kenneth Floto-#103 Accts. Receivable, Military Grant,-Fall 76		135.00
798	University of Illinois-#253 Athletic Exp/Hartje, Green fees for practice and Parkland Tournament.		42.00
799	Ron Hartje-#253 Athletic Exp/Hartje, Meals and mileage for golf match, Sycamore, Kishwaukee, 9/14/76		40.20
800	Thomas Construction-#331 Parking, 496 Square ft. additional bituminous asphalt patching		744.00
801	Butch Sawyers-#360 Misc., Services rendered to J. Schroeder		45.50
802	Sara Meredith-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76 (Emp. Waiver)		3.00

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
803	Lynn Kent-#320 Tuition Refund, Additional refund due-Fall 76	6.00	
804	Jeff Steele-#334 Land Lab., Ag. Dept. sign	35.00	
805	Morris Cornstubble-#360 Misc., Payroll check \$149.49, Less student loan payment \$80.00, Check for change \$69.49	69.49	
806	Randal Teske-#103 Accts. Receivable, ISSC Grant-Fall 76	67.00	
807	Kathleen Garcia-#103 Accts. Receivable, ISSC Grant-Fall 76	135.00	
808	Julie Heckman-#103 Accts. Receivable, ISSC Grant-Fall 76	195.00	
809	David Stenzel-#103 Accts. Receivable, ISSC Grant-Fall 76	225.00	
810	Kristine K. Teske-#103 Accts. Receivable, ISSC Grant-Fall 76	105.00	
811	Arrowhead Athletic Conference-#251 Athletic Exp/Palumbo, Conference dues for 1976-77	100.00	
812	Artex Enterprises, Inc.-#251 Athletic Exp/Palumbo, (48) Mesh red shirts for basketball	196.80	
813	Orin Sheley-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 1976	36.00	
814	Ron Hartje-#253 Athletic Exp/Hartje, Expenses for golf tournament Champaign, Ill., 9/15-9/16/76	151.17	
815	Dan Mabee-#252 Athletic Exp/Mabee, Cross country expenses at IVCC, 9/16/76	44.59	
816	College Entrance Examination Board-#103 Accts. Receivable, Military Grant-Fall 76, Check for KLEP testing for Eugene Powers	40.00	
817	Mary Foss-#360 Misc., Check given in exchange for scholarship check issued to SVC.	100.00	
818	Tim Davis-#360 Misc., IGLP \$500.00, less Tuition and lab fees, \$55.00 Check for change \$445.00	445.00	
819	Claire Holmberg-#266 Women's Intercollegiate, Tennis Team, Rock Island, 9/15/76, \$35.07, Tennis balls \$26.76, Refreshments, VB Tennis, supplies \$28.40	90.23	
20	Ron Hartje-#253 Athletic Exp/Hartje, Practice greens fees, green fees for Conference match, 9/20/76 Lost Nation	104.50	
821	Void		
822	Pat Fenelon-#264 A.S.B., Concert for Pow Wow Day	500.00	
823	The Independent Eye, Ltd., Performance, "Song Stories" 9/28/76	225.00	
824	Haskell's-#336 Child Care Center, Supplies	7.85	
825	Films, Incorporated-#260 Student Activity, Showing of film "Play It Again Sam", 9/17-9/18/76	255.00	
826	Citizens First State Bank-#360 Misc., Refund for amount listed as IBA Degree, check #7176, 9/20/76	6.00	
827	ICCIAW-#266 Women's Intercollegiate, membership for Women's Inter-collegiate teams	10.00	
828	Ron Hartje-#253 Athletic Exp/Hartje, Practice greens fees	33.94	
829	College of Lake Count-#253 Athletic Exp/Hartje, Entry fee for Lake County Invitational Golf Tournament 10/11/12 at Grayslake	20.00	
830	Kradles-#334 Land Lab., Stakes and sign materials for lab	19.36	
831	Rawn Company, Inc.-#260 Student Activity, paints for posters	24.04	
832	Frito-Lay Inc.-#264 A.S.B., Potato Chips for Pow Wow Day 9/22/76	92.21	
833	Trausch Baking Co.-#264 A.S.B., Buns for Pow Wow Day 9/22/76	41.80	
834	Geri Evett-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	27.00	
835	Susan Hunsberger-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00	
836	Susan E. Lauer-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	45.00	
837	Ted. D. Loso-#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00	
838	Diane E. Markel-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	30.00	
839	Raul P. Rodriguez-#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	12.00	

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
840	Marilyn L. Smith	#320 Tuition Refund, Dropped 2 sem. hrs. - Fall 76	30.00
841	Douglas C. Stanley	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
842	Linda A. White	#320 Tuition Refund, Dropped 4 sem. hrs.-Fall 76	24.00
843	Tamara Wolzfeld	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
844	Richard Helander	#320 Tuition Refund, Dropped 16 sem. hrs.-Fall 76	144.00
845	Greg A. Kraft	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	27.00
846	Janet Murphy	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	27.00
847	Julie Harms	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	27.00
848	Edward T. Higby	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	9.00
849	Donna Bierman	#320 Tuition Refund, Dropped 7 sem. hrs.-Fall 76	42.00
850	Lisa Burgess	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	9.00
851	Dbei L. Andreas	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	9.00
852	Shirley J. Reigle	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
853	Sarah M. Robinson	#320 Tuition Refund, Dropped 4 sem. hrs.- Fall 76	12.00
854	Mary A. Sodaro	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	9.00
855	Sheryl Lathrop	#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	5.00
856	Mabel L. McNeill	#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	30.00
857	Bonnie Miles	#320 Tuition Refund, Dropped 12 sem. hrs.-Fall 76	72.00
858	Jane Brander	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
859	Roseanna Trevino	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
860	Jeff Medema	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
861	Diane Kubiak	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
862	Barbara S. Clark	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
863	Robert E. Anderson	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
864	Merla J. Waytenick	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
865	Lora Swarts	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
866	Andrew R. Moore	#320 Tuition Refund, Dropped 6 sem. hrs.-Fall 76	36.00
867	Richard Kradle	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
868	Roger M. Hintz	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
869	Esther D. Shoemaker	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	27.00
870	Julie Gonzalez	#320 Tuition Refund, Dropped 8 sem. hrs.-Fall 76	96.00
871	Scot Reeser	#320 Tuition Refund, Dropped 1 sem. hr.-Fall 76	5.00
872	Cindy L. Tolley	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
873	Verla McCormick	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
874	Sharon K. Kelley	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
875	Kelly T. Gamble	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	9.00
876	Vicki Bevilacqua	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76	18.00
877	Vickie Cossairt	#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76	6.00
878	Stephanie Richter	#320 Tuition Refund, Dropped 1 sem. hrs.-Fall 76	6.00
879	Janet Nyhre	#320 Tuition Refund, Dropped 2 sem. hrs.-Fall 76 (Emp. Waiver)	.40
880	Pam Hippel	#320 Tuition Refund, Dropped 3 sem. hrs.-Fall 76 (Emp. Waiver)	.60
881	Kathy Ballard	#320 Tuition Refund, Dropped 5 sem. hrs. Fall	15.00
882	Terri Beecher	#320 Tuition Refund, Dropped 5 sem. hrs. Fall	15.00
883	June N. Hamilton	#320 Tuition Refund, Dropped 1 sem. hr. Fall	15.00
884	Christopher Mullery	#320 Tuition Refund, Dropped 2 sem. hrs. Fall	12.00
885	Deborah Nugent	#320 Tuition Refund, Dropped 3 sem. hrs. Fall	9.00
886	Alan Peck	#320 Tuition Refund, Dropped 5 sem. hrs. Fall	15.00
887	Steven Sloan	#320 Tuition Refund, Dropped 3 sem. hrs. Fall	9.00
888	Sheryl R. Whitmer	#320 Tuition Refund, Dropped 3 sem. hrs. Fall	9.00

CHECK NO.	PAID TO	DESCRIPTION	AMOUNT
889	Phillip Crossman-#103 Accts. Receivable, Military Grant, Fall	90.00	
890	Loren Eatman-#264 A.S.B., Additional buns for Pow Wow Day	3.60	
891	Rock River Provision Co.-#264 A.S.B., Hamburger patties for Pow Wow Day, 9/22/76	295.80	
892	Gary Wolfe-#320 Tuition Refund, Dropped 1 sem. hr. Fall	3.00	
893	Edward Heckman-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	9.00	
894	Rick Mixen-#320 Tuition Refund, Dropped 2 sem. hrs. Fall	6.00	
895	Steven A. Heller-#320 Tuition Refund, Dropped 13 sem. hrs. Fall	39.00	
896	Frances Call-#320 Tuition Refund, Dropped 4 sem. hrs. Fall	12.00	
897	Debra Cox-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	18.00	
898	Verna Gauf-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	9.00	
899	VOID		
900	Mary Trader-#320 Tuition Refund, Dropped 3 sem. hrs. Fall	9.00	
901	Janet M. Rutt-#320 Tuition Refund, Overpaid 1 hr. Fall	15.00	
902	Leticia Rhodes-#320 Tuition Refund, Overpaid 1 hr. Fall	15.00	
903	Sportsland, Inc.-#266 Women's Intercollegiate, Quench Gum	14.86	
904	Dan Mabee-#252 Athletic Exp/Mabee, Cross country meet, Waubonsee Invitational, 9/25/76	65.64	
905	Haskell's-#370 CETA Secretarial, Supplies	18.00	
906	Muller Pinehurst Dairy, Inc.,-#264 A.S.B., Ice cream cups for Pow Wow Day, 9/22/76	111.80	
907	Lois Schumacher-#264 A.S.B., Eggs for contest, McDonald's Gift Certificates, Pow Wow Day	8.83	
908	A. Mark Wilson-#260 Student Activities, Concert, SVC Cafeteria, 9/29/76	200.00	
909	SVC Site & Construction Fund-#360 Miscellaneous, Rental, Unit #5	1,000.00	
910	SVC Payroll Fund-#330 Child Care \$480.56, #335 Community Services \$275.00, #354 CETA 759.00, #370 CETA Secretarial \$1,007.72, Payroll for 9/30/76	2,522.28	
911	Claire Holmberg-#266 Women's Intercollegiate, Meals for volleyball team-College of DuPage, 9/24/76 and Black Hawk, Moline, 9/27/76	51.76	
912	Claire Buschmann-#264 A.S.B., Paper plates, towels for Pow Wow	13.75	
913	Pinecrest Manor-#302 ut-of-District Fees, Refund for fees paid for A. Derby and R. Bates	81.80	
914	Sharon Stockwell-#103 Accts. Receivable, Foundation Grant, Fall	240.00	
915	Ron Hartje-#253 Athletic Exp/Hartje, Expenses incurred for Robinson & Mattoon golf tournaments, 9/27-9/28/76	451.07	
916	Treasurer-State of Illinois-#103 Accts. Receivable, Refund of overpayment for Military Grants, Spring 1976 Semester	11,479.19	
917	Gill Bell-#253 Athletic Exp/Hartje, Entry fee for five man team for 5th Annual Invitational, Joliet Jr. College, 10/8-10/9/76	10.00	
918	SVC Bookstore-#360 Miscellaneous, Check in exchange	78.00	
919	Marcia Owen-#360 Miscellaneous, Check for change	391.00	
920	Don Smith Paint & Wallpaper Co.-#258 Drama Exp., Paint, brushes	43.37	
921	Tri-County Review-#262 Student Newspaper, Sauk Talk papers	58.50	
922	Stewart Beverage Corp.-#256 Cheerleading Expense, Pop for Clinic	13.50	
923	Claire Holmberg-#266 Women's Intercollegiate, Tennis at Blackhawk, Moline, 9/29/76	33.32	
924	John Green-#103 Accts. Receivable, ISSC Grant, Fall	75.00	
925	Trudy Piefer-#103 Accts. Receivable, ISSC Grant, Fall	180.00	
926	Christine Klappreidt-#103 Accts. Receivable, ISSC Grant, Fall	135.00	
927	Pamela Chase-#103 Accts. Receivable, ISSC Grant, Fall	142.50	

EDUCATIONAL FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIV OF BUSINESS SALARIES	16,154.40	16,154.40	5,384.80	10,769.60	121,645.00	105,490.60	105,490.60
DIV OF BUS CONTR SERV	2547.58	2547.58	2547.58	.60	3,600.00	1,052.42	1,052.42
DIV OF BUS SUPPLIES	825.76	825.76	622.69	203.67	6,800.00	5,974.24	5,974.24
DIV OF BUS CONF & MEETINGS	66.25	66.25	66.25	.80	1,600.00	1,533.75	1,533.75
FOOD SERVICES CONTR SERV		.00		.00	250.00	250.00	250.00
FOOD SERV SUPPLIES	60.51	60.51	60.51	.80	1,175.00	1,114.49	1,114.49
FOOD SERV CONF & MEETINGS		.00		.00	375.00	375.00	375.00
DIV OF AGRIC SALARIES	3,978.12	3,978.12	1,326.04	2652.08	31,825.00	27,846.88	27,846.88
DIV OF AGRIC CONTR SERV		.00		.00	200.00	200.00	200.00
DIV OF AGRIC SUPPLIES	516.66	516.66	278.30	238.36	2,100.00	1,583.34	1,583.34
DIV OF AGRIC CONF & MEETINGS	64.97	64.97		64.97	700.00	635.03	635.03
DIV OF INDUS EDUC SALARIES	11,366.70	11,366.70	3,788.90	7,577.80	80,225.00	68,858.30	68,858.30
DIV OF INDUS EDUC CONTR SERV	120.08	120.08	120.08	.60	1,650.00	1,529.92	1,529.92
DIV OF INDUS ED SUPPLIES	4,526.51	4,526.51	2,152.77	2,373.74	16,581.00	12,054.49	12,054.49
DIV OF INDUS ED CONF & MEETINGS	203.55	203.55	203.55	.80	1,590.00	1,386.45	1,386.45
COSMETOLOGY CONTR SERV	8,833.29	8,833.29	5,476.62	3,356.67	26,000.00	17,166.71	17,166.71
COSMETOLOGY SUPPLIES		.00		.00	140.00	140.00	140.00
COSMETOLOGY CONF & MEETINGS		.00		.00	57.00	57.00	57.00
HUMAN SERVICES ADMIN SALARIES	5,260.78	5,260.78	3,757.70	1,503.68	18,037.00	12,776.22	12,776.22
HUMAN SERV CONTR SERV		.00		.00	350.00	350.00	350.00
HUMAN SERV SUPPLIES	93.28	93.28	30.00	123.28	1,250.00	1,156.72	1,156.72
HUMAN SERV CONF & MEETINGS	208.00	208.00	188.00	20.00	550.00	342.00	342.00
DIV OF SOC SCI SALARIES	14,278.14	14,278.14	4,759.38	9,518.76	109,425.00	95,146.86	95,146.86
DIV OF SOC SCI CONTR SERV		.00		.00	120.00	120.00	120.00
DIV OF SOC SCI SUPPLIES	563.65	563.65	338.12	225.53	3,007.00	2,443.35	2,443.35
DIV OF SOC SCI CONF & MEETINGS		.00		.00	963.00	963.00	963.00
LAW ENF ADMIN SALARIES	5,597.06	5,597.06	3,997.90	1,599.16	14,190.00	13,592.94	13,592.94
LAW ENF & FIRE SCI SALARIES	2,091.66	2,091.66	697.22	1,394.44	12,550.00	10,458.34	10,458.34
LAW ENF & FIRE SCI CONTR SERV		.00		.00	250.00	250.00	250.00
LAW ENF SUPPLIES	1,959.86	1,959.86	1,723.30	235.76	4,937.00	2,977.94	2,977.94
LAW ENF CONF & MEETINGS	284.60	284.60	272.30	12.30	1,960.00	1,675.40	1,675.40
LIBRARY TECH SUPPLIES		.00		.00	400.00	400.00	400.00
DIV OF HUMANITIES SALARIES	20,168.76	20,168.76	6,722.92	13,445.84	142,775.00	122,606.24	122,606.24
DIV OF HUMANITIES SUPPLIES	242.24	242.24	170.35	71.89	2,500.00	2,257.76	2,257.76
DIV OF HUMAN CONF & MEETINGS		.00		.00	962.00	962.00	962.00
ART DEPT SALARIES	1,793.76	1,793.76	597.92	1,195.84	14,350.00	12,556.24	12,556.24
ART DEPT CONTR SERV		.00		.00	330.00	330.00	330.00
ART DEPT SUPPLIES	476.58	476.58	79.75	396.83 CR	1,760.00	2,236.58	2,236.58

SAUK VALLEY COLLEGE

APPROVED BY

Donald F. Coplan
PRESIDENT

Arman Gulinapp
SECRETARY
DATE _____

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
ART DEPT CONF & MEETINGS		.00		.00	121.00	121.00	121.00
MUSIC DEPT SALARIES	3,615.63	3,615.63	1,205.21	2,410.42	28,925.00	25,309.37	25,309.37
MUSIC DEPT CONTR SERV	105.00	105.00	105.00	.00	700.00	595.00	595.00
MUSIC DEPT SUPPLIES	783.65	783.65	739.13	44.52	1,740.00	956.35	956.35
MUSIC DEPT CONF & MEETINGS		.00		.00	242.00	242.00	242.00
DIV OF MATH SCI SALARIES	18,926.04	18,926.04	6,308.68	12,617.36	130,050.00	111,123.96	111,123.96
MATH SCI CONTR SERV		.00		.00	700.00	700.00	700.00
MATH SCI SUPPLIES	5,200.00	5,200.00	4,229.31	970.69	4,234.00	4,034.00	4,034.00
MATH SCI CONF & MEETINGS		.00		.00	962.00	962.00	962.00
MED LAB TECH SALARIES	5,565.00	5,565.00	3,975.00	1,590.00	19,080.00	13,515.00	13,515.00
MED LAB TECH CONTR SERV	178.50	178.50	178.50	.00	800.00	621.50	621.50
MED LAB TECH SUPPLIES	375.65	375.65	85.67	289.98	4,492.00	4,116.35	4,116.35
MED LAB TECH CONF & MEETINGS		.00		.00	525.00	525.00	525.00
AD NURSING ADMIN SALARIES	5,382.11	5,382.11	5,382.11	.00	19,300.00	13,917.89	13,917.89
ADN SALARIES	10,173.96	10,173.96	3,391.32	6,782.64	64,600.00	54,426.04	54,426.04
ADN OFC SALARIES	1,779.75	1,779.75	1,271.25	508.50	6,102.00	4,322.25	4,322.25
ADN CONTR SERV		.00		.00	50.00	50.00	50.00
ADN SUPPLIES	189.30	189.30	130.79	58.51	1,200.00	1,010.70	1,010.70
ADN CONF & MEETINGS	178.45	178.45		178.45	1,518.00	1,339.55	1,339.55
LPN SALARIES	16,878.75	16,878.75	12,056.25	4,822.50	55,590.00	38,711.25	38,711.25
LPN SUPPLIES	118.58	118.58	64.48	54.10	1,150.00	1,031.42	1,031.42
LPN CONF & MEETINGS	93.30	93.30	56.25	37.05	715.00	621.70	621.70
RAD TECH SALARIES	4,698.75	4,698.75	3,356.25	1,342.50	16,110.00	11,411.25	11,411.25
RAD TECH CONTR SERV	150.00	150.00	150.00	.00	750.00	600.00	600.00
RAD TECH SUPPLIES	1,284.20	1,284.20	1,175.08	109.12	2,990.00	1,705.80	1,705.80
RAD TECH CONF & MEETINGS	128.95	128.95	16.50	112.45	1,755.00	1,626.05	1,626.05
DIV OF PHYS EDUC SALARIES	6,346.89	6,346.89	2,115.63	4,231.26	50,775.00	44,428.11	44,428.11
PHYS EDUC SUPPLIES	94.81	94.81	39.63	55.18	2,300.00	2,205.19	2,205.19
PHYS EDUC CONF & MEETINGS	95.95	95.95	54.50	41.45	352.00	256.05	256.05
PART TIME OVERLOAD SALARIES	2,043.86	2,043.86	1,019.20	1,024.66	137,500.00	135,456.14	135,456.14
SUMMER SESSION SALARIES	11,2451.30	11,2451.30	11,2451.30	.00	11,250.00	48.70	48.70
INSTR SECR SALARIES	6,538.69	6,538.69	4,421.59	2,117.10	26,312.00	14,773.31	14,773.31
WORKROOM CONTR SERV	910.80	910.80	910.80	.00	1,100.00	189.20	189.20
INSTR UNALLOCATED CONTR SERV	305.99	305.99	110.55	195.44	2,000.00	1,694.01	1,694.01
FACULTY IN SERVICE TRAINING	690.15	690.15	537.15	153.00	5,000.00	4,309.85	4,309.85
WORKROOM SUPPLIES	156.42	156.42	1.13	157.55	1,000.00	1,156.42	1,156.42
FACULTY OFFICE SUPPLIES	193.70	193.70	139.55	54.15	800.00	606.30	606.30
INSTITUTIONAL COMMITTEES SUPPLIES	45.27	45.27	3.41	41.86	200.00	154.73	154.73

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
TUITION REIMBURSEMENT	1,077.17	1,077.17	710.50	366.67	5,500.00	4,422.83	4,422.83
ARTS & SCI DEAN SALARY	7,291.69	7,291.69	5,208.35	2,083.34	25,000.00	17,708.31	17,708.31
ASST DEAN ARTS & SCI SALARY	2,807.67	2,807.67	1,141.01	1,666.66	20,000.00	17,192.33	17,192.33
ARTS & SCI SECR SALARY	2,206.19	2,206.19	1,575.85	630.34	7,564.00	5,357.81	5,357.81
ARTS & SCI FED WORK STUDY	2,527.80	2,527.80	924.00	1,603.80	17,500.00	14,972.20	14,972.20
ARTS & SCI STATE WORK STUDY	867.90	867.90	827.20	40.70		867.90 CR	867.90 CR
STUDENT TUTORS	153.00	153.00		153.00	2,500.00	2,347.00	2,347.00
ARTS & SCI CONTR SERV	.00			.00	50.00	50.00	50.00
ARTS & SCI SUPPLIES	138.61	138.61	88.42	50.19	900.00	761.39	761.39
ASST DEAN ARTS & SCI SUPPLIES	149.75	149.75	77.25	72.50	400.00	250.25	250.25
DEAN ARTS & SCI CONF & MEETINGS	16.50	16.50		16.50	800.00	783.50	783.50
ASST DEAN ARTS & SCI CONF & MEETINGS	16.50	16.50		16.50	400.00	383.50	383.50
CAREER EDUC DEAN SALARY	6,854.19	6,854.19	4,895.85	1,958.34	23,500.00	16,645.81	16,645.81
ASST DEAN CAREER EDUC SALARY	2,886.57	2,886.57	1,303.23	1,583.34	20,000.00	17,113.43	17,113.43
CAREER EDUC SECR SALARY	2,288.72	2,288.72	1,634.80	653.92	7,847.00	5,558.28	5,558.28
CAREER EDUC FED WORK STUDY	1,674.20	1,674.20	727.10	947.10	12,704.00	11,029.80	11,029.80
CAREER EDUC STATE WORK STUDY	631.40	631.40	446.60	184.80		631.40 CR	631.40 CR
SVC STUDENT EMPLOYEES	1,537.80	1,537.80	1,071.40	466.40	5,000.00	3,462.20	3,462.20
CAREER EDUC DEAN CONTR SERV	.00			.00	1,000.00	1,000.00	1,000.00
CAREER EDUC DEAN SUPPLIES	357.30	357.30	282.00	75.30	1,550.00	1,192.70	1,192.70
ASST DEAN CAREER ED SUPPLIES	155.26	155.26	80.05	75.21	700.00	544.74	544.74
DEAN CAREER EDUC CONF & MEETINGS	118.31	118.31	52.69	85.62	1,600.00	1,481.69	1,481.69
ASST DEAN CAREER ED CONF & MEETINGS	.00		85.62	85.62 CR	500.00	500.00	500.00
COMMUNITY ED SALARIES ADMIN	5,786.69	5,786.69	4,133.35	1,653.34	19,840.00	14,053.31	14,053.31
COMM ED INSTR SALARIES	2,412.00	2,412.00	2,412.00	.00	6,500.00	6,258.80	6,258.80
COMM SERV COORDINATORS	.00			.00	5,000.00	5,000.00	5,000.00
COMM EDUC SECR SALARIES	2,520.00	2,520.00	1,800.00	720.00	8,640.00	6,120.00	6,120.00
COMM EDUC CONTR SERV	400.00	400.00		400.00	1,000.00	600.00	600.00
COMM EDUC SUPPLIES	448.16	448.16	297.72	150.44	3,000.00	2,551.84	2,551.84
COMM ED CONF & MEETINGS	4,125.6	4,125.6	315.03	97.53	1,800.00	1,387.44	1,387.44
ACADEMIC SKILLS SALARIES	6,312.48	6,312.48	2,104.16	4,208.32	40,550.00	34,237.52	34,237.52
ACADEMIC SKILLS FED WORK STUDY	217.80	217.80		217.80		217.80 CR	217.80 CR
ACADEMIC SKILLS STATE WORK STUDY	279.40	279.40		279.40		279.40 CR	279.40 CR
ACADEMIC SKILLS CONTR SERV	.00			.00	400.00	400.00	400.00
ACADEMIC SKILLS SUPPLIES	270.52	270.52	256.78	13.74	5,100.00	4,829.48	4,829.48
ACADEMIC SKILLS CONF & MEETINGS	.00			.00	363.00	363.00	363.00
LRC ADMIN SALARIES	2,594.25	2,594.25	1,010.91	1,583.34	20,000.00	17,405.75	17,405.75
LRC PROF SALARIES	11,077.47	11,077.47	7,598.29	3,479.13	46,835.00	35,757.53	35,757.53

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
LRC SECR SALARIES	5,702.23	5,702.23	3,951.83	1,750.40	20,196.00	14,493.77	14,493.77
LRC FED WORK STUDY	1,895.85	1,895.85	1,028.50	867.35	9,000.00	7,104.15	7,104.15
LRC CONTR SERV	461.93	461.93	263.98	197.95	3,000.00	2,538.07	2,538.07
LIBRARY SUPPLIES	3,855.73	3,855.73	3,514.31	341.42	8,000.00	4,144.27	4,144.27
A V SUPPLIES	1,665.69	1,665.69	1,066.69	605.00	7,900.00	6,234.31	6,234.31
XEROX SUPPLIES	1,157.76	1,157.76	716.69	441.07	2,000.00	3,157.76	3,157.76
LIBRARY BOOKS	5,548.28	5,548.28	4,187.10	1,361.18	30,000.00	24,451.72	24,451.72
LRC CONF & MEETINGS	9.99	9.99		9.99	413.00	403.01	403.01
ADM & RECORDS PROF SALARIES	10,266.69	10,266.69	7,333.35	2,933.34	35,200.00	24,933.31	24,933.31
ADM & RECORDS SECR SALARIES	8,277.46	8,277.46	6,066.97	2,210.49	25,409.00	17,131.54	17,131.54
ADM & RECORDS FED WORK STUDY	844.80	844.80	622.60	222.20	3,435.00	2,590.20	2,590.20
ADM & RECORDS CONTR SERV	390.00	390.00		390.00	175.00	215.00	215.00
REG OFC SUPPLIES	1,161.86	1,161.86	1,028.59	133.27	4,800.00	3,638.14	3,638.14
REG OBC CONF & MEETINGS		.00		.00	500.00	500.00	500.00
COUNSELING SALARIES	20,091.03	20,091.03	13,729.37	6,361.66	86,540.00	66,448.97	66,448.97
COUNSELING SECR SALARIES	1,787.59	1,787.59	1,276.85	510.74	6,129.00	4,341.41	4,341.41
HEALTH SERV SUPPLIES	191.79	191.79	151.14	40.65	300.00	108.21	108.21
FIN AIDS SALARIES	5,614.56	5,614.56	4,010.40	1,604.16	19,250.00	13,635.44	13,635.44
FIN AIDS SECR SALARIES	1,701.00	1,701.00	1,215.00	486.00	5,832.00	4,131.00	4,131.00
STUDENT SERV ADMIN SALARIES	6,941.69	6,941.69	4,958.35	1,983.34	23,800.00	16,858.31	16,858.31
STUDENT SERV SECR SALARIES	1,895.81	1,895.81	1,354.15	541.66	7,155.00	5,259.19	5,259.19
STUDENT SERV FED WORK STUDY	6,517.50	6,517.50	3,646.80	2,870.70	30,000.00	23,482.50	23,482.50
STUDENT SERV STATE WORK STUDY	2,762.30	2,762.30	2,136.10	626.20		2,762.30	2,762.30
COACHING & OTHER SALARIES		.00		.00	7,300.00	7,300.00	7,300.00
STUDENT SERV CONTR SERV	168.30	168.30	168.30	.00	300.00	131.70	131.70
STUDENT SERV SUPPLIES	2,480.48	2,480.48	1,783.87	696.61	9,500.00	7,019.52	7,019.52
STUDENT RECRUITMENT	322.36	322.36	295.37	26.99	2,200.00	1,877.64	1,877.64
COMMENCEMENT	328.49	328.49	274.65	53.84	4,000.00	3,671.51	3,671.51
STUDENT SERV CONF & MEETINGS	824.39	824.39	553.84	270.55	5,000.00	4,175.61	4,175.61
VETERANS GRANT SALARIES	3,850.00	3,850.00	2,750.00	1,100.00	13,200.00	9,350.00	9,350.00
VETERANS GRANT SECR SALARIES	1,536.89	1,536.89	1,095.23	441.66	5,300.00	3,763.11	3,763.11
VETERANS GRANT SUPPLIES	1,107.25	1,107.25	828.44	278.81	2,500.00	1,392.75	1,392.75
VETERANS GRANT CONF & MEETINGS	113.35	113.35	11.25	102.10	1,200.00	1,086.65	1,086.65
VETERANS GRANT EQUIPMENT		.00		.00	250.00	250.00	250.00
PUB SERV SALARIES		.00		.00	3,500.00	3,500.00	3,500.00
PUB SERV CONTR SERV		.00		.00	500.00	500.00	500.00
PUB SERV SUPPLIES		.00		.00	500.00	500.00	500.00
SERVICE STAFF SALARIES	7,183.786	7,183.786	5,140.262	20,435.24	26,212.00	19,028.214	19,028.214

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
UTILITIES -- GAS	.00	.00	43.06 CR	43.06	00	.00	.00
MAINT FED WORK STUDY BOYS	10.210.20	10.210.20	7.761.00	2449.20	69.161.00	58.950.80	58.950.80
MAINT FED WORK STUDY MATRONS	4.751.63	4.751.63	3.870.85	880.78		4.751.63 CR	4.751.63 CR
MAINT STATE WORK STUDY BOYS	2.236.00	2.236.00	2.236.00	.00		2.236.00 CR	2.236.00 CR
MAINT STATE WORK STUDY MATRONS	112.80	112.80	112.80	.00		112.80 CR	112.80 CR
ELECTRICITY	28.336.12	28.336.12	17.911.36	10.424.76	119.000.00	90.663.88	90.663.88
TELEPHONE	5.304.99	5.304.99	3.586.80	1.718.19	22.800.00	17.495.01	17.495.01
PRESIDENTS SALARY	9.625.00	9.625.00	6.875.00	2750.00	33.000.00	23.375.00	23.375.00
PRES SEC'R SALARY	2549.31	2549.31	1.790.97	758.34	9.100.00	6.550.69	6.550.69
PRES OFC FED WORK STUDY	259.60	259.60	52.80	206.80	2000.00	1.740.40	1.740.40
PRES OFC STATE WORK STUDY	334.40	334.40	334.40	.00		334.40 CR	334.40 CR
PRES OFC CONTR SERV					100.00	100.00	100.00
PRES OFC SUPPLIES	500.87	500.87	276.46	224.41	3.000.00	2499.13	2499.13
PRES OFC CONF & MEETINGS	367.05	367.05	207.13	159.92	4.000.00	3.632.95	3.632.95
SPECIAL AFFAIRS	60.23	60.23	15.27 CR	75.50	1.500.00	1.439.77	1.439.77
BUS OFC ADMIN SALARIES	8750.00	8750.00	6250.00	2500.00	30.000.00	21.250.00	21.250.00
BUS OFC PROF SALARIES	5.687.50	5.687.50	4.062.50	1.625.00	14.500.00	13.812.50	13.812.50
BUS OFC SEC'R SALARIES	11.982.24	11.982.24	8.486.37	3.495.87	45.725.00	33.742.76	33.742.76
BUS OFC FED WORK STUDY	1.917.30	1.917.30	1.419.00	498.30	850.00	658.270	658.270
BUS OFC CONTR SERV	1.711.36	1.711.36	1.711.36	.00	2.200.00	488.64	488.64
BUS OFC SUPPLIES	330.91 CR	330.91 CR	1.772.80 CR	2.441.89	8000.00	8.330.91	8.330.91
BUS OFC CONF & MEETINGS	500.60	500.60	133.20	367.40	2000.00	1.499.40	1.499.40
PUB RELA SALARIES	5.483.31	5.483.31	3.916.65	1.566.66	18.800.00	13.316.69	13.316.69
PUB RELA SEC'R SALARIES	327.70	327.70	168.20	159.50	6250.00	5.922.30	5.922.30
PUB RELA SUPPLIES & ADS	24.394.20	24.394.20	7.683.63	16.710.57	42.000.00	17.605.80	17.605.80
PUB RELA CONF & MEETINGS	60.60	60.60	48.00	12.60	750.00	689.40	689.40
AUDITING & LEGAL	7.130.11	7.130.11	847.71	6.282.40	13.000.00	5.869.89	5.869.89
ELECTIONS & OTHER	33.02	33.02	24.66	8.36	2.750.00	2716.98	2716.98
BOARD CONF & MEETINGS	5.98	5.98	5.98	.00	2.000.00	1.994.02	1.994.02
INSTITUTIONAL SEC'R SALARIES	1.795.94	1.795.94	1.275.10	520.84	6250.00	4.454.06	4.454.06
GROUP MEDICAL & LIFE INS	22.447.82	22.447.82	17.697.94	4749.88	45.430.00	22.982.18	22.982.18
UNALLOCATED CONTR SERV	303.40	303.40	250.60	52.80	1.875.00	1.571.60	1.571.60
FACULTY ASSN SUPPLIES	25.25	25.25	15.76	9.49	200.00	174.75	174.75
POSTAGE	4.838.57	4.838.57	3.049.04	1.789.53	22.800.00	17.961.43	17.961.43
PUBLICATIONS & DUES	2.778.40	2.778.40	2153.40	625.00	6.200.00	3.421.60	3.421.60
ADVERTISING	94.95	94.95	15.90	79.05	500.00	405.05	405.05
RECRUITMENT	2941.93	2941.93	2.895.73	46.20	2000.00	941.93 CR	941.93 CR
GENERAL INSURANCE	26.724.15	26.724.15	25.621.15	1.103.00	24.000.00	2.724.15 CR	2.724.15 CR
CAPITAL OUTLAY	8158.57	8158.57	371.76	7786.81	70.876.00	62717.43	62717.43

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
STATE VOC EQUIP	6,826.39	6,826.39	4,762.10	2,064.29	6,826.39 CR	6,826.39 CR	
TUITION CHARGE BACK	4,995.64	4,995.64	1,316.12	3,679.52	4,004.36	4,004.36	
INSTITUTIONAL RESEARCH SUPPLIES	110.21	110.21	110.21	.00	1,000.00	889.79	889.79
INSTITUTIONAL RES CONF & MEETINGS	.00			.00	500.00	500.00	500.00
DATA PROC PROF SALARIES	13,387.50	13,387.50	9,562.50	3,825.00	45,900.00	32,512.50	32,512.50
DATA PROC NON ACADEM SALARIES	1,752.03	1,752.03	1,251.45	500.58	6,007.00	4,254.97	4,254.97
DATA PROC FED WORK STUDY	1,040.60	1,040.60	708.40	332.20	3,860.00	2,819.40	2,819.40
DATA PROC STATE WORK STUDY	367.40	367.40	367.40	.00		367.40 CR	367.40 CR
DATA PROC SUPPLIES	1,687.72	1,687.72	1,587.88	99.84	3,600.00	1,912.28	1,912.28
DATA PROC CONF & MEETINGS	.00			.00	1,025.00	1,025.00	1,025.00
DATA PROC CONTR SERV	2,532.00	2,532.00	2,427.00	105.00	6,212.00	3,680.00	3,680.00
DATA PROC EQUIP RENTAL	14,951.40	14,951.40	11,884.50	3,066.90	52,118.00	37,166.60	37,166.60
CONTINGENCIES	.00			.00	150,000.00	150,000.00	150,000.00

792.239.63 T 792.239.63 T 537,113.43 T 255.126.25 T 3,284,855.00 T 249.7.6 15.32 T 249.7.6 15.32 T

BUILDING FUND

MAINT SUPPLIES	3,456.48	3,456.48	2,242.80	1,213.68	55,000.00	51,543.52	51,543.52
MAINT CONF & MEETINGS	27.00	27.00	20.70	6.30	1,000.00	973.00	973.00
SERVICE EQUIPMENT	.00			.00	10,000.00	10,000.00	10,000.00
CONTR SERV	6,499.32	6,499.32	5,882.88	616.44	64,200.00	57,700.68	57,700.68
GAS	18,579.82	18,579.82	12,614.12	5,965.70	72,800.00	54,220.18	54,220.18
RENTAL	24.00	24.00		24.00	1,000.00	976.00	976.00
CONTINGENCIES	.00			.00	15,000.00	15,000.00	15,000.00
GROUP MEDICAL & LIFE INS	.00		30.64	30.64 CR		.00	.00

28,586.62 T 28,586.62 T 20,791.14 T 7,795.48 T 219,000.00 T 190,413.38 T 190,413.38 T

SITE AND CONSTRUCTION FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
SITE IMPROVEMENT		.00		.00	50,000.00	50,000.00	50,000.00
NEW BUILDINGS & ADDITIONS		.00		.00	45,000.00	45,000.00	45,000.00
HOLDING POND		.00		.00	5,000.00	5,000.00	5,000.00
OFFICE EQUIPMENT		.00		.00	10,000.00	10,000.00	10,000.00
INSTR EQUIPMENT		.00		.00	10,000.00	10,000.00	10,000.00
SERVICE EQUIPMENT		.00		.00	10,000.00	10,000.00	10,000.00
OTHER CAPITAL OUTLAY	3,451.83	3,451.83	1,566.00	1,885.83	20,000.00	16,548.17	16,548.17
	3,451.83	3,451.83	1,566.00	1,885.83	150,000.00	146,548.17	146,548.17
<u>BOND & INTEREST #1</u>							
DEBT PRINCIPAL RETIREMENT		.00		.00	225,000.00	225,000.00	225,000.00
INTEREST		.00		.00	82,800.00	82,800.00	82,800.00
OTHER FIXED CHARGES		.00		.00	500.00	500.00	500.00
	.00	.00	.00	.00	308,300.00	308,300.00	308,300.00
<u>BOND & INTEREST #2</u>							
DEBT PRINCIPAL RETIREMENT		.00		.00	105,000.00	105,000.00	105,000.00
INTEREST	4,400.00	4,400.00	4,400.00	.00	8,800.00	4,400.00	4,400.00
OTHER FIXED CHARGES		.00		.00	500.00	500.00	500.00
	4,400.00	4,400.00	4,400.00	.00	114,300.00	104,900.00	104,900.00

REVENUE REPORT

EDUCATIONAL FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
CURRENT TAXES	406,352.52	406,352.52	327,569.00	78,783.52	661,050.00	254,697.48	254,697.48
CHARGE BACK REVENUE	1,390.60	1,390.60	81.80	1,308.80	40,000.00	38,609.40	38,609.40
STATE APPOINT SUMMER 1976	.00			.00	103,797.00	103,797.00	103,797.00
STATE APPOINT FALL 1976	.00			.00	584,190.00	584,190.00	584,190.00
STATE APPOINT SPRING 1977	.00			.00	581,685.00	581,685.00	581,685.00
STATE PAYMENTS FISCAL 1976	33,546.07	33,546.07		33,546.07		33,546.07 CR	33,546.07 CR
VOC ED REG REIMB	726,24.00	726,24.00 CR	726,24.00	.00	124,805.00	197,429.00	197,429.00
VOC ED EQUIP REIMB	4,897.00	4,897.00 CR	4,897.00	.00	10,965.00	15,862.00	15,862.00
STATE WORK STUDY	754.00	754.00 CR	754.00	.00	17,010.00	17,764.00	17,764.00
OTHER ILL REV	10,304.39	10,304.39		10,304.39		10,304.39 CR	10,304.39 CR
HEW TITLE 2	.00			.00	3,000.00	3,000.00	3,000.00
VETERANS COST OF INSTR PAYMENT	.00			.00	18,435.00	18,435.00	18,435.00
FEDERAL WORK STUDY	21,768.62	21,768.62	9,490.18	12,278.44	111,156.00	89,387.38	89,387.38
OTHER FED SOURCES	.00			.00	100.00	100.00	100.00
TUITION SUMMER 1976	76,463.43	76,463.43		76,463.43	76,482.00	18.57	18.57
TUITION FALL 1976	100,000.00	100,000.00		100,000.00	434,140.00	334,140.00	334,140.00
TUITION SPRING 1977	.00			.00	428,610.00	428,610.00	428,610.00
GRADUATION FEES	14.00	14.00		14.00	250.00	236.00	236.00
TRANSCRIPT FEES	244.00	244.00	88.00	156.00	250.00	6.00	6.00
PUB SERV INCOME	.00			.00	4,500.00	4,500.00	4,500.00
INTEREST ON INVESTMENTS	.00			.00	2,000.00	2,000.00	2,000.00
OTHER REVENUE	32.56	32.56	19.51	13.05	500.00	467.44	467.44

571,841.19 T 571,841.19 T 258,973.49 T 312,567.70 T 320,7925.00 T 263,6083.81 T 263,6083.81 T

BUILDING FUND

CURRENT TAXES	101,549.85	101,549.85	81,861.39	19,688.46	165,260.00	63,710.15	63,710.15
INTEREST ON INVESTMENTS	502.63	502.63		502.63	3,000.00	2,497.37	2,497.37
MISC REVENUE	975.00	975.00	563.00	412.00	4,500.00	3,525.00	3,525.00

103,027.43 T 103,027.43 T 82,424.39 T 20,603.09 T 172,760.00 T 64,732.52 T 64,732.52 T

SITE & CONSTRUCTION FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
ANNEXTER REVENUE	13,120.02	13,120.02	8,746.68	4,373.34	46,200.00	33,079.98	33,079.98
UNIT 5 REVENUE	3,000.00	3,000.00	2,000.00	1,000.00	12,000.00	4,000.00	4,000.00
INTEREST ON INVESTMENTS	13,827.47	13,827.47	13,827.47	.00	20,000.00	6,172.53	6,172.53

BOND & INTEREST #1

CURRENT TAXES	29,947.49	29,947.49	24,574.15	5,373.34	78,200.00	48,252.51	48,252.51
INTEREST ON INVESTMENTS	187,871.08	187,871.08	151,446.69	36,424.39	320,680.00	132,808.92	132,808.92
	2,436.12	2,436.12	451.05	1,985.07	6,000.00	3,563.88	3,563.88

BOND & INTERST #2

CURRENT TAXES	69,485.49	69,485.49	56,013.66	13,471.83	114,472.00	44,986.51	44,986.51
INTEREST ON INVESTMENTS	362.48	362.48		362.48	1,200.00	837.52	837.52

WORKING CASH FUND

INTEREST ON INVESTMENTS	5,338.91	5,338.91		5,338.91	20,000.00	14,661.09	14,661.09
	5,338.91	5,338.91	.00	5,338.91	20,000.00	14,661.09	14,661.09

SAUK VALLEY COLLEGE



APPROVED BY

Donald F. Caylor
PRESIDENT

Armen Giaulapp
SECRETARY
DATE