

AGENDA

SAUK VALLEY COLLEGE BOARD OF TRUSTEES PUBLIC WORK SESSION
Conference Room, Third Floor, 3L14
October 24, 1977 7:00 P.M.

- I. Discussion of equipment purchase policy
- II. Preliminary discussion of building repairs

bg
10-19-77

AGENDA

SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING
Conference Room, Third Floor, 3L14
October 24, 1977 8:00 P.M.

- A. Call to order
- B. Roll call
- C. Written 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. Ratification of contractual agreement between SVC Board of Trustees and Faculty Association
 - 7. Audit fiscal year ending June 30, 1977
 - 8. Other items
- E. Old Business
 - 1. Energy report from down period
 - 2. Equipment policy
 - 3. Other items
- F. New Business
 - 1. Report on building repairs
 - 2. Other items
- G. President's Report
 - 1. Report from student trustee
 - 2. Minutes of SVC committee meetings
 - 3. Report on Council of Presidents' meeting
 - 4. New student admissions report
 - 5. Quarterly Report of Affirmative Action Officer
 - 6. SVC Financial Aid Report
 - 7. Other items
- H. Time of next meeting
- I. Adjournment

MINUTES OF THE SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING

October 24, 1977

The Board of Trustees of Sauk Valley College met in regular meeting on October 24, 1977 in the Board Room of Sauk Valley College, Rural Route #1, Dixon, Illinois.

Study Session: The Board met at 7:00 p.m. for a study session. Discussion was held on a proposed equipment purchase policy. It was the consensus of those present that Board members should prepare in writing their questions and concerns and submit them to Dr. Cole. The administration will then return with a recommendation.

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

Kay Fisher	Lorna Keefer
Oscar Koenig	Ann Powers
Juanita Prescott	William Reigle
Ronald Coplan	

Absent: Barb Pasada

Minutes: It was moved by Member Prescott and seconded by Member Keefer that the Board approve the minutes of the October 10 meeting. Motion voted and carried.

Treasurer's Report: It was moved by Member Reigle and seconded by Member Reigle that the Board approve the attached Treasurer's Report as presented. In a roll call vote, all voted aye. Motion carried.

Bills Payable: It was moved by Member Koenig and seconded by Member Fisher that the Board approve the bills in the following amounts:

Educational Fund:	\$252,380.32
Building Fund	12,259.60

In a roll call vote, all voted aye. Motion carried.

Payroll: It was moved by Member Koenig and seconded by Member Fisher that the Board approve the September 30 payroll in the amount of \$94,994.95 and the October 15 payroll in the amount of \$101,964.14. In a roll call vote, all voted aye. Motion carried.

Faculty Contract: The Board did not act upon the proposed contract with the SVC Faculty Association since the Association failed to ratify that contract during its membership meeting held at noon on October 24, 1977. Board Chairman, Ron Coplan, reported that he was advised of the Association's action by a letter from Association President, Ron Happach.

Audit: It was moved by Member Reigle and seconded by Member Fisher that the Board acknowledge receipt of the audit for the year ending June 30, 1977. Motion voted and carried. The management letter from the auditor will be discussed by the Board at a later date.

Budget Transfer: It was moved by Member Reigle and seconded by Member Prescott that the Board approve the transfer of \$300 from the Restricted Purpose Account #299 (non-budgeted) to the Restricted Purpose Account #256 (cheerleader and pom-pon squad). In a roll call vote, all voted aye. Motion carried.

Down Period: The attached report was presented to the Board on the gas and electric bills for Sauk Valley College for the down period this summer, as compared to the same time the previous year.

Equipment Policy: The attached materials were presented to the Board as background information on the proposed policy on equipment purchases.

Building Repairs: A lengthy discussion was held on building repairs. Reports were presented which spelled out in detail the events that have transpired on these needed repairs since the resolution of litigation. It was the consensus of the Board that provisions should be made to get specifications for the work to be done. The Capital Development Board should be contacted to see what funds will be available, if any. The Illinois Building Authority should be contacted for their help in securing funds. Dr. Fred Wellman of the ICCB should be contacted for his suggestions on how to proceed with this problem, and request that he put his recommendations in writing to our Board. The legality of using Site and Construction Funds should also be investigated.

Meeting: The Board was informed of a meeting to be held on December 5th and 6th by the Association of Governing Boards.

President's
Report:

Dr. Cole reported on the Council of President's meeting, the attached committee meeting minutes, new student admissions report, quarterly report of the affirmative action officer, SVC financial aid report, the veteran's cost of instruction report; the faculty directory for 1977-78, the veteran's aid report, and a letter from the American Medical Association accrediting our Med Lab Tec Program for a five-year period.

Executive
Session:

At 9:15 p.m. it was moved by Member Prescott and seconded by Member Reigle that the Board adjourn to executive session to discuss collective bargaining. Motion voted and carried.

Regular
Session:

At 9:36 p.m. it was moved by Member Powers and seconded by Member Reigle that the Board return to regular session. Motion voted and carried.

Audit:

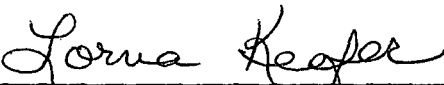
A discussion was held on the audit report for the year ending June 30, 1977.

Adjournment

Since there was no further business, it was moved by Member Fisher and seconded by Member Prescott that the Board adjourn. The next regular meeting will be held November 14, 1977 at 7:30 p.m. with a study session to be held before the meeting at 6:30 p.m.

The meeting adjourned at 9:45 p.m.

Respectfully submitted:



Lorna Keefer, Secretary

October 19, 1977

MEMORANDUM

TO: BOARD OF TRUSTEES

FROM: Robert Edison

Bob

I am submitting herewith the auditors' reports for the year ended June 30, 1977. This submission includes (1) a management letter; (2) the specific audit for College Work Study Funds and Educational Opportunity Grants; and (3) the audit for all other institutional funds, including other requirements of the Illinois Community College Board.

I would suggest that the Board of Trustees acknowledge the receipt of this audit at its meeting on October 24, 1977, and that the audit be officially accepted on November 14, 1977.

During this interim I would be pleased to attempt to answer any questions which Board members might raise in reference to the audit reports. Should the Board of Trustees wish to discuss this report with the representatives of Lindgren, Callihan, Weaver & Van Osdol, it should so be indicated and I will request that the firm plan to make its representative available at the board meeting of November 14, 1977.

RE:fsb

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL

CERTIFIED PUBLIC ACCOUNTANTS

Central National Bank Building
302 First Avenue
Sterling, Illinois 61081
Phone (815) 626-1277

OFFICES IN OTHER CITIES:

Rockford, Illinois
(815) 962-8033
Freeport, Illinois
(815) 232-1156
Dixon, Illinois
(815) 284-3331

October 17, 1977

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

Ladies and Gentlemen:

Our examination of the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1977, included a review of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of such evaluation is to establish a basis for reliance thereon in determining the nature, timing and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

Our study and evaluation of the College's system of internal accounting control for the year ended June 30, 1977, which was made for the purpose set forth in the first paragraph, was not designed for the purpose of expressing an opinion on internal accounting control and would not necessarily disclose all weaknesses in the system. However, such study and evaluation did disclose some conditions which we would like to submit for your consideration.

Supporting Documentation for Certain Disbursements:

During our review of documentation supporting disbursements, we noted instances of checks to individuals based on check requests signed by various College officials. These checks represented payment for honorariums, presentations, performances, etc., and were usually in amounts ranging from \$10-\$50. Other supporting documents generally were not available to substantiate these payments.

In reviewing these disbursements, we discovered that one payment was for a purpose other than that which was described on the check request. This fact was verified to us by the payee of the check. While it appears this disbursement was nevertheless for a business purpose, a serious potential weakness of the present system exists whereby checks could be written for one purpose when, in fact they might be for some other related, or unrelated purpose.

To minimize this possibility, we recommend that such check requests have attached a signed statement by the speaker, contributor, etc., stating that he participated in a seminar or performed a service on a specific date and for a specific purpose. In addition, a copy of the published program, a news article, and/or any other available documentation should be attached to verify propriety of the disbursements. Finally, checks in payment for these services should be mailed directly to the payees by the business office, with an advice going to the person who requested the check indicating that payment has been made.

Documentation for overload compensation was also reviewed during our audit. We noted that such documentation was not attached as a part of the overload contract and accordingly was not readily available in the business office. Upon review of documentation, once it was made available to us, we noted mathematical errors and inconsistencies in the calculations of overload pay which, in total resulted in overpayments to teachers of \$439. We believe this documentation should be made a part of this contract, should be on file in the business office, and should be subjected to a mathematical review by the business office to limit the possibility of these errors in the future.

We also noted judgmental allocations of overload credit based on class sizes, special non-teaching assignments, and changes in schedules subsequent to issuance of the teacher's contract. The making of these judgmental decisions illustrate, in our opinion areas in which the master contract language should be clarified and/ or expanded as to limit judgmental differences which may result in inconsistent treatment on a teacher-by-teacher basis.

Finally, with respect to overload compensation, we noted that current accounting results in grouping overload pay in the same account with part-time compensation. We believe more effective control and analysis of overload pay (as well as part-time pay) could be achieved by splitting this account into two separate accounts. Even further control may result by the division of these two accounts into sub-accounts based upon areas of instruction.

Unrecorded Receivables:

In conducting our tests of tuition revenue, we learned that certain students have been permitted to register for courses on credit, with the expectation that they will be receiving financial aid, or, in some cases based upon their promise to pay at a later date. Such registrations are held in the registrars office until payment is received, at which time the business office records the tuition revenue. If the tuition is never collected, the loss is recognized merely by the absence of revenue ever being recognized. The business office thus has no knowledge of or control over uncollected tuition.

We believe better control over this practice would be accomplished if the business office would record all tuition revenue at the time of registration, charging a tuition receivable account for uncollected tuition. Thus, accounting control is established over the tuition receivable. Then if it becomes apparent at a later date that the tuition will not be collected, it would be charged off to a "bad debt" expense which would appear on the financial statements. It would then be possible to assess the credit practice of the College by reviewing the bad debt expense account and the remaining tuition receivable account.

We believe caution should be exercised in allowing tuition on credit, for there is little collateral to be used as security, particularly with the student who drops out prior to the end of the semester. Furthermore, the practice of registering on credit could become widespread, resulting in a serious cash flow problem for the College.

Cash Receipts:

We noted that certain receipts collected at offices other than the business office (for example, child care), are not turned in promptly to the business office. Furthermore, safekeeping facilities for these activities are not provided. We accordingly recommend that all cash collected for any purposes be turned in to the business office on a regular and frequent basis.

Financial Aids Office Compliance:

We noted several instances within the Financial Aids Office of non-compliance with academic guidelines for the granting of financial assistance. Several students were granted assistance despite grade-point averages below the minimums established by the Department of Health, Education and Welfare. We recommend that this practice be discontinued to minimize the problems which could develop should the Department of Health, Education and Welfare object to these violations.

* * * * *

Our comments are based upon conditions noted during our audit and are not intended to be all-inclusive. They are submitted as constructive suggestions to assist you in strengthening controls and procedures and are not intended to reflect on the honesty or integrity of any employee.

We appreciate the opportunity to present these comments and recommendations for your consideration, and are prepared to discuss them further at your convenience.

Very truly yours,

LINDGREN, CALLIHAN, WEAVER & VAN OSDOL

A handwritten signature in cursive script that reads "John A. Van Osdol".

John A. Van Osdol

JAV/ba

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE WORK STUDY AND
EDUCATIONAL OPPORTUNITY GRANTS PROGRAMS

Auditors' Report
As of June 30, 1977

LINDGREN, CALLIHAN, WEAVER & VAN OSDOL
Certified Public Accountants
Sterling, Illinois

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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, 1977, 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 \$880,888 have been granted to 1,268 students. During the most recent year, July 1, 1976 through June 30, 1977, 192 students received \$158,581 in financial awards. Mr. Ronald Marlier is in charge of the program.

Educational Opportunity Grants Program

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 \$303,215 have been granted to 663 students. During the most recent year, July 1, 1976 through June 30, 1977, 99 students received \$50,617 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 record-keeping 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 programs.

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL

CERTIFIED PUBLIC ACCOUNTANTS

Central National Bank Building
302 First Avenue
Sterling, Illinois 61081
Phone (815) 626-1277

OFFICES IN OTHER CITIES:

Rockford, Illinois
(815) 962-8033
Freeport, Illinois
(815) 232-1156
Dixon, Illinois
(815) 284-3331

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, 1977, and the related statements of changes in fund balances 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 May, 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, 1977, and the related statements of changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Lindgren, Callihan, Weaver and Van Osdol

August 31, 1977

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE WORK - STUDY PROGRAM
BALANCE SHEET
June 30, 1977

A S S E T S

Cash	\$ 356.54
Federal grant funds receivable	<u>6,028.43</u>
Total assets	<u>\$6,384.97</u>

LIABILITIES AND FUND BALANCE

Accrued wages	\$6,384.97
Fund balance	<u>-0-</u>
Total liabilities and fund balance	<u>\$6,384.97</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE WORK - STUDY PROGRAM
STATEMENT OF CHANGES IN FUND BALANCE
For the year ended June 30, 1977

Additions-	
Total grant award authorization	\$131,156.00
Deduct-	
Amount of grant award not received	<u>(48,638.75)</u>
Balance-	
Funds provided by Federal Government	82,517.25
Add-	
Funds provided by institution	<u>31,716.26</u>
Total funds provided	<u>114,233.51</u>
Deductions:	
Wages:	
On Campus:	
Federal share	126,864.94
Institutional share	<u>31,716.26</u>
	158,581.20
Administrative expenses	<u>4,291.06</u>
Total	<u>162,872.26</u>
Net increase (decrease) for the year	(48,638.75)
Fund balance, beginning of year	<u>48,638.75</u>
Fund balance, end of year	<u><u>\$ -0-</u></u>

The amounts reported above agree with the amounts reported on the Office of Education Fiscal Report OE - 1152-4.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL OPPORTUNITY GRANTS PROGRAMS
BALANCE SHEET
June 30, 1977

A S S E T S

Cash	\$ -0-
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LIABILITIES AND FUND BALANCE

Fund balance	\$ -0-
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL OPPORTUNITY GRANTS PROGRAM
STATEMENT OF CHANGES IN FUND BALANCE
For the year ended June 30, 1977

Additions -

Total grant award authorization:

Basic EOG Program	\$262,668.00
Supplemental EOG Program	<u>52,290.00</u>
	314,958.00

Deduct -

Amount of grant award not received	<u>26,646.82</u>
------------------------------------	------------------

Balance - Funds provided by Federal Government

288,311.18

Deductions:

Initial awards	28,413.32
Continuing awards	22,203.88
Basic awards	252,748.81
Administrative expense	<u>1,518.52</u>

Total	<u>304,884.53</u>
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Increase (decrease) during the year	(16,573.35)
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Fund balance, beginning of year	<u>16,573.35</u>
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Fund balance, end of year	<u>\$ -0-</u>
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The amounts reported above agree with the amounts reported on the Office of Education Fiscal Report, OE 1152-3.

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.

AUDITORS' CONCLUSIONS ON INTERNAL ACCOUNTING AND
ADMINISTRATIVE CONTROLS AND COMPLIANCE INFORMATION

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, 1977. 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, 1976 through June 30, 1977.

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

AUDITORS' CONCLUSIONS ON INTERNAL ACCOUNTING AND
ADMINISTRATIVE CONTROLS AND COMPLIANCE INFORMATION
(CONTINUED)

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 purpose.

FINDINGS AND RECOMMENDATIONS-COMPLIANCE
AND INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS

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.

4

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DIXON, ILLINOIS

Auditors' Report
As of June 30, 1977

LINDGREN, CALLIHAN, WEAVER & VAN OSDOL
Certified Public Accountants
Sterling, Illinois

I N D E X

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LINDGREN CALLIHAN, WEAVER and VAN OSDOL

CERTIFIED PUBLIC ACCOUNTANTS

Central National Bank Building
302 First Avenue
Sterling, Illinois 61081
Phone (815) 626-1277

OFFICES IN OTHER CITIES:

Rockford, Illinois
(815) 962-8033
Freeport, Illinois
(815) 232-1156
Dixon, Illinois
(815) 284-3331

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

We have examined the accompanying statements of the funds and groups of accounts, as listed in the index of this report, of Sauk Valley Community College District 506, for the year ended June 30, 1977. 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 in 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 positions of the funds and groups of accounts of Sauk Valley Community College District 506, as of June 30, 1977, 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, with the Uniform Accounting Manual of the Illinois Community College Board, and with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Lindgren, Callihan, Weaver and Van Osdol

September 2, 1977

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BALANCE SHEET - ALL FUNDS
June 30, 1977

<u>A S S E T S</u>	<u>Educational Fund</u>	<u>Building and Maintenance Fund</u>
Cash on hand and in banks	\$252,681.12	\$188,423.00
Investments - at cost		
Interfund receivables:		
Student Activity Fund	65,723.43	175.20
Grant and Assistance Clearing Fund	6,384.97	
Bookstore	11.11	
Notes receivable - students		
Accounts receivable:		
Government claims	75,228.31	
Other		
Inventories		
Prepaid expenses	39,138.95	
Property and equipment		
Balance available in Bond and Interest Fund to retire bonds and pay interest		
Amount to be provided by future tax levies to retire bonds and pay interest		
Total assets	<u>\$439,167.89</u>	<u>\$188,598.20</u>
<u>LIABILITIES AND FUND BALANCE</u>		
Interfund payables:		
Building and Maintenance Fund		
Educational Fund		
Student Loan Fund		
Trust and Agency Fund		
Bonds payable		
Interest payable		
Accounts payable	\$139,420.25	\$ 27,427.44
Deferred summer school tuition and fees	64,889.07	
Deferred taxes	<u>226,937.22</u>	<u>56,755.20</u>
Total liabilities	431,246.54	84,182.64
Fund balance	<u>7,921.35</u>	<u>104,415.56</u>
Total liabilities and fund balance	<u>\$439,167.89</u>	<u>\$188,598.20</u>

Notes to Financial Statements are an integral part of this statement.

<u>Bond and Interest Fund</u>	<u>Site and Construction Fund</u>	<u>Working Cash Fund</u>	<u>Student Loan Fund</u>	<u>Grant and Assistance Clearing Fund</u>	<u>Student Activity Fund</u>	<u>Trust and Agency Fund</u>	<u>Book Store Fund</u>	<u>Genera Long-Term Debt Group of Accounts</u>	<u>General Fixed Assets Group of Accounts</u>
\$ 99,199.22	\$ 71,847.59	\$ 36,201.77	\$ 722.95	\$ 356.54		\$11,864.72	\$ 32,371.39		
205,179.95	600,285.70	556,463.48					31,642.11		
			580.94			19,820.65			
			2,649.00						
				6,028.43	\$119,927.50				
							17,363.20		
							45,208.24		
									\$5,263,139.08
								\$2,464,977.17	
								170,139.33	
<u>\$304,379.17</u>	<u>\$672,133.29</u>	<u>\$592,665.25</u>	<u>\$3,952.89</u>	<u>\$6,384.97</u>	<u>\$119,927.50</u>	<u>\$31,685.37</u>	<u>\$126,584.94</u>	<u>\$2,635,136.50</u>	<u>\$5,263,139.08</u>
				\$6,384.97	\$ 175.20				
					65,723.43		\$ 11.11		
					580.94				
					19,820.65				
	\$ 198.29							\$2,265,000.00	
								370,136.50	
\$134,239.84					4,308.49		591.05		
134,239.84	198.29	\$ -0-	\$ -0-	6,384.97	90,608.71	\$ -0-	\$ 602.16	2,635,136.50	\$ -0-
<u>170,139.33</u>	<u>671,935.00</u>	<u>592,665.25</u>	<u>3,952.89</u>	<u>-0-</u>	<u>29,318.79</u>	<u>31,685.37</u>	<u>125,982.78</u>	<u>-0-</u>	<u>5,263,139.08</u>
<u>\$304,379.17</u>	<u>\$672,133.29</u>	<u>\$592,665.25</u>	<u>\$3,952.89</u>	<u>\$6,384.97</u>	<u>\$119,927.50</u>	<u>\$31,685.37</u>	<u>\$126,584.94</u>	<u>\$2,635,136.50</u>	<u>\$5,263,139.08</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF CHANGES IN FUND BALANCE
For the year ended June 30, 1977

	<u>Educational Fund</u>	<u>Building and Maintenance Fund</u>	<u>Bond and Interest Fund</u>	<u>Site and Construction Fund</u>	<u>Working Cash Fund</u>	<u>Student Loan Fund</u>	<u>Student Activity Fund</u>	<u>Trust and Agency Fund</u>	<u>Book Store Fund</u>
Fund balance, June 30, 1976	\$ <u>188,049.10</u>	\$ <u>135,362.57</u>	\$ <u>151,003.01</u>	\$ <u>582,697.45</u>	\$ <u>564,089.49</u>	\$ <u>4,509.15</u>	\$ <u>32,775.77</u>	\$ <u>31,905.21</u>	\$ <u>98,989.41</u>
Total revenues for the year ended June 30, 1977	3,044,634.62	177,555.59	441,020.94	96,817.49	28,575.76	580.74	61,507.90	204,627.69	216,072.59
Less total expenditures for the year ended June 30, 1977	(<u>3,224,762.37</u>)	(<u>208,502.60</u>)	(<u>421,884.62</u>)	(<u>7,579.94</u>)	(-0-)	(<u>1,137.00</u>)	(<u>64,964.88</u>)	(<u>204,847.53</u>)	(<u>189,079.22</u>)
Excess (deficit) of revenues over expenditures for the year ended June 30, 1977	<u>(180,127.75)</u>	<u>(30,947.01)</u>	<u>19,136.32</u>	<u>89,237.55</u>	<u>28,575.76</u>	<u>(556.26)</u>	<u>(3,456.98)</u>	<u>(219.84)</u>	<u>26,993.37</u>
Fund balance, June 30, 1977	\$ <u><u>7,921.35</u></u>	\$ <u><u>104,415.56</u></u>	\$ <u><u>170,139.33</u></u>	\$ <u><u>671,935.00</u></u>	\$ <u><u>592,665.25</u></u>	\$ <u><u>3,952.89</u></u>	\$ <u><u>29,318.79</u></u>	\$ <u><u>31,685.37</u></u>	\$ <u><u>125,982.78</u></u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
For the year ended June 30, 1977

	Actual	Budget	Under (Over) Budget
Local Governmental Sources:			
Current taxes	\$ 673,152.19	\$ 661,050.00	\$(12,102.19)
Back taxes	2,601.11	-0-	(2,601.11)
Payment in lieu of taxes	197.78	-0-	(197.78)
Charge-back revenue	25,601.22	40,000.00	14,398.78
	<u>701,552.30</u>	<u>701,050.00</u>	<u>(502.30)</u>
State Governmental Sources:			
State apportionment-flat grant	1,186,522.11	1,274,672.00	88,149.89
Fiscal 1976 payments	33,546.07	-0-	(33,546.07)
State work study	10,666.92	17,010.00	6,343.08
Vocational technical education:			
Regular	120,346.00	124,805.00	4,459.00
Equipment	6,918.00	10,965.00	4,047.00
Other Illinois revenue	11,421.87	-0-	(11,421.87)
	<u>1,369,420.97</u>	<u>1,427,452.00</u>	<u>58,031.03</u>
Federal Governmental Sources:			
Title VI - work study	132,674.52	111,156.00	(21,518.52)
H.E.W. grant	3,930.00	3,000.00	(930.00)
Veterans cost of instruction program	17,650.00	18,435.00	785.00
Other	2,707.00	100.00	(2,607.00)
	<u>156,961.52</u>	<u>132,691.00</u>	<u>(24,270.52)</u>
Student Tuition and Fees:			
Tuition	804,784.23	939,232.00	134,447.77
Fees	2,176.25	500.00	(1,676.25)
Public services income	8,069.96	4,500.00	(3,569.96)
	<u>815,030.44</u>	<u>944,232.00</u>	<u>129,201.56</u>
Other Sources:			
Interest on investments	-0-	2,000.00	2,000.00
Other revenue	1,669.39	500.00	(1,169.39)
	<u>1,669.39</u>	<u>2,500.00</u>	<u>830.61</u>
Total revenues	<u>\$3,044,634.62</u>	<u>\$3,207,925.00</u>	<u>\$163,290.38</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction:			
Division of Business:			
Salaries - full time	\$ 127,283.00	\$ 127,305.00	\$ 22.00
Contractual services	2,677.58	3,600.00	922.42
General materials and supplies	3,166.01	6,800.00	3,633.99
Conference and meeting expense	2,138.50	1,600.00	(538.50)
	<u>135,265.09</u>	<u>139,305.00</u>	<u>4,039.91</u>
Food Service:			
Contractual services	40.00	250.00	210.00
General materials and supplies	425.30	1,175.00	749.70
Conference and meeting expense	78.65	375.00	296.35
	<u>543.95</u>	<u>1,800.00</u>	<u>1,256.05</u>
Division of Agriculture:			
Salaries - full time	32,574.96	32,575.00	.04
Contractual services	-0-	200.00	200.00
General materials and supplies	1,839.79	2,100.00	260.21
Conference and meeting expense	637.83	700.00	62.17
	<u>35,052.58</u>	<u>35,575.00</u>	<u>522.42</u>
Division of Industrial Education:			
Salaries - full time	85,674.96	85,675.00	.04
Contractual services	131.03	1,650.00	1,518.97
General materials and supplies	15,119.88	16,581.00	1,461.12
Conference and meeting expense	760.43	1,590.00	829.57
Equipment	653.30	-0-	(653.30)
	<u>102,339.60</u>	<u>105,496.00</u>	<u>3,156.40</u>
Cosmetology:			
Contractual services	43,633.29	26,000.00	(17,633.29)
General materials and supplies	10.35	140.00	129.65
Conference and meeting expense	-0-	57.00	57.00
	<u>43,643.64</u>	<u>26,197.00</u>	<u>(17,446.64)</u>
Human Services:			
Salaries - administrative	18,412.08	18,412.00	(.08)
Contractual services	285.00	350.00	65.00
General materials and supplies	811.80	1,250.00	438.20
Conference and meeting expense	687.99	550.00	(137.99)
Equipment	141.00	-0-	(141.00)
	<u>20,337.87</u>	<u>20,562.00</u>	<u>224.13</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	Actual	Budget	Under (Over) Budget
Instruction (continued):			
Division of Social Science:			
Salaries - full time	111,799.92	111,800.00	.08
Contractual services	-0-	120.00	120.00
General materials and supplies	2,030.92	2,887.00	856.08
Conference and meeting expense	752.66	963.00	210.34
	<u>114,583.50</u>	<u>115,770.00</u>	<u>1,186.50</u>
Law Enforcement and Fire Science:			
Salaries - administrative	17,608.54	19,565.00	1,956.46
Salaries - full time	13,350.06	13,350.00	(.06)
Contractual services	-0-	250.00	250.00
General materials and supplies	4,923.84	4,937.00	13.16
Conference and meeting expense	1,528.25	1,960.00	431.75
Equipment	655.00	-0-	(655.00)
	<u>38,065.69</u>	<u>40,062.00</u>	<u>1,996.31</u>
Library Technology-			
General materials and supplies	92.48	400.00	307.52
Division of Humanities:			
Salaries-full time (Humanities)	150,624.84	150,625.00	.16
General materials and supplies (Humanities)	1,277.70	2,500.00	1,222.30
Conference and meeting expense (Humanities)	1,224.47	962.00	(262.47)
	<u>153,127.01</u>	<u>154,087.00</u>	<u>959.99</u>
Salaries - full time (Art)	15,199.98	15,200.00	.02
Contractual services (Art)	180.00	330.00	150.00
General materials and supplies (Art)	684.35	1,560.00	875.65
Conference and meeting expense (Art)	93.50	121.00	27.50
Equipment (Art)	490.00	-0-	(490.00)
	<u>16,647.83</u>	<u>17,211.00</u>	<u>563.17</u>
Salaries - full time (Music)	30,649.92	30,650.00	.08
Contractual services (Music)	455.00	700.00	245.00
General materials and supplies (Music)	1,724.90	1,740.00	15.10
Conference and meeting expense (Music)	-0-	242.00	242.00
Equipment (Music)	355.87	-0-	(355.87)
	<u>33,185.69</u>	<u>33,332.00</u>	<u>146.31</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Division of Math Science:			
Salaries - full time	137,600.36	137,600.00	(.36)
Contractual services	-0-	200.00	200.00
General materials and supplies	8,752.36	9,234.00	481.64
Conference and meeting expense	456.30	462.00	5.70
Equipment	5,864.40	-0-	(5,864.40)
	<u>152,673.42</u>	<u>147,496.00</u>	<u>(5,177.42)</u>
Medical Laboratory Technology:			
Salaries - full time	19,980.00	20,160.00	180.00
Contractual services	811.54	800.00	(11.54)
General materials and supplies	4,442.96	4,492.00	49.04
Conference and meeting expense	469.60	525.00	55.40
	<u>25,704.10</u>	<u>25,977.00</u>	<u>272.90</u>
AD Nursing:			
Salaries - administrative	5,382.11	10,240.00	4,857.89
Salaries - full time	69,000.10	66,500.00	(2,500.10)
Salaries - office staff	6,456.00	6,456.00	-0-
Contractual services	-0-	50.00	50.00
General materials and supplies	1,196.85	1,200.00	3.15
Conference and meeting expense	1,001.68	1,518.00	516.32
	<u>83,036.74</u>	<u>85,964.00</u>	<u>2,927.26</u>
LP Nursing:			
Salaries - full time	60,870.00	61,470.00	600.00
General materials and supplies	669.59	1,150.00	480.41
Conference and meeting expense	316.90	715.00	398.10
	<u>61,856.49</u>	<u>63,335.00</u>	<u>1,478.51</u>
Radiologic Technology:			
Salaries - full time	16,935.00	17,100.00	165.00
Contractual services	406.36	750.00	343.64
General materials and supplies	2,716.46	2,990.00	273.54
Conference and meeting expense	1,260.58	1,755.00	494.42
	<u>21,318.40</u>	<u>22,595.00</u>	<u>1,276.60</u>
Division of Physical Education:			
Salaries - full time	53,700.00	53,700.00	-0-
General materials and supplies	2,287.95	2,300.00	12.05
Conference and meeting expense	288.50	352.00	63.50
Equipment	6,010.00	-0-	(6,010.00)
	<u>62,286.45</u>	<u>56,352.00</u>	<u>(5,934.45)</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Instructional Program Administration:			
Salaries - part-time and overload	151,801.55	136,500.00	(15,301.55)
Salaries - summer session	112,045.96	112,500.00	454.04
Salaries - secretarial	26,136.00	27,086.00	950.00
Contractual (workroom)	970.80	1,100.00	129.20
Contractual (unallocated)	667.67	2,000.00	1,332.33
Faculty-in-service training	4,044.86	5,000.00	955.14
General materials and supplies (workroom)	168.53	1,000.00	831.47
General materials and supplies (faculty office)	809.11	800.00	(9.11)
General materials and supplies (institutional committees)	133.53	200.00	66.47
Tuition reimbursements	7,569.82	5,500.00	(2,069.82)
Workroom equipment	1,384.00	-0-	(1,384.00)
Faculty office equipment	749.96	-0-	(749.96)
	<u>306,481.79</u>	<u>291,686.00</u>	<u>(14,795.79)</u>
Dean of Arts and Sciences:			
Salaries - administrative	25,999.92	26,000.00	.08
Salaries - secretarial	8,056.08	8,056.00	(.08)
Student employees - federal	20,668.74	21,498.00	829.26
Student employees - state	1,981.39	-0-	(1,981.39)
Student tutors	2,305.00	2,500.00	195.00
General materials and supplies	603.95	900.00	296.05
Conference and meeting expense	315.44	600.00	284.56
Equipment	27.00	-0-	(27.00)
	<u>59,957.52</u>	<u>59,554.00</u>	<u>(403.52)</u>
Assistant Dean of Arts and Sciences:			
Salaries - administrative	16,602.48	20,000.00	3,397.52
General materials and supplies	608.34	800.00	191.66
Conference and meeting expense	739.87	900.00	160.13
Equipment	655.00	-0-	(655.00)
	<u>18,605.69</u>	<u>21,700.00</u>	<u>3,094.31</u>
Dean of Career Education:			
Salaries - administrative	25,500.00	25,500.00	-0-
Salaries - secretarial	8,436.00	8,436.00	-0-
Student employees - federal	11,409.06	15,704.00	4,294.94
Student employees - state	1,330.61	-0-	(1,330.61)

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Dean of Career Education (continued):			
SVC student employees	5,880.69	6,000.00	119.31
General materials and supplies	1,626.93	1,550.00	(76.93)
Conference and meeting expense	1,268.64	1,600.00	331.36
	<u>55,451.93</u>	<u>58,790.00</u>	<u>3,338.07</u>
Assistant Dean of Career Education:			
Salaries - administrative	16,344.96	19,000.00	2,655.04
General materials and supplies	698.80	700.00	1.20
Conference and meeting expense	56.84	500.00	443.16
Equipment	918.36	-0-	(918.36)
	<u>18,018.96</u>	<u>20,200.00</u>	<u>2,181.04</u>
Community Education:			
Salaries - administrative	20,839.92	20,840.00	.08
Instructional salaries	53,919.00	60,000.00	6,081.00
Community services coordinators	4,600.00	5,000.00	400.00
Salaries - secretarial	9,158.88	9,159.00	.12
Contractual services	1,432.00	1,000.00	(432.00)
General materials and supplies	1,623.30	3,000.00	1,376.70
Conference and meeting expense	1,343.15	1,800.00	456.85
Equipment	818.15	-0-	(818.15)
	<u>93,734.40</u>	<u>100,799.00</u>	<u>7,064.60</u>
Academic Skills Center:			
Salaries - full time	43,025.10	43,025.00	(.10)
Student employees - federal	2,106.51	2,432.00	325.49
Student employees - state	838.83	-0-	(838.83)
Contractual services	159.00	400.00	241.00
General materials and supplies	3,638.03	5,100.00	1,461.97
Conference and meeting expense	254.06	363.00	108.94
Equipment	687.93	-0-	(687.93)
	<u>50,709.46</u>	<u>51,320.00</u>	<u>610.54</u>
Academic Support (Learning Resource Center):			
Salaries - administrative	16,052.64	19,000.00	2,947.36
Salaries - professional	51,061.39	43,400.00	(7,661.39)
Salaries - secretarial	20,876.27	21,148.00	271.73
Student employees - federal	8,845.21	9,600.00	754.79
Student employees - state	216.13	-0-	(216.13)

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Academic Support (Learning Resource Center) (Continued):			
Contractual services	2,464.49	3,000.00	535.51
Library supplies	6,286.56	8,000.00	1,713.44
Audio visual supplies	7,348.34	7,900.00	551.66
Xerox supplies	(2,380.30)	2,000.00	4,380.30
Library books	24,524.05	30,000.00	5,475.95
Conference and meeting expense	350.64	413.00	62.36
Equipment	14,241.53	-0-	(14,241.53)
	<u>149,886.95</u>	<u>144,461.00</u>	<u>(5,425.95)</u>
Student Services and Aids:			
Admissions and Records:			
Salaries - professional	37,200.00	37,200.00	-0-
Salaries - secretarial	31,691.35	26,678.00	(5,013.35)
Salaries - student employees - federal	3,806.96	3,935.00	128.04
Contractual services	390.00	175.00	(215.00)
General materials and supplies	3,489.46	4,800.00	1,310.54
Conference and meeting expense	2.50	500.00	497.50
	<u>76,580.27</u>	<u>73,288.00</u>	<u>(3,292.27)</u>
Counseling and Testing:			
Salaries - professional	77,915.22	80,640.00	2,724.78
Salaries - secretarial	6,588.96	6,589.00	.04
	<u>84,504.18</u>	<u>87,229.00</u>	<u>2,724.82</u>
Health services-materials	<u>194.31</u>	<u>300.00</u>	<u>105.69</u>
Financial Aids:			
Salaries - professional	20,250.00	20,250.00	-0-
Salaries - secretarial	6,270.00	6,270.00	-0-
	<u>26,520.00</u>	<u>26,520.00</u>	<u>-0-</u>
Administration of Student Services and Aids:			
Salaries - administrative	24,799.92	24,800.00	.08
Salaries - secretarial	6,901.44	6,988.00	86.56
Salaries-student employees-federal	36,878.20	35,400.00	(1,478.20)
Salaries-student employees-state	5,470.21	-0-	(5,470.21)
Other salaries (coaching)	7,150.00	7,300.00	150.00
Contractual services	168.30	300.00	131.70

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Student Services and Aid (Continued):			
Administration of Student Services and Aids (continued):			
General materials and supplies	8,853.30	9,000.00	146.70
Recruitment at fairs, etc.	1,037.69	2,200.00	1,162.31
Commencement	5,390.64	4,000.00	(1,390.64)
Conference and meeting expense	4,241.77	5,000.00	758.23
Equipment	655.00	-0-	(655.00)
	<u>101,546.47</u>	<u>94,988.00</u>	<u>(6,558.47)</u>
Veterans' Grant Program:			
Salaries - professional	13,800.00	13,800.00	-0-
Salaries - secretarial	5,568.60	5,698.00	129.40
General materials and supplies	2,240.59	2,500.00	259.41
Conference and meeting expense	1,383.97	1,200.00	(183.97)
Equipment	-0-	250.00	250.00
	<u>22,993.16</u>	<u>23,448.00</u>	<u>454.84</u>
Public Services:			
Salaries	7,664.45	3,500.00	(4,164.45)
Contractual services	-0-	500.00	500.00
General materials and supplies	405.51	500.00	94.49
	<u>8,069.96</u>	<u>4,500.00</u>	<u>(3,569.96)</u>
Operation and Maintenance of Plant:			
Operation of plant equipment	107.52	-0-	(107.52)
Salaries - services staff	266,665.26	279,150.00	12,484.74
Salaries - student employees-federal	61,403.88	69,161.00	7,757.12
Salaries - student employees-state	3,934.35	-0-	(3,934.35)
Utilities - gas	13,795.94	14,000.00	204.06
Electricity	107,872.82	114,000.00	6,127.18
Telephone	22,671.40	22,800.00	128.60
	<u>476,451.17</u>	<u>499,111.00</u>	<u>22,659.83</u>
General Administration:			
President's Office:			
Salaries - administrative	34,999.92	35,000.00	.08
Salaries - secretarial	9,678.75	10,000.00	321.25
Salaries - student employees-federal	2,102.60	2,500.00	397.40
Salaries - student employees-state	347.60	-0-	(347.60)

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
General Administration (Continued):			
President's Office (continued):			
Contractual services	-0-	100.00	100.00
General materials and supplies	2,374.42	3,000.00	625.58
Conference and meeting expense	1,249.71	2,500.00	1,250.29
Special affairs	762.69	1,500.00	737.31
	<u>51,515.69</u>	<u>54,600.00</u>	<u>3,084.31</u>
Business Office:			
Salaries - administrative	31,200.00	31,200.00	-0-
Salaries - professional	20,500.08	20,500.00	(.08)
Salaries - secretarial	43,860.37	47,525.00	3,664.63
Salaries - student employees-federal	7,711.94	9,500.00	1,788.06
Salaries - student employees-state	34.08	-0-	(34.08)
Contractual services	1,884.14	2,200.00	315.86
General materials and supplies	5,896.99	8,000.00	2,103.01
Conference and meeting expense	1,397.95	2,000.00	602.05
Equipment	4,392.92	-0-	(4,392.92)
	<u>116,878.47</u>	<u>120,925.00</u>	<u>4,046.53</u>
Community Relations:			
Salaries - administrative	19,800.00	19,800.00	-0-
Salaries - secretarial	1,700.46	6,250.00	4,549.54
General materials and advertising	42,593.80	41,000.00	(1,593.80)
Conference and meeting expense	365.30	750.00	384.70
	<u>64,459.56</u>	<u>67,800.00</u>	<u>3,340.44</u>
Institutional Support:			
Board of Trustees:			
Contractual - auditing and legal	11,229.10	13,000.00	1,770.90
Other general supplies (election)	2,244.59	2,750.00	505.41
Conference and meeting expense	297.68	2,000.00	1,702.32
	<u>13,771.37</u>	<u>17,750.00</u>	<u>3,978.63</u>
Institutional Expenses:			
Salaries - secretarial	6,533.32	6,650.00	116.68
Group medical and life insurance	79,235.48	79,679.00	443.52
Unallocated contractual	1,748.03	1,875.00	126.97
Supplies (faculty association)	111.99	200.00	88.01
Postage	23,292.63	22,800.00	(492.63)

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Institutional Support (Continued):			
Institutional Expense (continued):			
Publications/dues	4,313.00	6,200.00	1,887.00
Advertising	504.88	500.00	(4.88)
Recruitment	4,075.22	2,000.00	(2,075.22)
	<u>119,814.55</u>	<u>119,904.00</u>	<u>89.45</u>
Fixed Charges -			
General Insurance	<u>28,225.95</u>	<u>28,400.00</u>	<u>174.05</u>
Capital Outlay -			
Equipment	<u>15,745.64</u>	<u>102,651.00</u>	<u>86,905.36</u>
Tuition Charge Back	<u>28,595.02</u>	<u>14,000.00</u>	<u>(14,595.02)</u>
Institutional Research:			
General materials and supplies	138.54	1,000.00	861.46
Conference and meeting expense	195.96	500.00	304.04
	<u>334.50</u>	<u>1,500.00</u>	<u>1,165.50</u>
Data Processing Services:			
Salaries - professional	48,799.92	48,800.00	.08
Salaries - secretarial	5,905.43	6,400.00	494.57
Salaries - student employees-federal	3,648.10	4,360.00	711.90
Salaries - student employees-state	367.40	-0-	(367.40)
Contractual services	5,260.80	6,212.00	951.20
General materials and supplies	3,926.60	3,600.00	(326.60)
Conference and meeting expense	589.11	1,025.00	435.89
Rental and NCR and IBM equipment	28,825.03	42,518.00	13,692.97
Purchase of equipment	38,632.48	-0-	(38,632.48)
	<u>135,954.87</u>	<u>112,915.00</u>	<u>(23,039.87)</u>
 Total Educational Fund	 <u>\$3,224,762.37</u>	 <u>\$3,289,855.00</u>	 <u>\$ 65,092.63</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BUILDING AND MAINTENANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Current taxes	\$168,224.64	\$165,260.00	\$(2,964.64)
Back taxes	650.06	-0-	(650.06)
Payment in lieu of taxes	49.42	-0-	(49.42)
Interest on investments	4,531.80	3,000.00	(1,531.80)
Other revenues	<u>4,099.67</u>	<u>4,500.00</u>	<u>400.33</u>
Total revenues	<u>177,555.59</u>	<u>172,760.00</u>	<u>(4,795.59)</u>
Expenditures:			
Operation and maintenance of plant:			
General materials and supplies	45,145.27	55,000.00	9,854.73
Contractual services	75,693.71	72,200.00	(3,493.71)
Conference and meeting expense	399.10	1,000.00	600.90
Gas utilities	<u>79,585.71</u>	<u>79,800.00</u>	<u>214.29</u>
	<u>200,823.79</u>	<u>208,000.00</u>	<u>7,176.21</u>
Fixed charges - rental	<u>240.00</u>	<u>1,000.00</u>	<u>760.00</u>
Capital outlay - additional equipment	<u>7,438.81</u>	<u>10,000.00</u>	<u>2,561.19</u>
Total expenditure	<u>208,502.60</u>	<u>219,000.00</u>	<u>10,497.40</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$(30,947.01)</u></u>	<u><u>\$(46,240.00)</u></u>	<u><u>\$(15,292.99)</u></u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BOND AND INTEREST FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Current taxes	\$426,329.68	\$435,152.00	\$ 8,822.32
Back taxes	1,654.80	-0-	(1,654.80)
Payment in lieu of taxes	125.26	-0-	(125.26)
Interest on investments	<u>12,911.20</u>	<u>7,200.00</u>	<u>(5,711.20)</u>
Total revenues	<u>441,020.94</u>	<u>442,352.00</u>	<u>1,331.06</u>
Expenditures:			
Fixed charges:			
Interest on bonds-current maturities	91,600.00	91,600.00	-0-
Other	284.62	1,000.00	715.38
	<u>91,884.62</u>	<u>92,600.00</u>	<u>715.38</u>
Bond principal retired	<u>330,000.00</u>	<u>330,000.00</u>	<u>-0-</u>
Total expenditures	<u>421,884.62</u>	<u>422,600.00</u>	<u>715.38</u>
Excess of revenues over expenditures	<u>\$ 19,136.32</u>	<u>\$ 19,752.00</u>	<u>\$ 615.68</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SITE AND CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Interest on investments	\$38,404.15	\$ 20,000.00	\$(18,404.15)
Building rental - Annixter	46,413.34	46,200.00	(213.34)
Building rental - Unit #5	<u>12,000.00</u>	<u>12,000.00</u>	<u>-0-</u>
Total revenues	<u>96,817.49</u>	<u>78,200.00</u>	<u>(18,617.49)</u>
Expenditures:			
Fixed charges - general insurance	<u>191.00</u>	<u>-0-</u>	<u>(191.00)</u>
Capital expenditures:			
Site improvements	-0-	50,000.00	50,000.00
New buildings and additions	-0-	45,000.00	45,000.00
Building improvements - holding pond	(1,460.91)	5,000.00	6,460.91
Equipment - office	-0-	10,000.00	10,000.00
Equipment - instructional	-0-	10,000.00	10,000.00
Equipment - service	950.00	10,000.00	9,050.00
Other capital outlay	<u>7,899.85</u>	<u>20,000.00</u>	<u>12,100.15</u>
	<u>7,388.94</u>	<u>150,000.00</u>	<u>142,611.06</u>
Total expenditures	<u>7,579.94</u>	<u>150,000.00</u>	<u>142,420.06</u>
Excess (deficiency) of revenues over expenditures	<u>\$89,237.55</u>	<u>\$(71,800.00)</u>	<u>\$(161,037.55)</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 WORKING CASH FUND
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
 For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues -			
Interest on investments	\$28,575.76	\$20,000.00	\$(8,575.76)
Expenditures	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess of revenues over expenditures	<u>\$28,575.76</u>	<u>\$20,000.00</u>	<u>\$(8,575.76)</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STUDENT LOAN FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1977

Revenues:

Interest on student loans	\$ 240.74
Bad debt repaid	<u>340.00</u>
Total revenues	580.74

Expenditures -

Uncollectible student loans	<u>1,137.00</u>
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Excess (deficiency) of revenues over expenditures	<u><u>\$ (556.26)</u></u>
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Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STUDENT ACTIVITY FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Comprehensive fees	\$57,485.17	\$68,300.00	\$10,814.83
Athletic events	113.00	400.00	287.00
Drama income	1,903.15	3,000.00	1,096.85
Student activities	1,290.00	5,650.00	4,360.00
Student newspaper income	209.34	-0-	(209.34)
Film income	494.20	-0-	(494.20)
Other	13.04	-0-	(13.04)
Total revenues	<u>61,507.90</u>	<u>77,350.00</u>	<u>15,842.10</u>
Expenditures:			
Athletic expenses	17,923.35	18,140.00	216.65
Intramural events - co-ed	1,493.72	2,000.00	506.28
Cheerleaders and pom pon squad	334.43	600.00	265.57
Speech activities and reader's theatre	4,499.50	4,400.00	(99.50)
Drama	2,501.02	2,500.00	(1.02)
Music	3,141.01	2,800.00	(341.01)
Associated student board	1,662.62	2,800.00	1,137.38
Student activities	18,660.61	19,250.00	589.39
College clubs	1,334.70	2,000.00	665.30
Student newspaper	2,970.20	3,000.00	29.80
Student magazine	-0-	3,000.00	3,000.00
Women's intercollegiate activities	10,313.27	9,960.00	(353.27)
Equipment	130.45	1,500.00	1,369.55
Contingencies	-0-	4,750.00	4,750.00
Total expenditures	<u>64,964.88</u>	<u>76,700.00</u>	<u>11,735.12</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (3,456.98)</u>	<u>\$ 650.00</u>	<u>\$ 4,106.98</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
TRUST AND AGENCY FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1977

	Balance June 30, 1976	Revenues	Expenditures	Balance June 30, 1977
Recreation room	\$ 2,402.76	\$ 1,173.64	\$ 177.87	\$ 3,398.53
Student locker fund	91.30	70.40	-0-	161.70
Child care operations	(353.71)	9,291.70	9,870.18	(932.19)
Child care center	506.96	-0-	306.64	200.32
Parking	10,694.04	3,641.00	3,678.69	10,656.35
L.P.N. supplies	4,884.73	7,270.50	6,811.56	5,343.67
Land lab	3,964.03	3,066.63	4,510.56	2,520.10
H.E.W. nursing grant	330.00	2,370.00	2,700.00	-0-
Community service	8,568.29	19,906.74	17,435.70	11,039.33
Housekeeping specialist program	-0-	1,000.00	1,921.07	(921.07)
Law enforcement grants	2,378.00	6,242.00	7,764.45	855.55
Nursing capitation grant	121.05	-0-	-0-	121.05
Highway Department-				
National Registry of Emer-				
gency Medical Technicians	(2,356.93)	3,488.12	3,657.74	(2,526.55)
Title II - library	-0-	3,918.00	3,918.00	-0-
Veterans cost of instruction	-0-	18,435.00	18,435.00	-0-
Audio tutorial materials	(746.84)	746.84	-0-	-0-
Disadvantaged grant 74-75	1,327.03	-0-	1,327.03	-0-
Disadvantaged grant 75-76	4,847.58	-0-	4,847.58	-0-
Disadvantaged grant 76-77	-0-	28,168.00	28,168.00	-0-
Disadvantaged grant 77-78	-0-	-0-	506.85	(506.85)
Illinois humanities grant	-0-	10,955.00	8,762.83	2,192.17
Benefit for Becky Tornow	-0-	2,017.75	2,017.75	-0-
I.C.C.B. Public Service Grant				
75-76	1,262.42	-0-	953.00	309.42
C.E.T.A. Public Service	(3,136.39)	17,841.49	15,850.10	(1,145.00)
Clearing account	168.85	48,074.64	48,193.36	50.13
Photography supplies	530.71	338.00	-0-	868.71
C.E.T.A. class size - secretarial	(238.97)	7,274.92	7,035.95	-0-
C.E.T.A. class size - welding	(3,339.70)	9,337.32	5,997.62	-0-
Total	\$31,905.21	\$204,627.69	\$204,847.53	\$31,685.37

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
TRUST AND AGENCY FUND - CHILD CARE CENTER
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues -			
Child care fees	\$ <u>9,291.70</u>	\$ <u>10,250.00</u>	\$ <u>958.30</u>
Expenditures:			
Salaries	9,305.86	9,500.00	194.14
Insurance	186.00	150.00	(36.00)
Supplies	201.22	500.00	298.78
Travel	<u>177.10</u>	<u>100.00</u>	<u>(77.10)</u>
Total expenditures	<u>9,870.18</u>	<u>10,250.00</u>	<u>379.82</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (578.48)</u>	<u>\$ -0-</u>	<u>\$578.48</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BOOK STORE FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1977

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Sales of textbooks	\$160,391.24	\$184,885.00	\$24,493.76
Sales of supplies and other items	45,007.57	54,285.00	9,277.43
Sales tax collected	9,156.67	10,870.00	1,713.33
Interest income	<u>1,517.11</u>	<u>-0-</u>	<u>(1,517.11)</u>
Total revenues	<u>216,072.59</u>	<u>250,040.00</u>	<u>33,967.41</u>
Expenditures:			
Purchases:			
Textbooks	132,582.98	147,908.00	15,325.02
Supplies	33,164.59	39,248.00	6,083.41
Freight on purchases	3,873.01	5,010.00	1,136.99
Inventory adjustment	(4,668.88)	-0-	4,668.88
Salaries and wages	12,905.52	18,310.00	5,404.48
Supplies	1,045.77	1,500.00	454.23
Travel	223.00	1,000.00	777.00
Equipment	(33.65)	3,100.00	3,133.65
Telephone	252.84	300.00	47.16
Dues and subscriptions	131.00	220.00	89.00
Sales tax paid	8,998.09	10,674.00	1,675.91
Cash shortages	47.94	-0-	(47.94)
Other	557.01	600.00	42.99
Auditing and legal	<u>-0-</u>	<u>250.00</u>	<u>250.00</u>
Total expenditures	<u>189,079.22</u>	<u>228,120.00</u>	<u>39,040.78</u>
Excess of revenues over expenditures	<u>\$ 26,993.37</u>	<u>\$ 21,920.00</u>	<u>\$ (5,073.37)</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF FIXED ASSETS
June 30, 1977

Fixed assets - at cost:

Land	\$ 162,650.00
Land improvements	582,148.92
Buildings	2,868,165.69
Equipment	<u>1,650,174.47</u>
	<u>\$5,263,139.08</u>

Investment in fixed assets:

Educational Fund	\$ 362,569.44
Building and Maintenance Fund	74,587.71
Site and Construction Fund	4,812,143.16
Book Store Fund	5,147.51
Student Activity Fund	<u>8,691.26</u>
	<u>\$5,263,139.08</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF GENERAL BONDED DEBT
June 30, 1977

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

Interest Rate	Bond Number	Year	Principal Due December 1	Interest Due	
				June 1	December 1
3.60%	366-410	1977	\$ 225,000.00	\$ -0-	\$ 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	250,000.00	4,625.00	4,625.00
			<u>\$2,150,000.00</u>	<u>\$163,080.75</u>	<u>\$202,455.75</u>

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

Interest Rate	Bond Number	Year	Principal Due January 1	Interest Due	
				January 1	July 1
4%	55-75	1977	\$ -0-	\$ -0-	\$2,300.00
4	76-98	1978	<u>115,000.00</u>	<u>2,300.00</u>	<u>-0-</u>
			<u>\$115,000.00</u>	<u>\$2,300.00</u>	<u>\$2,300.00</u>

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 1974, 1975, and 1976 Levies

	<u>1974</u>	<u>1975</u>	<u>1976</u>
Assessed Valuations:			
Whiteside County	\$272,177,658	\$273,326,609	\$293,020,723
Lee County	194,286,393	197,658,511	202,516,025
Ogle County	34,672,985	34,900,635	41,294,983
Henry County	1,877,512	1,841,196	2,158,970
Bureau County	28,945,822	29,243,425	32,861,512
Carroll County	<u>25,336,854</u>	<u>28,367,340</u>	<u>32,206,727</u>
	<u>\$557,297,224</u>	<u>\$565,337,716</u>	<u>\$604,058,940</u>
Tax Rates:			
Educational Fund	.120	.120	.120
Building and Maintenance Fund	.030	.030	.030
Bond and Interest Fund	<u>.079</u>	<u>.076</u>	<u>.071</u>
	<u>.229</u>	<u>.226</u>	<u>.221</u>
Tax Extensions:			
Educational Fund	\$ 668,756.59	\$ 678,405.03	\$ 724,870.73
Building and Maintenance Fund	167,189.16	169,601.31	181,217.68
Bond and Interest Fund	<u>440,264.80</u>	<u>429,656.68</u>	<u>428,881.85</u>
	<u>\$1,276,210.55</u>	<u>\$1,277,663.02</u>	<u>\$1,334,970.26</u>
Tax Collections:			
Educational Fund	\$ 668,293.93	\$ 673,152.19	\$226,937.22
Building and Maintenance Fund	167,072.65	168,224.64	56,755.20
Bond and Interest Fund	<u>439,901.86</u>	<u>426,329.68</u>	<u>134,239.84</u>
	<u>\$1,275,268.44</u>	<u>\$1,267,706.51</u>	<u>\$417,932.26</u>
Percent of levy collected	<u>99.93%</u>	<u>99.22%</u>	<u>31.31%</u>

Note: As explained in Note A of the Notes to Financial Statements, taxes received on the 1976 levy have been recorded as deferred revenue in the accompanying statements and will be recognized as revenue in the 1977-78 fiscal year.

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF ENROLLMENT DATA AND FLAT RATE APPORTIONMENTS
June 30, 1977

	Allowable Semester Hours	Rate	Extension
Summer, 1976:			
Baccalaureate	2,663	\$18.87	\$ 50,250.81
Business, Public Service, Personal Service	1,180	16.93	19,977.40
Data Processing, Communications Technology	72	19.88	1,431.36
Natural Sciences, Industrial Technology	505	24.37	12,306.85
Health Technology	626	37.01	23,168.26
Vocational Skills	26	13.96	362.96
Remedial and Development	355	14.17	5,030.35
General Studies	126	7.65	963.90
Total	<u>5,553</u>		<u>\$113,491.89</u>
Fall, 1976:			
Baccalaureate	11,630	\$18.87	\$219,458.10
Business, Public Service, Personal Service	5,528	16.93	93,589.04
Data Processing, Communications Technology	559	19.88	11,112.92
Natural Sciences, Industrial Technology	3,064	24.37	74,669.68
Health Technology	2,484	37.01	91,932.84
Vocational Skills	592	13.96	8,264.32
Remedial and Development	1,869	14.17	26,483.73
General Studies	565	7.65	4,322.25
Total	<u>26,291</u>		<u>\$529,832.88</u>
Spring, 1977:			
Baccalaureate	12,812	\$18.87	\$241,762.44
Business, Public Service, Personal Service	5,676	16.93	96,094.68
Data Processing, Communications Technology	501	19.88	9,959.88
Natural Sciences, Industrial Technology	3,305	24.37	80,542.85
Health Technology	2,422	37.01	89,638.22
Vocational Skills	354	13.96	4,941.84
Remedial and Development	1,259	14.17	17,840.03
General Studies	316	7.65	2,417.40
Total	<u>26,645</u>		<u>\$543,197.34</u>

Notes to Financial Statements are an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
June 30, 1977

- (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, 1977, for the 1976 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.

- (B) In May, 1972, Sauk Valley Community College District 506 established a Working Cash Fund by issuing \$490,000 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. In June, 1977, additional Working Cash Bonds in the amount of \$90,000 were approved for issuance on September 1, 1977.

- (C) The Grant and Assistance Clearing Fund receives grant and assistance allocations from the Department of Health, Education and Welfare. Cash is disbursed from this fund to the College's operating funds as eligible expenditures are approved. Revenues and expenditures relating to this Fund are therefore reflected in the operating funds of the College.

- (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.

- (E) The amount of cost to be charged for out-of-district students during the year ended June 30, 1978, has been computed using the guidelines provided in the 1975 edition of the Uniform Accounting Manual prepared by the Illinois Community College Board.

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL

CERTIFIED PUBLIC ACCOUNTANTS

entral National Bank Building
302 First Avenue
Sterling, Illinois 61081
Phone (815) 626-1277

OFFICES IN OTHER CITIES:

Rockford, Illinois
(815) 962-8033
Freeport, Illinois
(815) 232-1156
Dixon, Illinois
(815) 284-3331

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, 1977. 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.

Lindgren, Callihan, Weaver and Van Osdol

September 2, 1977

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1977

	Educational Fund	Building and Maintenance Fund	Total Operating Fund	Percent of Total Expenditures
<u>Operating Expenditures:</u>				
By Program:				
Instruction	\$1,718,465.92		\$1,718,465.92	50.1
Academic support	149,886.95		149,886.95	4.4
Student services	312,338.39		312,338.39	9.1
Public service	8,069.96		8,069.96	.2
Organized research				
Independent operations				
Operation and maintenance of plant	476,451.17	\$208,502.60	684,953.77	19.9
General administration	232,853.72		232,853.72	6.8
Instructional support	326,696.26		326,696.26	9.5
	<u>3,224,762.37</u>	<u>208,502.60</u>	<u>3,433,264.97</u>	<u>100.0</u>
Less Non-Operating Items:				
Tuition chargeback	28,595.02		28,595.02	.8
Instructional service contracts				
Adjusted expenditures	<u>\$3,196,167.35</u>	<u>\$208,502.60</u>	<u>\$3,404,669.95</u>	<u>99.2</u>
By Object:				
Salaries	\$2,500,288.92		\$2,500,288.92	72.8
Employee benefits	86,805.30		86,805.30	2.5
Contractual services	79,038.99	75,693.71	154,732.70	4.5
General materials and supplies	170,332.76	45,145.27	215,478.03	6.3
Conference and meeting expense	25,748.43	399.10	26,147.53	.8
Fixed charges	28,225.95		28,225.95	.8
Utilities	144,340.16	79,585.71	223,925.87	6.5
Capital outlay	93,185.06	7,438.81	100,623.87	3.0
Other	96,796.80	240.00	97,036.80	2.8
	<u>3,224,762.37</u>	<u>208,502.60</u>	<u>3,433,264.97</u>	<u>100.0</u>
Less Non-Operating Items:				
Tuition chargeback	28,595.02		28,595.02	.8
Instructional service contracts				
Adjusted expenditures	<u>\$3,196,167.35</u>	<u>\$208,502.60</u>	<u>\$3,404,669.95</u>	<u>99.2</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1977

	Educational Fund	Building and Maintenance Fund	Total Operating Fund
<u>Operation Revenues by Source:</u>			
Local Government:			
Current taxes	\$ 673,152.19	\$168,224.64	\$ 841,376.83
Back taxes	2,601.11	650.06	3,251.17
Payment in lieu of taxes	197.78	49.42	247.20
Chargeback revenue:			
Non-college territory	18,865.90		18,865.90
Other community college	6,735.32		6,735.32
	<u>701,552.30</u>	<u>168,924.12</u>	<u>870,476.42</u>
State Government:			
ICCB flat rate	1,186,522.11		1,186,522.11
ICCB equalization grants			
ICCB non-business grants			
Illinois Board of Vocational Education Reimbursements	127,264.00		127,264.00
Illinois Office of Education	11,421.87		11,421.87
Illinois Board of Higher Education			
1975-76 state apportionment	33,546.07		33,546.07
Work study	10,666.92		10,666.92
	<u>1,369,420.97</u>	<u>-0-</u>	<u>1,369,420.97</u>
Federal Government:			
HEW Title II	3,930.00		3,930.00
Veterans cost of instruction	17,650.00		17,650.00
Work study	132,674.52		132,674.52
Veterans reporting fee	2,707.00		2,707.00
	<u>156,961.52</u>	<u>-0-</u>	<u>156,961.52</u>
Student Tuition and Fees:			
Tuition	804,784.23		804,784.23
Fees	2,176.25		2,176.25
Public services	8,069.96		8,069.96
	<u>815,030.44</u>	<u>-0-</u>	<u>815,030.44</u>
Other Sources:			
Sales and service fees			
Facilities revenue			
Interest on investments		4,531.80	4,531.80
Non-governmental grants			
Miscellaneous	1,669.39	4,099.67	5,769.06
	<u>1,669.39</u>	<u>8,631.47</u>	<u>10,300.86</u>
Total 1976-77 revenue	3,044,634.62	177,555.59	3,222,190.21
Less Non-Operation Items:			
Tuition chargeback	28,595.02		28,595.02
Instruction service contracts			
Adjusted revenue	<u>\$3,016,039.60</u>	<u>\$177,555.59</u>	<u>\$3,193,595.19</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGE BACK REIMBURSEMENTS
For the year ended June 30, 1977

Educational Fund Expenditures (Less Capital Outlay):

Instructional	\$1,683,310.31
Academic Support	135,645.42
Student Services	311,683.39
Public Services	8,069.96
Organized Research	-0-
Independent Research	-0-
Operation and Maintenance of Plant	476,343.65
General Administration	228,460.80
Institutional Support	<u>288,063.78</u>

Sub total	3,131,577.31
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Add Capital Outlay Equipment from Non-State
and Non-Federal Sources:

<u>Year</u>	
1966-67	\$ 6,168.11
1967-68	30,731.28
1968-69	38,789.50
1969-70	7,398.60 x 12 1/2% = 924.82
1970-71	15,925.15 x 12 1/2 = 1,990.64
1971-72	16,849.05 x 12 1/2 = 2,106.13
1972-73	11,078.97 x 12 1/2 = 1,384.87
1973-74	14,149.52 x 12 1/2 = 1,768.69
1974-75	57,038.73 x 12 1/2 = 7,129.84
1975-76	73,440.30 x 12 1/2 = 9,180.04
1975-76	5,101.18 Voc. Tech. and VCI
1976-77	86,267.06 x 12 1/2 = 10,783.38
1976-77	<u>6,918.00 Voc. Tech.</u>

Total equipment \$369,855.45 (1966-77)

Sub total (1969-77)	<u>35,268.41</u>
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Grand Total - Educational Fund	<u>3,166,845.72</u>
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGE BACK REIMBURSEMENTS
(CONTINUED)
For the year ended June 30, 1977

Building Fund Expenditures (Less Capital Outlay):

Public Service	-0-
Organized Research	-0-
Independent operations	-0-
Operation and Maintenance of Plant	201,063.79
General Administration	-0-
Institutional Support	-0-

Sub total	201,063.79
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Add Capital Outlay Equipment from Non-State
and Non-Federal Sources:

<u>Year</u>	
1966-67	\$ 3,156.84
1967-68	13,867.64
1968-69	3,104.74
1969-70	(642.77) X 12 1/2 = (80.35)
1970-71	3,141.20 X 12 1/2 = 392.65
1971-72	11,986.82 X 12 1/2 = 1,498.35
1972-73	8,077.60 X 12 1/2 = 1,009.70
1973-74	8,547.65 X 12 1/2 = 1,068.46
1974-75	7,802.70 X 12 1/2 = 975.34
1975-76	8,301.68 X 12 1/2 = 1,037.71
1976-77	<u>7,438.81</u> X 12 1/2 = <u>929.85</u>

Total equipment	\$74,782.91 (1966-77)
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Sub total (1968-76)	<u>6,831.71</u>
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Grand total - Building Fund	<u>207,895.50</u>
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGE BACK REIMBURSEMENTS
(CONTINUED)
For the year ended June 30, 1977

Bond and Interest Fund -

Interest payments and finance charges, year 1976-77	91,884.62
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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-
1969-70	235,846.43 X 12 1/2 = 29,480.80
1970-71	51,624.13 X 12 1/2 = 6,453.02
1971-72	889.25 X 12 1/2 = 111.16
1972-73	-0- X 12 1/2 = -0-
1973-74	2,541.01 X 12 1/2 = 317.63
1974-75	137.36 X 12 1/2 = 17.17
1975-76	-0- X 12 1/2 = -0-
1976-77	950.00 X 12 1/2 = 118.75

Total equipment \$500,931.24 (1966-77)

Sub total (1969-77)	36,498.53
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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
1976-77	6,629.94 X 2% = 132.60

Sub total	69,006.30
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Grand total - Site and Construction Fund	105,504.83
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Grand total - All Expenditures	\$3,572,130.67
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGE BACK REIMBURSEMENTS
(CONTINUED)
For the year ended June 30, 1977

Computation of full-time equivalent students data from state apportionment claims:

	<u>Summer Semester</u>	<u>Fall Semester</u>	<u>Spring Semester</u>	<u>Yearly Totals</u>
Semester hours carried	<u>5,553</u>	<u>26,291</u>	<u>26,645</u>	<u>58,489</u>
Full-time load				<u>30</u>
Average full-time equivalent annual basis				<u>1,950</u>
Full-time equivalent Cost				<u>\$1,831.86</u>
Cost per semester hour				<u>\$61.06</u>
Total non-capital state funds received in 1976-77 (exclude state flat-rate grants for apportionment and equalization grants and include non-business occupational technical grants).				<u>\$142,434.79</u>
Total non-capital state funds per semester hour				<u>2.44</u>
Total non-capital federal funds received last year				<u>156,961.52</u>
Total non-capital federal funds per semester hour				<u>2.68</u>
Charge back per semester hour				
Cost of one semester hour				<u>61.06</u>
Less following deductions:				
Student tuition per semester		16.00		
State flat rate grant (apportionment semester hour) (current year)		17.61		
Non-capital state funds per semester hour		2.44		
Non-capital federal funds per semester hour		<u>2.68</u>		<u>38.73</u>
Amount to be charged back per semester hour				<u>\$ 22.33</u>

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL

CERTIFIED PUBLIC ACCOUNTANTS

Central National Bank Building
302 First Avenue
Sterling, Illinois 61081
Phone (815) 626-1277

OFFICES IN OTHER CITIES:

Rockford, Illinois
(815) 962-8033
Freeport, Illinois
(815) 232-1156
Dixon, Illinois
(815) 284-3331

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

We have examined the accompanying statements of Revenues and Expenditures of the Sauk Valley College Disadvantaged Student Grant and the Sauk Valley College I.C.C.B. Public Service Grant for the years indicated. Our examinations were made in accordance with generally accepted auditing standards and the requirements of the Illinois Community College Board, and included a review of the College's compliance with the provisions of the agreements with the Board for these grants.

In our opinion, the aforementioned statements present fairly the revenues and expenditures of the Sauk Valley College Disadvantaged Student Grant for the years ended June 30, 1975, 1976, and 1977, and of the Sauk Valley I.C.C.B. Public Service Grant for the years ended June 30, 1976 and 1977.

Lindgren, Callihan, Weaver and Van Osdol

September 2, 1977

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1976-1977
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1977

	Total Project Budget	Actual Received or Spent in 76-77 Year	Matched in 76-77 Year	Over (Under) Total Project Budget
Revenues:				
Disadvantaged student grant	\$28,168.00	\$28,168.00		
Local college funds (matching)	20,000.00		\$20,000.00	
Other sources (matching)	<u>8,168.00</u>		<u>8,168.00</u>	
Total revenues	<u>56,336.00</u>	<u>28,168.00</u>	<u>28,168.00</u>	<u>\$ -0-</u>
Expenditures:				
Administrative salaries (matching)	7,000.00		7,000.00	
Academic salaries	12,500.00	15,535.00		3,035.00
Academic salaries (matching)	5,500.00		5,500.00	
Non-academic salaries	3,000.00	1,634.77		(1,365.23)
Non-academic salaries (matching)	8,168.00		8,168.00	
Contractual	3,000.00			(3,000.00)
General materials and supplies	5,868.00	3,979.85		(1,888.15)
General materials and supplies (matching)	6,000.00		6,000.00	
Travel and meeting expense	800.00	295.81		(504.19)
Travel and meeting expense (matching)	500.00		500.00	
Capital outlay	3,000.00	4,767.48		1,767.48
Capital outlay (matching)	1,000.00		1,000.00	
Other		<u>1,955.09</u>		<u>1,955.09</u>
Total expenditures	<u>56,336.00</u>	<u>28,168.00</u>	<u>28,168.00</u>	<u>-0-</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB DISADVANTAGED STUDENT GRANT 1976-1977
 SCHEDULE OF EQUIPMENT PURCHASED
 June 30, 1977

	<u>Budget*</u>	<u>Actual</u>	<u>Under (Over) Budget</u>
Bookcases		\$ 474.30	
Guides, filmstiks, controlled readers		2,730.67	
File		102.58	
Cassette player		344.00	
Typewriter		180.00	
File cabinet		120.27	
Twelve headphones		106.88	
Size reader		249.00	
Two Victor calculators		298.00	
Overhead projector		<u>161.78</u>	
Total	<u>\$3,000.00</u>	<u>\$4,767.48</u>	<u>\$(1,767.48)</u>

* Budget does not provide an itemization of equipment.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1975-1976
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1977

	<u>Total Project Budget</u>	<u>Actual Received or Spent in 75-76 Year</u>	<u>Actual Received or Spent in 76-77 Year</u>	<u>Total Both Years</u>	<u>Matching Total for Both Years</u>	<u>Over (Under) Total Project Budget</u>
Revenues:						
Disadvantaged student grant	\$20,680.00	\$20,680.00		\$20,680.00		
Local college funds (matching)	18,000.00				\$18,000.00	
Other sources (matching)	<u>5,000.00</u>	<u> </u>	<u> </u>	<u> </u>	<u>5,000.00</u>	<u> </u>
Total revenues	<u>43,680.00</u>	<u>20,680.00</u>	\$ <u>-0-</u>	<u>20,680.00</u>	<u>23,000.00</u>	\$ <u>-0-</u>
Expenditures:						
Administrative salaries (matching)	6,500.00				6,500.00	
Academic salaries	12,500.00	12,321.44		12,321.44		(178.56)
Academic salaries (matching)	5,500.00				5,500.00	
Non-academic salaries	2,000.00	1,365.20		1,365.20		(634.80)
Non-academic salaries (matching)	4,500.00				4,500.00	
Contractual	200.00					(200.00)
General materials and supplies	3,500.00	179.06		179.06		(3,320.94)
General materials and supplies (matching)	2,500.00				2,500.00	
Travel and meeting	700.00	327.32		327.32		(372.68)
Travel and meeting (matching)	200.00				200.00	
Capital outlay	1,280.00	1,013.15		1,013.15		(266.85)
Capital outlay (matching)	800.00				800.00	
Other	500.00	626.25		626.25		126.25
Other (matching)	3,000.00				3,000.00	
Refund to Illinois Community College Board	<u> </u>	<u> </u>	<u>4,847.58</u>	<u>4,847.58</u>	<u> </u>	<u>4,847.58</u>
Total expenditures	<u>43,680.00</u>	<u>15,832.42</u>	<u>4,847.58</u>	<u>20,680.00</u>	<u>23,000.00</u>	<u>-0-</u>
Excess of revenues over expenditures	\$ <u>-0-</u>	\$ <u>4,847.58</u>	\$ <u>(4,847.58)</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1974-1975
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1977

	<u>Total Project Budget</u>	<u>Actual Received or Spent in 74-75 Year</u>	<u>Actual Received or Spent in 75-76 Year</u>	<u>Actual Received or Spent in 76-77 Year</u>	<u>Total All Years</u>	<u>Matching Total For All Years</u>	<u>Over (Under) Total Project Budget</u>
Revenues:							
Disadvantaged student grant	\$15,980.00	\$15,980.00			\$15,980.00		
Local college funds (matching)	16,200.00					\$16,200.00	
Other sources (matching)	<u>3,600.00</u>					<u>3,600.00</u>	
Total revenues	<u>35,780.00</u>	<u>15,980.00</u>	\$ -0-	\$ -0-	<u>15,980.00</u>	<u>19,800.00</u>	\$ -0-
Expenditures:							
Administrative salaries (matching)	6,000.00					6,000.00	
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	
Non-academic salaries	1,000.00	870.00			870.00		(130.00)
Non-academic salaries (matching)	2,500.00					2,500.00	
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	
Travel and meeting	500.00	27.90	377.44		405.34		(94.66)
Travel and meeting (matching)	200.00					200.00	
Capital outlay	1,000.00						(1,000.00)
Capital outlay (matching)	2,500.00					2,500.00	
Other	280.00		229.21		229.21		(50.79)
Other (matching)	2,600.00					2,600.00	
Refund to Illinois Community College Board				1,327.03	1,327.03		1,327.03
Total expenditures	<u>35,780.00</u>	<u>5,981.87</u>	<u>8,671.10</u>	<u>1,327.03</u>	<u>15,980.00</u>	<u>19,800.00</u>	<u>-0-</u>
Excess of revenues over expenditures	\$ -0-	\$ 9,998.13	\$ (8,671.10)	\$ (1,327.03)	\$ -0-	\$ -0-	\$ -0-

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB PUBLIC SERVICE GRANT 1975-1976
 STATEMENT OF REVENUES AND EXPENDITURES
 For the year ended June 30, 1977

	Total Project Budget	Actual Received or Spent in 75-76 Year	Actual Received or Spent in 76-77 Year	Matching Total for Both Years	Over (Under) Total Project Budget
Revenues:					
ICCB Public Service Grant	\$ 5,350.00	\$5,350.00			
Local college funds (matching)	8,150.00			\$8,150.00	
Other sources (matching)	<u>1,600.00</u>			<u>1,600.00</u>	
Total revenues	<u>15,100.00</u>	<u>5,350.00</u>	\$ -0-	<u>9,750.00</u>	\$ -0-
Expenditures:					
Administrative salaries (matching)	3,800.00			3,800.00	
Academic salaries	3,050.00	3,162.40	450.00		562.40
Academic salaries (matching)	2,350.00			2,350.00	
Non-academic salaries	1,600.00			1,600.00	
General supplies	1,800.00	826.75	353.00		(620.25)
General supplies (matching)	400.00			400.00	
Travel and meeting	500.00	98.43			(401.57)
Other			150.00		150.00
Other (matching)	<u>1,600.00</u>			<u>1,600.00</u>	
Total expenditures	<u>15,100.00</u>	<u>4,087.58</u>	<u>953.00</u>	<u>9,750.00</u>	<u>(309.42)</u>
Excess of revenues over expenditures	\$ -0-	<u>\$1,262.42</u>	<u>\$(953.00)</u>	<u>\$ -0-</u>	<u>\$(309.42)</u>

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 19, 1977

MEMORANDUM

TO: SVC Board of Trustees

FROM: Dr. George E. Cole G.E.C.
President

RE: AGENDA ITEM #E-1 - ENERGY REPORT FROM DOWN PERIOD

Attached is the summary of the gas and electric bills for Sauk Valley College for that period of time involving the down period and a comparable period of time the previous year.

The report demonstrates that the college has accomplished significant savings in both actual dollars expended and also in terms of amounts of gas and electricity used.

Dean Edison's report demonstrates that conservation measures at the school have reduced kilowatt hour usage on a monthly basis.

The difference between the amount expended in July and August of 1977 and the amount expended in July and August of 1976 is \$6,071.86.

GEC/bg
Enc.

8-1

SUMMARY OF ELECTRIC & GAS BILLS FOR PERIODS INDICATED

Gas Bill from 6-25-76 to 8-3-76	\$8,323.07
Gas Bill from 8-3-76 to 8-25-76	4,052.78
Electric Bill from 6-25-76 to 7-27-76	9,578.78
Electric Bill from 7-27-76 to 8-25-76	<u>8,314.08</u>
TOTAL	\$30,268.71

Gas Bill from 6-24-77 to 7-25-77	\$7,684.86
Gas Bill from 7-25-77 to 8-25-77	2,925.34
Electric Bill from 6-28-77 to 7-28-77	7,784.32
Electric Bill from 7-28-77 to 8-26-77	<u>5,702.33</u>
TOTAL	\$24,096.85

	<u>1976</u>	<u>1977</u>	<u>DIFFERENCE</u>
Kilowatt Hours	611,805	407,243	204,562
Therms	88,071	58,938	29,133

\$30,268.71 (1976)

\$24,096.85 (1977)

6,071.86 (Difference)

bg
10-19-77

DATE 10-5-77

MEMORANDUM

President Cole

Robert Edison

RE: ENERGY REPORT FOR SUMMER MONTHS
OF JULY AND AUGUST

The following information is from the electric and gas bills for the periods indicated, which are basically represented to be the months of July and August of 1976 and 1977 respectively:

Gas bill from 6-25-76
to 8-3-76 computed as follows:

Purchased Gas Adj.

59,848.9 therms @ \$22.60/100 \$1,352.58
59,848.9 therms @ 11.4¢ avg. 6,807.29
State Tax 163.20

TOTAL \$8,323.07

Gas bill from 8-3-76 to
8-25-76 computed as follows:

Purchased Gas Adj.

28,221.6 therms @ \$25.40/1000 \$ 716.83
28,221.6 therms @ 11.5¢ avg. 3,256.48
State Tax 79.47

TOTAL \$4,052.78

Electric bill from 6-25-76
to 7-27-76 computed as follows:

Purchased Fuel Adj.

336,060 kwh @ \$6.89/1000 \$2,315.45
336,060 kwh @ 1.3¢ avg. 4,367.59
Demand 925.4 kw 2,613.22
Rental 94.70
State Tax 187.82

TOTAL \$9,578.78

Gas bill from 6-24-77
to 7-25-77 computed as follows:

Purchased Gas Adj.

43,117.8 therms @ \$16.30/1000 \$ 702.82
43,117.8 therms @ 15.8¢ avg. 6,831.36
State Tax 150.68

TOTAL \$7,684.86

Gas bill from 7-25-77 to
8-25-77 computed as follows:

Purchased Gas Adj.

15,820.2 therms @ \$16.80/100 \$ 265.78
15,820.2 therms @ 16.5¢ avg. 2,602.20
State Tax 57.36

TOTAL \$2,925.34

Electric bill from 6-28-77
to 7-28-77 computed as follows:

Purchased Fuel Adj.

251,840 kwh @ \$6.91/1000 \$1,740.21
251,840 kwh @ 1.35¢ avg. 3,407.48
Demand 863.2 kw 2,389.30
Rental 94.70
State Tax 152.63

TOTAL \$7,784.32

TO: President Cole
FROM: Robert Edison
10-5-77
Page #2

Electric bill from 7-27-76
to 8-25-76 computed as follows:

<u>Purchased Fuel Adj.</u>	
274,820 kwh @ \$6.53/1000	\$1,794.57
274,820 kwh @ 1.3¢ avg.	3,469.45
Demand	2,792.34
Rental	94.70
State Tax	163.02
TOTAL	<u>\$8,314.08</u>

Electric bill from 7-28-77
to 8-26-77 computed as follows:

<u>Purchased Fuel Adj.</u>	
154,540 kwh @ \$7.11/1000	\$1,098.78
154,540 kwh @ 1.5¢ avg.	2,298.26
Demand	2,098.78
Rental	94.70
State Tax	111.81
TOTAL	<u>\$5,702.33</u>

The kilowatt hours and the terms are indicated for the two months under discussion. The readings for the prior months also indicate that we have successfully reduced the kilowatt hours through the air handling units with this information being as follows:

	<u>1976</u>	<u>1977</u>	<u>Difference in kwh 1977 re: 1976</u>
January	349,500	331,960	17,540
February	406,160	381,280	24,880
March	357,680	304,380	53,300
April	306,880	269,740	37,140
May	303,620	293,160	10,460
June	271,680	259,280	12,400

RE:fsb

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 19, 1977

MEMORANDUM

TO: SVC Board of Trustees

FROM: *GEC* George E. Cole
President

RE: AGENDA ITEM #E-2 - EQUIPMENT POLICY

In the interest of providing background information, I have extracted the budgeted figures from the 1970-71 fiscal year through the 1977-78 fiscal year. As you can see, the amount of money budgeted for equipment expenditures has fluctuated from a low of \$20,300 in the 1972-73 year to a high of \$82,682 in the 1975-76 year.

This is by no means a complete report. An accurate report should be an analysis of the amount actually expended along with a differentiation made between equipment which has been purchased in conjunction with the initiation of a new program as opposed to equipment which has been purchased to replace items which have outlived their useful life.

Such a report is being prepared and hopefully will be available for our discussions on Monday evening. It is my intention to prepare a three-year equipment purchase plan. In this plan, items of equipment to be purchased in conjunction with new programs would be specifically identified and items which are planned for replacement of worn-out pieces of equipment would also be identified.

The preparation of such a plan requires a detailed analysis by each of the Deans in their respective areas as well as some projections from the Business Office about equipment which is utilized in the building and business services areas. In all probability, the preparation of such a plan will probably not be completed until early in the 1978 year at which time we will also be coming to grips with the projected budget for the 1978-79 fiscal year.

GEC/bg
Enc.

BACKGROUND INFORMATION REGARDING HISTORY
OF EQUIPMENT PURCHASES AT SAUK VALLEY COLLEGE

<u>YEAR</u>	<u>EDUCATIONAL FUND</u>	<u>BUILDING FUND</u>	<u>TOTAL</u>
1970-71	\$65,000	\$15,000	\$80,000
1971-72	\$17,000	\$12,000	\$29,000
1972-73	\$11,900	\$ 8,400	\$20,300
1973-74	\$13,000	\$ 8,400	\$21,400
1974-75	\$31,300	\$ 8,400	\$39,700
1975-76	\$74,282	\$ 8,400	\$82,682
1976-77	\$70,876	\$10,000	\$80,876
1977-78	\$23,691	\$10,000	\$33,691

bg
10-19-77

SAUK VALLEY COLLEGE

RECEIVED OCT 24 1977

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 20, 1977

MEMORANDUM

TO: President Cole

FROM: Robert Edison



8-2

Re: Your Memo, October 19, 1977

I am enclosing herewith the operating equipment budget and purchases for Sauk Valley College from 1966 through the current year.

In addition I have broken down the expenditures by departments for the fiscal years 1970-71 through 1976-77. Prior to the 1970-71 fiscal year we did not break down equipment purchases by departments on either our monthly or year-end statement.

RE:fsb

Encls.

OPERATING EQUIPMENT PURCHASES

	<u>Educational Fund</u>		<u>Building Fund</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
1965-66	\$19,625	\$ 867.01	--	--
1966-67	--	5,301.10	111,428	3,156.84
1967-68	31,000	30,731.28	90,450	13,867.64
1968-69	137,800	38,789.50	25,000	3,104.74
1969-70	25,000	7,398.60	20,000	(642.77)
1970-71	25,000	15,925.15	15,000	3,141.20
1971-72	17,000	16,849.05	12,000	11,986.82
1972-73	11,900	11,078.97	8,400	8,077.60
1973-74	13,600	14,149.52	8,400	8,547.65
1974-75	31,300	57,038.73	8,400	7,802.70
1975-76	74,780	78,541.48	8,400	8,301.68
1976-77	71,126	93,185.06	10,000	7,438.81
1977-78	23,691		10,000	

1970-71 Equipment

Business Div.	206.90
Humanities	82.40
Indus. Ed.	1,095.00
Agriculture	56.13
Math-Science	1,515.35
Phys. Ed.	180.00
Learning Resources	3,557.90
Student Services	1,112.58
Data Processing	512.00
Instr. Admin.	3,405.49
President	3,075.00
Mailroom	92.75
Workroom	725.40
	<hr/>
	15,616.90

Plus Replaced
Equipment:

Library	158.25
Agriculture	150.00
	<hr/>
	<u>15,925.15</u>

1971-72 Equipment

Business Div.	870.00
Indus. Ed.	1,205.00
Social Science	510.00
Humanities	339.30
Music	1,421.48
Math-Science	5,969.55
Registrar	530.00
Library	2,293.75
Student Services	814.00
Business Ofc.	2,385.97
Community Relations	<u>510.00</u>
	<u><u>16,849.05</u></u>

1972-73 Equipment

Indus. Ed.	175.00
Humanities	3,113.72
Music	198.15
Health	1,209.00
Workroom	795.00
Library	425.76
Registrar	1,302.64
Business Ofc.	<u>3,859.70</u>
	<u>11,078.97</u>

1973-74 Equipment

Business Division	4,200.00
Law Enf.	312.00
Math-Science	1,072.63
Health	475.00
Delv. Program	975.00
Library A/V	403.12
Registrar	2,173.18
Student Services & Adm.	808.79
Data Processing	312.30
President	1,770.00
Business Ofc.	992.00
	<hr/>
	13,494.02
Plus Vets. Equip.	<hr/>
	655.50
	<hr/>
	14,149.52
	<hr/>

1974-75 Equipment

Business Division	8,934.21
Indus. Ed.	1,185.48
Law Enf.	8,127.22
Humanities	631.73
Art	1,038.00
Music	368.66
Math Science	1,658.77
Health	625.43
Phys. Ed.	688.00
Community Srv.	1,681.40
Instruc. Admin.	14,082.04
Bunch	527.73
Williams	527.73
Library A/V	4,786.19
Registrar	2,992.67
Student Services	2,786.65
President	933.63
Bus. Ofc.	4,935.58
Data Process.	527.61
	<hr/>
	57,038.73
	<hr/>

1975-76 Equipment

Food Services	211.46
Agriculture	118.42
Indus. Ed.	1,689.42
Human Services	100.30
Law Enf.	272.00
Art.	5,124.97
Music	1,026.95
Math-Science	1,759.96
Health	1,130.02
General Admin.	9,507.25
Workroom	831.50
Community Serv.	869.47
Dev. (Academic Skills)	1,774.40
Library	10,387.26
Registrar	3,584.95
Student Services	2,336.27
President	306.85
Business Ofc.	2,719.35
Community Relations	200.59
Research	266.11
Data Processing	<u>24,329.75</u>
	68,547.25
Plus State Equip.	9,790.05
Plus Vets. Equip.	<u>204.18</u>
	<u><u>78,541.48</u></u>

1976-77 Equipment

Voc. Ed.	653.30	
Human Services	141.00	
Law Enf.	655.00	
Art	490.00	
Music	355.87	
Math-Science	5,864.40	
Phys. Ed.	6,010.00	
Workroom	1,384.00	
Faculty Ofc.	749.96	
Bunch	27.00	
Bronsard	655.00	
Strickland	918.36	
Barber	818.15	
Academic Skills	687.93	
Library A/V	14,241.53	
Sagmoe	655.00	
Opr. of Plant	107.52	
Business Ofc.	2,974.92	
Institutional	1,418.00	also charged to Bus. Ofc.
Data Process.	<u>38,632.48</u>	
	77,439.42	
Plus State Equip.	<u>15,745.64</u>	
	<u><u>93,185.06</u></u>	

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 19, 1977

MEMORANDUM

SVC Board of Trustees

J-1

TO: Dr. George E. Cole G.E.C.
President

RE: AGENDA ITEM #F-1 - REPORT ON BUILDING REPAIRS

At our last meeting, Chairman Coplan suggested that Board Members arrive one hour early on Monday, October 24, to hash-out the proposed changes in equipment purchasing procedures. Later in the meeting it became apparent that there were also some questions concerning the completion of needed building repairs.

I would suggest that we spend some time before the regular meeting discussing these needed building repairs and the procedures to be followed before such repairs can be initiated. Action on the problem can be taken in the regular meeting if the Board is so inclined.

The attached report from Dean Edison is provided as a progress report in partial response to Ron Coplan's request at our last meeting. Although Dean Edison's report spells-out in great detail events that have transpired since the resolution of litigation, there are several points which should be resolved.

- A) Do we proceed with the repairs on our own recognizing the fact that we will probably have little success in acquiring the \$100,000 mentioned in the settlement?
- B) How do we use the two previous reports which were completed by different consultants specifically advising us on the needed repairs (Rath, Rath & Johnson Report & Elstner Report)? I would assume that there are some new Board Members who have not read these reports and might want to review them before the Board makes a decision.
- C) There is some uncertainty about how much autonomy the Board would have in making the needed repairs if the amount to be expended exceeds \$100,000. I am not sure that we could proceed unilaterally without involvement of the Capital Development Board and that they might want to require us to have an approved architect and to follow the other procedures normally required of community colleges involved in building projects. They might make an exception for us because this involves repairs rather than new construction. I feel, however, that this should be checked out very carefully before a decision is made.

Memo to: SVC Board of Trustees
October 19, 1977
Page #2

It may very well be that it would be in the best interest of the college to accomplish the repairs over a period of time with expenditures which involve less than \$100,000 at a time. The reason I suggest this is that colleges working with the Capital Development Board find the procedure time-consuming and also expensive.

- D) It is very possible that the needed building repairs exceed the total amount of money available in the Site and Construction Fund. If that is indeed the case, the Board will have to set priorities. They will also have to decide whether it would be wise to spend all the money in that fund.

GEC/bg
Enc.

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-12-77

MEMORANDUM

President Cole

page #1

DM:

Robert Edison



Pursuant to our discussion relative to building repairs and based upon the explanation I gave to you last Tuesday, I would like to submit herewith the only significant conversation, or "happening," which has taken place relative to the Sauk Valley College building. Based upon what has happened I am submitting herewith the following:

- 1) July 2, 1977. Report from William Lytle based upon my having requested him to review the Rath's report preliminary to a possible meeting between representatives from Sauk, IBA and the Capital Development Board.
- 2) August 16, 1977. Letter from me to William Lytle, responding to his letter and requesting that he coordinate a possible meeting with Mr. O'Brien, who is the IBA attorney, the Capital Development Board, and any others necessary to such a meeting.
- 3) September 19, 1977. Concrete Construction Magazine article relative to coating for concrete.
- 4) September 5, 1977. Letter from William Lytle to Jim Gallagher of the IBA which was based upon a visit to the college by Mr. Lytle and Mr. Gallagher on August 31, 1977.
- 5) September 7, 1977. Letter from Jim Gallagher of the IBA to Mr. Gilbert of the Capital Development Board.
- 6) September 13, 1977. Acknowledgment letter from Ralph Miller to myself.

In addition to the attached there has been some correspondence between myself, Jim Gallagher, Joe Durrant, and Jim Hughes, relative to the subject matter of plans for this facility. None of this, however, relates to building repairs so I am omitting same from this letter.

In reference to the attached, referred to above, I would also like to report as follows:

- 1) All of the items listed by myself and/or Mr. Lytle have been repaired with the exception of a leak in the kitchen and the restoration of a concrete plug. The kitchen will be repaired as suggested shortly, and the concrete plug is being left open at this time for further observation in reference to water. I feel that Mr. Lytle and Mr.

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-12-77

MORANDUM

President Cole

Page #2

DM: Robert Edison

Gallagher were very pleased with the repairs which have been successfully undertaken to date.

- 2) I also called Jim Gallagher of the IBA on October 11, 1977 in reference to his letter to the Capital Development Board. As a matter of fact he has received no response at this date and he quite frankly, from past experience, seriously questions that we will receive any assistance from the Capital Development Board in reference to our building repairs. Mr. Gallagher is willing to help and offers his assistance in any possible request but he quite frankly does not have any specific suggestions at this time.
- 3) I also called Jim Howard at the Community College Board office in reference to the legalities of participation in our project by the Capital Development Board, as well as procedures required should the college proceed on its own initiative. Jim is sending me the regulations governing this process but during the interim he indicated that he thought the rules to be as follows:
 - (A) Doubtful of participation by the CDB without their financial participation in the project. He indicated that participation would be very unlikely if only repairs are involved and no educational programs are related to the cost factors.
 - (B) Should repairs exceed \$100,000 and the CBD does not participate the college could proceed by informing the ICCB and probably receiving their blessings, which would be automatic if only our funds are involved.
 - (C) Should the cost be less than \$100,000 we could proceed without their knowledge and blessings so long as only the college funds pay the costs.

I have also reviewed the report from Raths which represented a take-off from the deficiencies initially indicated by Mr. Elstner and it would appear to be at this time that the major problems which are far beyond the scope of my staff, are basically involved with water, with it being a serious question as to what is permitting the water within the interior of the building. Various people have offered various possibilities and it would seem that those possibilities revolve around the roof, the windows and their mullions, and the concrete exterior of the building proper. I

SAUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-12-77

MEMORANDUM

TO: President Cole

Page #3

FROM: Robert Edison

think it is also possible that the problem involves any combination of the foregoing. The other major problem with which we are left involves the exterior concrete spandrel beams, the exterior concrete sunshade beams, the exterior concrete walls, the exterior concrete columns, the expansion and contraction joints, and the sealant around the glass curtain walls.

I am submitting this report with the indication that "older" Board members have seen or had explained to them, the Rath's report, together with all pictures submitted, with their technical studies also having been made available.

I would most certainly welcome any arrangements which are desired in reference to any Board member reviewing this file at any time convenient to them.

RE:fsb

Encls.

cc: Ronald Coplan
Robert Castendyck

LAW OFFICES
FRANKE AND MILLER
A PROFESSIONAL CORPORATION

2211 CONNECTICUT MUTUAL BUILDING • 33 NORTH DEARBORN STREET • CHICAGO, ILLINOIS 60602

ALLYN J. FRANKE
RALPH MILLER
JOHN H. HAGER
LEO J. ATHAS
RICHARD H. WATSON

TELEPHONE
(312) 782-5042

Sept. 13, 1977

Mr. Robert Edison
Dean of Business Services
Sauk Valley College Dist. 506
R. R. 1
Dixon, Illinois 61021

Re: Our File No. 3793

Dear Mr. Edison:

It was necessary for me to spend some considerable time retrieving the file from our warehouse and going through it to obtain copies of the various acquittance papers you requested. I regret the necessity for the additional billing, but I believe we have now seen an end of this lawsuit.

Incidentally, I saw Bill Lytle last evening, and he told me that you had been supervising some magnificent repairs.

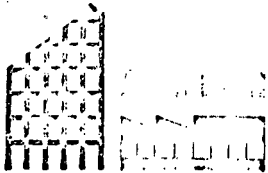
Yours very truly,

FRANKE AND MILLER

By



RM:hh
Enc.



ILLINOIS BUILDING AUTHORITY • 135 S. LA SALLE ST., CHICAGO, ILL. 60603 • PHONE 346-1767

September 7, 1977

Mr. Arthur N. Gilbert
Senior Project Manager
Capital Development Board
3rd Floor, State Office Building
Springfield, Illinois 62706

RE: IBA Project No. 74-097
Sauk Valley College, Dixon

Dear Mr. Gilbert:

A number of problems relating to design and construction of subject project were counts in recent litigation which included contractor claims against the Owner/User and Architect. Negotiations resulted in a settlement which in part involved the Owner/User being responsible for implementing some of the corrective measures.

As you will note by the attached copies of correspondence from the College (August 16) and the Construction Consultant (July 2 and September 5), engaged during the litigation proceedings, the major problem involving concrete cracks, spalling, etc. and the use of a specific sealant is yet to be determined. It is requested that the CDB technical services division be assigned to inspect, report and recommend corrective measures (including cost estimates). Further, State funding participation is a matter for discussion.

Very truly yours,

James J. Gallagher
Deputy Executive Director

JJG:jj

cc: Mr. Robert Edison
Mr. Dennis O'Brien

WILLIAM J. LYTLE
1701 NORTH 77TH COURT
ELMWOOD PARK, ILL. 60635

September 5, 1977

Illinois Building Authority
135 So. LaSalle St.
Chicago, Ill. 60603

Att: James Gallagher

Dear Sir:

Referring to Mr. Edison's letter of August 16, 1977 and confirming our visit and inspection of the above site on Wednesday, August 31st, the following comments are offered:

- (1) The three Concrete Columns on the Roof, south end of Gym, are to be resealed and observed at regular intervals for further movement.
- (2) Inspect at regular intervals any Concrete corners on Concrete spandrels and girders that appears to be spalling - break loose and patch.
- (3) The South East Ratio has been removed and replaced successfully in a first class manner.
- (4) The leak at the ceiling of the Kitchen has apparently been sealed successfully by repairs made on the slab above same and withstood the heavy rain of Sunday, August 28th. The one weak point observed above the ceiling at the junction of a Column and slab should be cut and cleaned out and patched with Ironite or Water Plug as a precaution. The rusted Acoustical pans should now be replaced with new tile.
- (5) The Concrete plug opening at the South end of the post-tensioned girder can be left open to observe if dampness is eliminated by caulking above and below the window frame at the mullion directly above same. When patched the protruding rusted rods should be cleaned - anchors should be drilled or shot into concrete - some small mesh or chicken wire should be fastened to above and then patched with concrete.
- (6) The Brickwork at the retaining walls and other locations has been repaired in a first class manner and should last for some time.
- (7) As suggested the Architect should again be requested to furnish the Owner with a recommendation for a Sealant for the exterior concrete work, together with a full set of Drwgs., or Sepias for Bldg. Maintenance.

WILLIAM J. LYTLE
1701 NORTH 77TH COURT
ELMWOOD PARK, ILL. 60635

Page #2

Illinois Building Authority

Att: James Gallagher

Trusting the above will cover any of
the items in question.

If I can be of any further service to
you, please do not hesitate to call me.

Yours very truly,

William J. Lytle
WILLIAM J. LYTLE

CC: D'OB.

A first approach to choosing a coating for concrete

How to make a
preliminary sorting
of the numerous
paints and
coatings
available



The decision to paint is frequently made for beautification and/or protection. Here a high-build epoxy-based material is applied by roller.

One of the great advantages of concrete is that it can be coated to provide its own finished surface without further treatment or effort. The construction industry takes advantage of this virtue to such an extent that only a small percentage of all concrete is ever painted or, worse, coated. Nevertheless, there are times when concrete does

require a coating or when the owner may want a coating even though it is not strictly needed for protection.

Some reasons for coating concrete are:

- decoration, when it's desired to provide some combination of color and texture to concrete already constructed or when it's thought that a coating would produce a

more suitable color and texture than can be obtained in the concrete itself.

- dampproofing or waterproofing, particularly when the concrete construction is too porous, contains cracks or was constructed with poor design details
- protection of concrete against chemical attack
- protection of concrete against freezing and thawing, in cases when the concrete was not designed, constructed and cured properly to produce a material with adequate strength and air content
- elimination of dusting of concrete that was improperly constructed or cured

Finding the right class

No paint will serve any and all purposes, and there are no final rules by which the best choice of paint can be prescribed. What can be done, however, is to provide a list of the kinds of paint that are currently being used most successfully in a variety of applications. For example, when floors require coatings it is usually best to apply an epoxy or a polyurethane coating because each has excellent resistance to wear. Another class of paint that in recent years has come into use for floors is the acrylic. Acrylics give good service, though are not so wear-resistant as epoxies and polyurethanes. So, if the question is, "Which of these three sorts of coatings should be used for this floor?" it's time to seek the advice of a trusted supplier. The number of choices within any class is large, and it's likely that some of the choices would be unsuitable for use on floors. The purpose of this article, therefore, is to give general guidelines—to point the paint buyer in the right direction but leave the final selection up to him, his advisers and suppliers. The appended listing is offered to serve as orientation.

It is possible, in the rapidly changing field of paint technology, that some coating not even listed would be right for a particular application. It might be a coating of such unusual quality within its own class that it's a good choice even though few if any other coatings within this class are suitable at all. Or it may be one of some new class of coatings currently reaching the market for the first time and making a place for itself though not yet widely known.

All this explanation is given to emphasize that the listing published here is only a *first approach* to the choice of a coating. It is presented to give the reader a general idea of the kind of coatings to consider and to some extent the kinds of coatings to drop from consideration.

At the time the buyer or specifier is narrowing down his final choice there are some general considerations he'll want to keep in mind. They have to do with properties of concrete and location of concrete in the structure.

Concrete properties

The porosity of the concrete will have some effect on its acceptance of paint. A porous surface will absorb great quantities of paint in comparison with a surface that is dense and of low absorptivity. Paints of high viscosity may be absorbed to a smaller extent than those of low viscosity. Also, it may be desirable to use a slightly different formulation for the first coat.

On the other hand, a concrete surface that contains residual form release agent, curing agent or a contaminant may not accept paint or not accept it uniformly. The condition of the surface is of primary importance.

In general the concrete should have a low moisture content and be surface dry when the paint is applied so that the coating will bond properly. It is possible, however, to apply latex paints to slightly damp surfaces because latex paints contain water. A reason for not applying a coating to concrete that contains a lot of water is that the water may subsequently move to the surface and blister or disrupt the paint film. Another is that, to the extent that the paint helps ro-

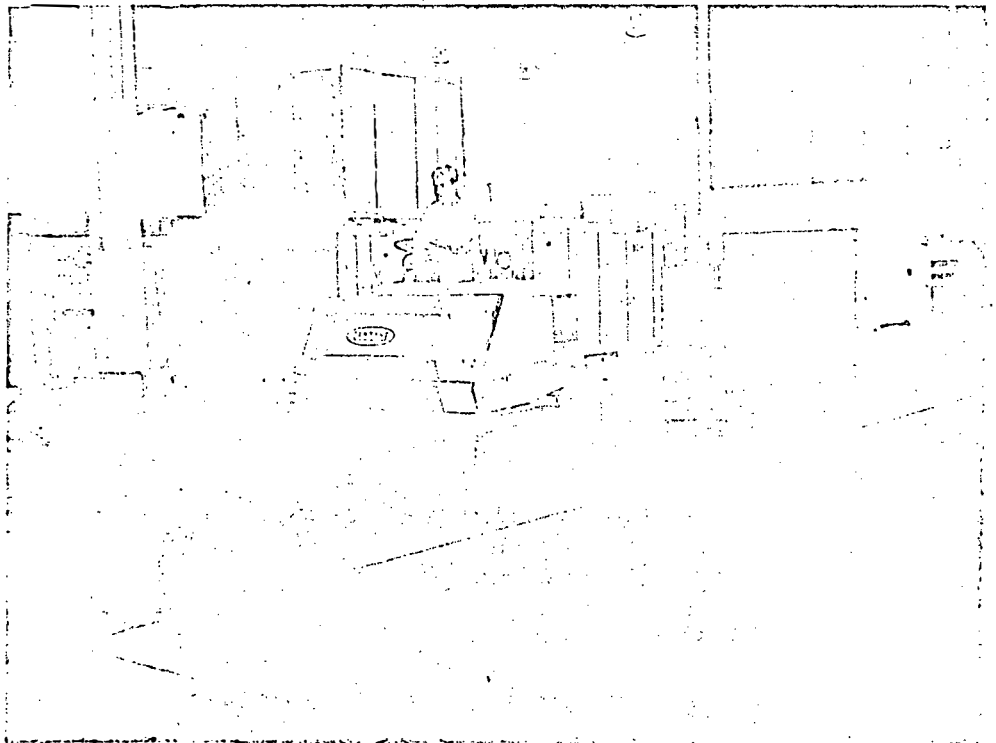
tain water within the wall, it increases the rate of heat gain or loss through the concrete.

The choice of a coating for any particular application may depend to some extent on whether it must permit the slow release of water from within the concrete. It is desirable that water not be trapped in a quantity approaching saturation of the concrete near any surface that will be subject to freezing and thawing.

and many other locations.

Sometimes concrete contains water-soluble compounds carried into the wall by water from the outside or that were somehow present in the wall originally. They may migrate to the concrete surface and be deposited there as efflorescence. The crystal pressures of such salts deposited just below a painted surface can disrupt the paint film and cause it to be forced off the wall. If ef-

Photo courtesy of Tennant Company



This warehouse floor was coated with polyurethane to provide a smooth, impervious, wear-resistant finish easily cleaned with vacuumized power equipment.

Some coatings are sufficiently permeable to water vapor to allow water to evaporate slowly through the paint film so that the concrete slowly dries.

Effects of location

Some concrete is inevitably subject to continual ingress of water from an exterior source. This occurs in tanks, tunnels, flatwork on grade, laundry rooms, improperly constructed parapet or basement walls

and efflorescence is anticipated it is unlikely that it can be prevented by the application of paint to the surface on which the efflorescence might appear. Some other corrective measure likely is needed.

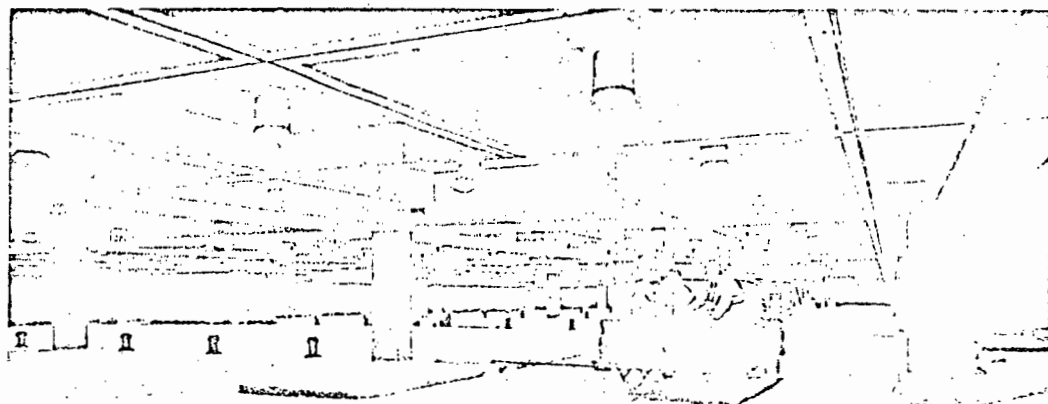
Floors and other flatwork are subject to various degrees of wear, and the kind of traffic anticipated will have much to do with the choice of a coating. A paint for a factory floor must be far more wear-resistant than that for

of a residence.
 ne fluctuations in tempera-
 y have some effect on the
 ance of a coating. A brittle
 is less likely to accommo-
 vements in concrete—move-
 caused by extreme changes in
 ture—than a more flexible

lection

of the foregoing considera-
 y influence the final selection
 ating. To all of them must be
 rice, ease of application and
 ectancy. The list, however, is
 tive way to start the selection

66



*Applying linseed oil emulsion to
 a newly completed parking
 garage floor*

ARY SORTING COATINGS

WALLS

Exterior

Acrylic latex
 Polyurethane
 Portland cement-based
 paints
 Acrylic lacquers for ex-
 posed aggregate concrete

Interior

Styrene-butadiene latex
 Alkyd

Tile-like finishes, interior

Epoxy-polyamide
 Epoxy-polyester
 Polyurethane

FLATWORK

Floors

Epoxy
 Polyurethane
 Acrylic

Pavements

Linseed oil
 Modified alkyd for traffic
 striping

THIN-SHELL ROOFS

Hypalon over neoprene
 base
 Vinyl solvent systems

WATERPROOFING AND DAMP- PROOFING

Waterproofing

Bituminous
 Vinyl solvent systems

Dampproofing

Polyvinyl acetate latex
 Silicone water repellents

Swimming pools

Vinyl solvent systems
 Epoxy
 Portland cement plasters
 Chlorinated rubber

HEAT RESISTANCE IN CHIM- NEYS, FURNACES

Silicone enamels

PROTECTION AGAINST CHEMI- CAL ATTACK*

Mineral acids

Bituminous
 Vinyl solvent systems
 Epoxy

Organic acids

Bituminous
 Epoxy

Alkalis

Epoxy
 Neoprene
 Vinyl solvent systems

Salts

Bituminous
 Vinyl solvent systems
 Neoprene

Fats, oils, solvents, alcohols

Polyester

* This is a complicated subject. The reader will perhaps want to refer to "Guide for the Protection of Concrete Against Chemical Attack by Means of Coatings and Other Corrosion-Resistant Materials," ACI Committee 515, Title 63-59, American Concrete Institute, Detroit, Michigan 48210.

August 16, 1977

Mr. William J. Lytle
1701 North 77th Court
Elmwood Park, IL 60635

Dear Bill:

This is to acknowledge your letter of July 2, 1977 and to use this opportunity to again review questions which have been raised in the past. I assume that in making this initial list that you did have access to both Mr. Elstner's reports in reference to needed building repairs and to the October 24, 1975 report by Raths, Raths and Johnson, Inc.

In reviewing your letter I would like to indicate that we have locally performed, or have on work order to be performed in the very near future, items #1, #3, #4, #5, and #6. The work appears quite adequate and quite successful with the exception of item #4 which has been checked for volume but is by no means perfect.

Item #2 is beyond our capability and neither do I have any recommendations from DDDKG in reference to any sealants to be used and in this respect I again would appreciate some understanding as to procedures recommended for correction, as well as some of the other recommendations in Raths' report as needing consideration.

I am not certain as to the possibility of obtaining funds from the Capital Development Board, nor of the possible commitment involved, nor the willingness of our own Board towards committing funds at this time.

Could you, and would you, please discuss with Mr. O'Brien, the possibility of funds from the Capital Development Board and/or how we should proceed in reference to meetings, architects, and/or work which could be performed from their funds?

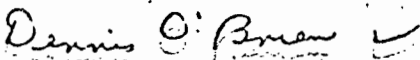
Very truly yours,



Robert Edison
Dean of Business Services

RE:fsb

cc: Robert Castendyck
Dr. Cole
Ronald Coplan



WILLIAM J. LYTLE
1701 NORTH 77TH COURT
ELMWOOD PARK, ILL. 60635

July 2, 1977

Mr. Robert Edison
Dean of Business Services
Sauk Valley College
Mixon, Ill. 61021

Re: Priority on Repairs

Dear Mr. Edison:

After reviewing the Rath & Rath Report,
I would suggest the following priorities for repairs:

- W. J. Lytle*
- (1) Seal Concrete Columns on roof south end of Gymn.
 - (2) Break loose any Concrete that is spalling on spandrels or girders.
 - dr* (3) Mudjack or even remove and replace a portion of S.E. ratio.
 - dr* (4) Recheck leak in ceiling of kitchen - try Caulking outside like the pump house area.
 - W. J. Lytle* (5) Replace plug at Concrete beam - 3rd fl - south end of Gym.
 - (6) Assume that brickwork at the retaining wall has been reinstalled.

Anyone in your Maintenance Crew that has a cement finisher background could take care of items 1 - 3 - 4 - 5.

My recommendation in the settlement of the Case was that DDD would come up with a sealant to be used on exterior concrete spandrels. This I believe would require a subcontractor and not your own forces. This should be completed before Oct. 1st.

If I can be of further assistance, please don't hesitate to call me.

Yours very truly,

W. J. Lytle
WILLIAM J. LYTLE

WJL:ml

TREASURER'S REPORT

September 30, 1977

EDUCATIONAL FUND

Balance on Hand August 31, 1977 \$ 167,649.14

Receipts:

Taxes	57,054.17
Charge-Back Revenue	2,180.69
State Apportionment-	
Spring	4,972.78
Other Illinois Rev.	10,437.00
Federal Work Study	9,166.63
Transcript Fees	139.00
Other Revenue	13.05
Exp. Credits	1,667.53
Loan from Working Cash	<u>90,000.00</u>

175,630.85

Total Available \$ 343,279.99

Disbursements:

Expenses for September

205,853.07

Balance on Hand September 30, 1977 \$ 137,426.92

BUILDING FUND

Balance on Hand August 31, 1977 \$ 97,091.89

Receipts:

Investments	14,268.79
Misc. Revenue	62.00
Exp. Credits	<u>4.00</u>

14,334.79

Total Available \$ 111,426.68

Disbursements:

Expenses for September

20,768.27

Balance on hand September 30, 1977 \$ 90,658.41

ITE AND CONSTRUCTION FUND - Dixon National Bank

Balance on Hand August 31, 1977 \$ 74,646.45

Receipts:

Facilities Revenue

7,555.50

Total Available \$ 82,201.95

Disbursements:

Expenses for September

28.04

Balance on Hand September 30, 1977 \$ 82,173.91

ND AND INTEREST FUND #1

Balance on Hand August 31, 1977 \$ 32,135.04

Receipts:

Taxes	24,124.56	
Interest on Invest.	<u>2,479.09</u>	

26,603.65

Total Available \$ 58,738.69

Disbursements:

Investments-Passbook

52,250.54

Balance on Hand September 30, 1977 \$ 6,488.15

ND AND INTEREST FUND #2

Balance on Hand August 31, 1977 \$ 12,616.10

Receipts:

Taxes	9,624.61	
Interest on Invest.	<u>521.21</u>	

10,145.82

Total Available \$ 22,761.92

Disbursements:

Investments-Passbook

20,521.21

Balance on Hand September 30, 1977 \$ 2,240.71

WORKING CASH FUND

Balance on Hand August 31, 1977 \$ 36,000.54

Receipts:

Interest on Investments	4,058.86	
Sale of Bonds	<u>90,000.00</u>	

94,058.86

Total Available \$ 130,059.40

Disbursements:

Investments	4,058.86	
Loan to Educ. Fund	<u>90,000.00</u>	

94,058.86

Balance on Hand September 30, 1977 \$ 36,000.54

FUNDS INVESTED

ertificate of Deposit	B & I #2		\$ 20,521.21
me-Open Deposit	S & C	5-28-78	100,000.00
me-Open Deposit	B & I #1		235,916.88
ertificate of Deposit	S & C	2-21-78	50,000.00
me-Open Deposit	B & I #2		64,263.07
ertificate of Deposit	B & I #1	1-18-78	45,000.00
ertificate of Deposit	S & C	2-21-78	360,881.84
me-Open Deposit	S & C	11-28-77	100,000.00
ertificate of Deposit	Working Cash	11-15-77	248,765.66
ertificate of Deposit	Working Cash	9-29-77	103,726.49
ertificate of Deposit	Working Cash	10-15-77	210,800.95
ertificate of Deposit	Building	10-29-77	100,000.00
ertificate of Deposit	B & I #1		<u>52,250.54</u>
			<u>\$1,692,126.64</u>

SAUK VALLEY COLLEGE

E.O.G. WORK STUDY FUNDS

Period Ending 9/30/77

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

Cash on Hand.....	\$ 2,421.32	
Workstudy Awards Available from Fed. Gov. 1977-78.....	126,377.00	
Workstudy Awards Capital 1977-78.....		\$141,377.00
Workstudy Awards Paid 1977-78.....	21,572.25	
Basic E.O.G. Program Awards Rec. from Fed. Gov. 1977-78.	172,970.00	
Basic E.O.G. Program Awards Capital 1977-78.....		172,970.00
<hr/>		
Workstudy Awards Available from Fed. Gov. 1976-77.....	946.00	
Workstudy Awards Capital 1976-77.....		131,156.00
Workstudy Awards Paid 1976-77.....	131,156.00	
E.O.G. Funds Receivable from Fed. Gov. 1976-77.....	-0-	
Initial Year E.O.G. Awards Capital 1976-77.....		29,420.00
Initial Year E.O.G. Awards Paid 1976-77.....	29,265.72	
Renewal Year E.O.G. Awards Capital 1976-77.....		22,870.00
Renewal Year E.O.G. Awards Paid 1976-77.....	22,870.00	
Basic E.O.G. Program Awards Rec. from Fed. Gov. 1976-77.	55,606.00	
Basic E.O.G. Program Awards Capital 1976-77.....		252,906.00
Basic E.O.G. Program Awards Paid 1976-77.....	252,748.81	
Inactive Federal Grants.....		65,234.10
	<u>\$315,933.10</u>	<u>\$815,933.10</u>

SAUK VALLEY COLLEGE

STUDENT LOAN FUND

Period Ending 9/30/77

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

ASSETS:

Cash in Bank #1.....	\$ 88.14
Cash in Bank #2.....	306.63
Notes Receivable #1.....	1,639.00
Notes Receivable #2.....	2,075.00
	<u>\$ 4,108.77</u>

LIABILITIES & NET WORTH:

Fund Equity #1.....	\$1,725.64	
Net Profit #1.....	<u>1.50</u>	\$ 1,727.14
Fund Equity #2.....	\$2,314.92	
Net Profit #2.....	<u>66.71</u>	<u>2,381.63</u>
		<u>\$ 4,108.77</u>

P R O F I T A N D L O S S

INCOME:

Interest Income #1.....	\$ 1.50
Interest Income #2.....	6.71
Bad Debts Repaid #2.....	<u>60.00</u>
	66.71

EXPENSES:

NONE

Net Profit #1.....	\$ <u>1.50</u>
Net Profit #2.....	<u>66.71</u>

SAUK VALLEY COLLEGE BOOKSTORE

Period Ending 9/30/77

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

ASSETS:

Cash in Bank	\$ 29,234.85
Petty Cash	300.00
Investments	32,116.75
Inventory 6/30/77.	45,208.24
Accounts Receivable - Educational Fund	27.76
	<u>\$106,887.60</u>

LIABILITIES AND NET WORTH:

Accounts Payable - Student Activities Fund	\$ 288.00
Fund Equity	\$125,982.78
Net Loss.	-(<u>\$19,383.18</u>)
	<u>106,599.60</u>
	<u>\$106,887.60</u>

P R O F I T A N D L O S S

INCOME:

Investment Income	\$ 474.64	
Textbook Sales.	70,565.91	
Supplies Sales.	5,232.39	
Miscellaneous Sales	2,078.71	
Paperback Sales	716.93	
Used Books Sales.	3,111.97	
Sales Tax Collected	4,067.42	
Other Income.	23.05	
Over and Under.	<u>11.14</u>	\$ 86,282.16

EXPENSES:

Textbook Purchases.	\$89,015.82	
Supplies Purchases.	2,347.63	
Miscellaneous Purchases	1,979.92	
Paperback Purchases	573.36	
Used Book Purchases	2,360.02	
Sales Tax Paid.	3,139.89	
Salaries & Wages.	3,221.26	
Transportation Charges.	1,759.84	
Supplies Expense.	606.08	
Travel.	199.00	
Telephone	19.64	
Dues & Subscriptions.	10.00	
Other Expense	<u>432.88</u>	<u>\$105,665.34</u>

Net Loss on a cash basis without regard to inventory
or accounts payable. (-\$19,383.18)

RESTRICTED PURPOSES FUND

STATEMENT OF INCOME & EXPENSE

September 30, 1977

<u>ACTIVITIES</u>	<u>AMOUNT</u>
Comprehensive Fee Income	\$4,423.49
Athletic Income	
Drama Income	
Student Activity Income	870.19
Student Newspaper Income	
Film Income	85.50
Cash Over & Under	15.50
Other Income-Student Activity Fund Only	
TOTAL INCOME	\$5,394.68

	<u>BUDGET</u>	<u>EXPENSES</u>
Athletic Expense	\$18,012.00	\$ 1,781.77
Cheerleaders & Pom Pom Expense	350.00	
Speech Activities/Reader's Theatre	4,400.00	
Drama Expense	2,700.00	395.73
Music Expense	3,000.00	299.87
Student Activity Expense	16,700.00	3,594.56
Student Newspaper Expense	3,000.00	1.90
Associated Student Board	2,500.00	1.62
Women's Intercollegiate Act.	10,430.00	805.14
Intramurals-Coed	300.00	
SVC Clubs	2,200.00	95.00
Contingency Expense/Equipment	500.00	
Contingencies/Non-Budgeted	2,008.00	
	<u>\$66,100.00</u>	<u>\$ 6,975.59</u>

TOTAL EXPENSE	<u>6,975.59</u>
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Excess of Expenditures

over Revenue, as of

September 30, 1977

(\$1,580.91)

RESTRICTED PURPOSES FUND

STATEMENT OF ASSETS AND LIABILITIES

September 30, 1977

<u>ASSETS</u>		<u>REVOLVING AGENCY FUND LIABILITIES</u>	<u>AMOUNT</u>
Cash In Bank	\$243,974.06	Student Tuition	\$376,599.00
		Out-of-District Fees	501.57
Petty Cash	110.00	Due Educational Fund	1,166.16
		Due Building Fund	159.55
Accts. Rec.	181,041.38	Due Student Loan Fund	681.22
		Due Bookstore	84.83
		Tuition Refunds	<u>(12,137.60)</u>
			\$367,054.73

RESTRICTED AGENCY FUND LIABILITIES

Child Care Operations	\$ (623.98)
Parking	11,415.82
Recreation Room Fund	3,398.53
Student Locker Fund	161.70
Land Lab.	2,249.63
Community Services	9,877.62
Child Care Center	193.32
EMTA Grant	(2,526.55)
Photography Supplies	1,539.31
LPN Supplies	7,225.07
Law Enforcement Grant	3,600.00
HEW Nurses Grant	
Nursing Capitation	121.05
Audio Tutorial Materials	
1977-78 Disadvantaged Gt.	(4,933.03)
1975-76 ICCB Pub. Services	309.42
CETA Public Services	(4,524.65)
Ill. Humanities Grant	2,565.55
Miscellaneous Account	<u>284.02</u>

30,332.83

FUND EQUITY

July 1, 1977 \$29,318.79

Excess of Expenditures
over Revenue, as of
September 30, 1977

(1,580.91)

27,737.88

TOTAL ASSETS \$425,125.44

TOTAL LIABILITIES & FUND EQUITY

\$425,125.44

STUDENT ACTIVITY

Balance On Hand, August 31, 1977	\$228,098.20
September Receipts	<u>49,607.04</u>
	277,705.24
September Disbursements	<u>33,731.18</u>
Balance On Hand, September 30, 1977	<u>\$243,974.06</u>

CHECK #	NAME	AMOUNT
#2630	Barbara Pasada - #360 Misc. - Ck. for chg.	\$ 166.41
#2631	Ray Allen - #360 Misc. - Illinois Valley Radiologists scholarship	66.66
#2632	Elaine Craig - #360 Misc. - Illinois Valley Radiologists scholarship	66.67
#2633	Becky Repko - #360 Misc. - Illinois Valley Radiologists scholarship	66.67
#2634	Ron Hartje - #253 Athletics - Travel Exp. - Golf match w/ Black Hawk East and Spoon River at Kewanee	50.22
#2635	Paul Allan Hummel - #320 Tuition Refund - Dropped 1 hr. @ 100% and 2 hrs. @ 80%	41.60
#2636	Teresa Lynn Mezo - #320 Tuition Refund - Dropped 4 hrs. @ 80%	51.20
#2637	Katherine Magnuson - #320 - Tuition Refund - Dropped 2 hrs. @ 80%	25.60
#2638	Wanda McBride - #320 Tuition Refund - Dropped 3 hrs. @ 100%	48.00
#2639	Judy Randall - #320 Tuition Refund - Dropped 6 hrs. @ 100%	96.00
#2640	Cathy Turner - #320 Tuition Refund - Dropped 2 hrs. @ 100%	32.00
#2641	Raymond Vos - #320 Tuition Refund - Dropped 1 hr. @ 80%	12.80
#2642	Terri Vos - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2643	Margery J. Weaver - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2644	James Baumgart - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2645	Thomas Biller - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2646	W. Paul Commons - #320 Tuition Refund - Dropped 3 hrs. @ 100%	48.00
#2647	Vickie Cossairt - #320 Tuition Refund - Dropped 1 hr. @ 100%	16.00
#2648	Keith Hask - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2649	Michael Harden - #320 Tuition Refund - Dropped 1 hr. @ 80%	12.80
#2650	June Helm - #320 Tuition Refund - Dropped 7 hrs. @ 80%	89.60
#2651	Mario Viverelli - #320 Tuition Refund - Dropped 2 hrs. @ 80%	32.00
#2652	Carol Stauffer - #103 ISSC- Received ISSC Scholarship	112.00
#2653	I.C.C.I.A.W. - #266 Women's Inter-collegiate - Membership dues for 11/1/77 to 11/1/78	10.00
#2654	Parkland College - #253 Athletics - Entry Fee for Golf Tournament	5.00
#2655	Highland College - #253 Athletics - Entry Fee for Golf Tournament	12.50

CHECK #	NAME	AMOUNT
#2656	Ron Hartje - #253 Athletics - Green fees for Triangular Golf match with Elgin and Triton at Lost Nation	78.50
#2657	Ann Rex - #103 ISSC - Received ISSC grant	112.00
#2658	Mary Anne Marsh - #320 Tuition Refund - Dropped 19 hrs. @ 80%	243.20
#2659	Denise A. Larson - #320 Tuition Refund - Dropped 16 hrs. @ 60%	153.60
#2660	Sterling Lodge 726 Loyal Order of Moose - #103 Sr. Citizens - Hattie & Wm. Tieman should have been given the senior citizen waiver	60.00
#2661	Michael Duffy - #320 Tuition Refund - Dropped 16 hrs. @ 100%	256.00
#2662	Delores Bruns - #320 Tuition Refund - Dropped 4 hrs. @ 100%	64.00
#2663	Douglas Hull - #320 Tuition Refund - Dropped 9 hrs. @ 60%	86.40
#2664	Evelyn Lorig - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2665	Florence Miller - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2666	Michael O'Brien - #320 Tuition Refund - Dropped 3 hrs. @ 60%	28.80
#2667	Mary Liccoci - #320 Tuition Refund - Dropped 11 hrs. @ 80%	140.80
#2668	Ruth Michael - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2669	Janice Burkitt - #320 Tuition Refund - Dropped 1 hr. @ 80%	12.80
#2670	Michael Bowman - #320 Tuition Refund - Dropped 1 hr. @ 100% and 3 hrs. @ 80%	54.40
#2671	Clarence Hylton - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2672	Mary Kidder - #320 Tuition Refund - Dropped 2 hrs. @ 80%	25.60
#2673	Elda Mumford - #320 Tuition Refund - Dropped 3 hrs. @ 100%	48.00
#2674	Joseph Janssen - #320 Tuition Refund - Dropped 2 hrs. @ 80%	25.60
#2675	Jacqueline McFadden - #320 Tuition Refund - Dropped 6 hrs. @ 80%	76.80
#2676	Richard Oncken - #320 Tuition Refund - Dropped 3 hrs. @ 100%	48.00
#2677	Wayne E. Osborn - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2678	Dean Hamilton - #320 Tuition Refund - Dropped 4 hrs. @ 100%	64.00
#2679	Robert Habben - #320 Tuition Refund - Dropped 4 hrs. @ 100%	64.00
#2680	Jeff Fitts - #320 Tuition Refund - Dropped 1 hr. @ 80%	14.40
#2681	Terry Courtright - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2682	Sue Breneman - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2683	Barbara Blondin - #320 Tuition Refund - Dropped 3 hrs. @ 100%	48.00
#2684	Pauline Downs - #320 Tuition Refund - Dropped 2 hrs. @ 100%	32.00
#2685	Wesley Ortgiesen - #320 Tuition Refund - Dropped 4 hrs. @ 100%	64.00
#2686	David O'Brien - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2687	Shirley Morgan - #320 Tuition Refund - Dropped 1 hr. @ 100%	16.00
#2688	Bruce Wilson - #103 Military - Received Military grant	64.00
#2689	John Ramirez - #320 Tuition Refund - Dropped 4 hrs. @ 80%	51.20
#2690	Douglas Westra - #320 Tuition Refund - Dropped 3 hrs. @ 100%	48.00
#2691	Mary Zopf - #320 Tuition Refund - Dropped 2 hrs. @ 100%	32.00
#2692	Diane Powers - #320 Tuition Refund - Dropped 1 hr. @ 100%	16.00
#2693	Esther Willstead - #320 Tuition Refund - Dropped 2 hrs. @ 80%	25.60
#2694	Vickey Walker - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2695	Karen Tyne - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2696	Larry Thurm - #320 Tuition Refund - Dropped 4 hrs. @ 80%	51.20
#2697	Gladys Thomas - #320 Tuition Refund - Dropped 1 hr. @ 80%	12.80

CHECK #	NAME	AMOUNT
#2698	Lori Sword - #320 Tuition Refund - Dropped 1 hr. @ 80%	12.80
#2699	Lynne Schueler - #320 Tuition Refund - Dropped 1 hr. @ 80%	12.80
#2700	Susan Talaga - #320 Tuition Refund - Dropped 1 hr. @ 100%	16.00
#2701	Paul Edmonds - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2702	Glenn A. Bass - #320 Tuition Refund - Dropped 3 hrs. @ 80%	38.40
#2703	Void	
#2704	Leona McKenna - #320 Tuition Refund - Dropped 3 hrs. @ 60%	28.80
#2705	Jane Huizenga - #320 Tuition Refund - Dropped 2 hrs. @ 100%	32.00
#2706	Wayne Dego - #320 Tuition Refund - Dropped 1 hr. @ 100%	16.00
#2707	David Lovekin - #260 Student Activities - Travel for Film Preview	53.00
#2708	Bev Ohda - #330 - Child Care - Reimbursement for supplies	24.26
#2709	Illinois Bell Telephone Co. - #352-D Disadv. Gr. - Telephone services 8/25 thru 9/24	19.35
#2710	Ron Hartje - #253 Athletics - Practice greens fees & Pull cart for Park Hills on Sept. 5 and Sept. 3	19.80
#2711	Student Loan Fund - Due Student Loan #318 - Loans paid during August, 1977	488.45
#2712	National Basketball Coaches Clinic - #251 Athletics - Registration fee for basketball clinic	20.00
#2713	Elkhorn Corporation - #352 -D Disadv. Gr. - September rent	300.00
#2714	The Print Shop - #335 Com. Services - Posters for Energy Fair	145.50
#2715	Kevin McLaughlin - #320 Tuition Refund - Dropped 6 hrs. @ 60%	57.60
#2716	Raymond C. Vos - #103 ISSC - Received ISSC Grant - 15 hrs. @ \$16. and 1 hr. @ \$3.20	243.20
#2717	Mary A. Wolfley - #360 Misc. - To replace scholarship check from Central Nat'l Bank	400.00
#2718	Royal Polyphony and Richard O. Neff - #260 Student Activities Performance by Royal Polyphony	800.00
#2719	Ron Hartje - #253 Athletics - Travel to Highland for Golf Tournament	62.05
#2720	NJCAA - Region IV - Women's Division - #256 Women's Inter-collegiate - Entry in women's activities	250.00
#2721	KAL Lines of Sterling - #335 Comm. Services - Coach to Wisconsin for historical class	190.00
#2722	H.R. Maininger Co. - #360 Misc. - Supplies/Matter	35.81
#2723	SVC Educational Fund - #302 Out-of-District Fees \$2,180.69 & #315 Due Educ. \$1,603.91 - Trial balance, Aug. 31, 1977	3,784.60
#2724	SVC Building Fund - #316 Due Building - Trial balance - Aug. 31, 1977	66.00
#2725	SVC Bookstore - #319 Due Bookstore - Trial balance, Aug. 31, 1977	146.16
#2726	John Virnich - #320 Tuition Refund - Refund 4 sem. hrs. Fall 77	38.40
#2727	Glenda L. Akridge - #320 Tuition Refund - Refund, 3 sem. hrs. Fall 1977	43.20
#2728	Helen Luurtsema - #320 Tuition Refund - Refund, 3 sem. hrs. Fall 1977	28.80
#2729	Randall Gonigam - #320 Tuition Refund - Refund, 3 sem. hrs. Fall 77	28.80

CHECK #	NAME	AMOUNT
#2730	Lendal White - #301 Student Tuition - #320 Tuition Refund #301 Overcharge of tuition - #320 Refund 16 sem. hrs. Fall 77	154.60
#2731	Lori Sword - #103 Accts. Rec. - Employees Waiver, 18 sem. hrs Fall 77	270.00
#2732	SVC Payroll Fund - #354 CETA - #352 Disadv. Gr. - #330 Child Care	2,196.62
#2733	Robert Bates - #102 Petty Cash - Food Services supplies	25.00
#2734	Phyllis Oelrichs - #320 Tuition Refund - 4 hrs. at 100%	64.00
#2735	William Gillen - #103 Accts. Rec. - Foundation Grant, Fall 77	150.00
#2736	Joseph Whinnery - #103 Accts. Rec. - Military Grant, Fall 77	48.00
#2737	Louise Ernst - #103 Accts. Rec. - Ceta, Insurance	8.50
#2738	Mr. Jerzy L. Baker - #335 Comm. Services - Honorarium for presentors at SVC Energy Fair	50.00
#2739	Mr. Tim Larson - #335 Comm. Services - Honorarium for pre- sentors at SVC Energy Fair	50.00
#2740	VOID	
#2741	Mr. Henry Spies - #335 Comm. Services - Honorarium for pre- sentation at SVC Energy Fair	50.00
#2742	Friend's Mime Theatre - #335 Comm. Services - (2) One hour performances at SVC Energy Fair	500.00
#2743	Danville Junior College - #253 Athletic Exp/Hartje - Entry fee for golf tournament	22.00
#2744	Lincoln Trail College - #253 Athletic Exp/Hartje - Entry fee for golf tournament	25.00
#2745	Daniel Mabey - #102 Petty Cash - Petty Cash for 1977-78	50.00
#2746	DeKalb Camera Center - #260 Student Acct. - Supplies, Summer Theatre	16.26
#2747	The Sherwin-Williams Co. - #260 Student Acct. - Paint for Summer Theatre	25.17
#2748	Films Incorporated - #260 Student Acct. - Showing of film, End of the Game, 9/10/77	156.00
#2749	Chicago Magazine - #260 Student Acct. - Subscription	10.00
#2750	Fosco Fabricators, Inc. - 331 - Parking - Signs, posts	334.20
#2751	SVC Bookstore - #260 Student Acct. - #330 Child Care - Book- store charges for Aug. 77	6.55
#2752	SVC Educational Fund - #264 A.S.B. .86; #352D Disadv. Ct. 20.28; #359 Humanities Ct. 2.18; Xerox, Aug.; #262 Student Newspaper 1.90; #330 Child Care 5.09; #352 D Disadv. Ct. 5.60 - Storeroom, Aug; #260 Student Act 64.03; #353 Disadv. Ct. 28.45 - Workroom, Aug.	128.39
#2753	Timothy Zigler - #320 Tuition Refund - Dropped 1 sem. hr. Fall 77	12.80
#2754	Gary Van Rheenen - #320 Tuition Refund - Dropped 6 sem. hrs. Fall 77	76.80
#2755	William Schauff - #320 Tuition Refund - Dropped 6 sem. hrs. Fall 77	57.60
#2756	Jan Sepke - #320 Tuition Refund - Dropped 2 sem. hrs. Fall 77	19.20
#2757	Cindy Dahlstrom - #320 Tuition Refund - Class cancelled, 4 sem. hrs. Fall 77	64.00
#2758	James Baumgart - #320 Tuition Refund - Additional refund due	9.60

CHECK #	NAME	DESCRIPTION	AMOUNT
2759	Randall Holder-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	51.20
2760	Rita Peach-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	38.40
2761	Joyce Carr-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	38.40
2762	Susan Moore-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	19.20
2763	Gloria Perino-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	38.40
2764	Debra Tieken-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2765	John Canachow-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2766	Peggy Kaiser-#315	Due Educ. \$10.00, #320 Tuition Refund \$38.40, Dropped 3 sem. hrs. Fall, refund of art fee	48.40
2767	Arthur Mena-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	38.40
2768	Toni Parke-#320	Tuition Refund, Dropped 1 sem. hr. Fall	.60
2769	SVC Educational Fund-#360	Misc., Tuition for Holmen/O'Connell	64.00
2770	SVC Bookstore-#360	Misc., Charges for Holmen/O'Connell	50.00
2771	Vickie Biller-#341	LPN Supplies, Overcharge for uniform	12.00
2772	Servomation Corp., #260	Student Activity, Luncheon, 8/31/77	52.03
2773	Harold Marshall-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	1.20
2774	Kradle's-#334	Land Lab., Supplies	95.47
2775		VOID	
2776	ADN Club-#270	SVC Clubs, Registration fees for seminar at DeKalb	95.00
2777	Farm & Fleet-#260	Student Activity, Supplies for Pow Wow	24.77
2778	Bev Ohda-#330	Child Care, Supplies	9.60
2779	Barbara Pasada-#360	Misc., Check for change	194.12
2780	College of DuPage-#252	Athletics/Mabee, Entry Fees for Cross Country Meet, 10/15/77	15.00
2781	Waubensee Athletic Fund-#252	Athletic/Mabee, Entry fees for Chief's Invitational, 9/24/77	20.00
2782	Dan Mabee-#252	Athletic/Mabee, Expenses, Kewanee	56.76
2783	Russell Deter-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	48.00
2784	Cynthia Miller-#320	Tuition Refund, Dropped 1 sem. hr. Fall	9.60
2785	Annette Campos-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	19.20
2786	Keith Brown-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	19.20
2787	Vicki Blanchard-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2788	Sherry Boyd-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	64.00
2789	Jay Middleton-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2790	Marjorie Marshall-#320	Tuition Refund, Dropped 1 sem. hr. Fall	12.80
2791	Norma Lopez-#320	Tuition Refund, Dropped 1 sem. hr. Fall	9.60
2792	Robert Jones-#320	Tuition Refund, Dropped 6 sem. hrs. Fall	57.60
2793	Sharon Johnson-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	19.20
2794	Kevin Heun-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	48.00
2795	Joyce Olson-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2796	Bonnie O'Neal-#320	Tuition Refund, Dropped 6 sem. hrs. Fall	57.60
2797	Timothy Cowan-#320	Tuition Refund, Dropped 4 sem. hrs. & 1 hr.	73.60
2798	John French-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	32.00
2799	Joseph Duis-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	19.20
2800	Vicki Christian-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	19.20
2801	Timothy Zigler-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	32.00
2802	Richard Boeing-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	64.00
2803	Edward Wetter-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2804	Kevin Sutton-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	64.00

CHECK #	NAME	DESCRIPTION	AMOUNT
2805	Judy Spenader-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2806	Edna Sheffler-#320	Tuition Refund, Dropped 7 sem. hrs. Fall	67.20
2807	Lynne Schueler-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	38.40
2808	David Sepko-#320	Tuition Refund, Dropped 1 sem. hr. Fall	9.60
2809	Vicki Siebs-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	48.00
2810	Brian Sommers-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2811	Linda Brotheridge-#103	Accts. Rec. Foundation Grant, Fall	150.00
2812	Robin Woessner-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	28.80
2813	John Kennedy-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	48.00
2814	The Kroger Co.-#330	Child Care, Supplies	12.32
2815	Connie Willheite-#330	Child Care, Supplies	56.00
2816	Samuel French, Inc.-#258	Drama Exp, Playscripts	32.37
2817	Farm & Fleet-#335	Community Services, Supplies for Energy Fair	175.81
2818	Greg Wilhelm-#253	Athletic/Hartje, Travel for golf	73.20
2819	Ron Hartje-#253	Athletic/Hartje, Expenses for golf, Kewanee and Champaign	115.10
2820	Mary Kidder-#320	Tuition Refund, Additional refund	6.40
2821	Kathy Kisse-#103	Accts. Rec., Foundaton Grant, Fall	225.00
2822	Sharon Hicks-#103	Accts. Rec., Foundation Grant, Fall	142.50
2823	Christine Klaprodt-#103	Accts. Rec. ISSC Grant, Fall	208.00
2824	Julia Wolfe-#103	Accts. Rec., Foundation Grant, Fall	125.00
2825	Patricia Miller-#103	Accts. Rec., CKTA reimbursement for uniform	85.00
2826	Helen Pool-#320	Tuition Refund \$16.00, #335 Comm. Services \$4.00, Refund for bus tour	20.00
2827	Twin City Travel Inc.-#359	IL Humanities Grant, Travel to Penn State by D. Lovekin	164.00
2828	Marco Sports Co.-#266	Women's Intercollegiate, Softball uniforms	292.20
2829	Dan Mabree-#252	Athletic/Mabee, Travel and meals for cross country team, Monmouth Invitational	52.41
2830	Claire Holmberg-#266	Women's Intercollegiate, Court time for tennis, Westwood	35.00
2831	Claire Buschmann-#260	Student Activity, Meals and conference fees for S. A. Workshop at Elgin	52.05
2832	Ron Hartje-#253	Athletic/Hartje, Advance for golf trips to Freeport, Danville, Robinson, Mattoon, Sycamore	210.00
2833	Gerald Adams-#360	Misc., Check for change	698.44
2834	Falls City Ramblers-#260	Student Activity, Performance for Pow Wow Day	500.00
2835	Claire Holmberg-#266	Women's Intercollegiate, Tennis matches 9/17/77 & 9/19/77	70.00
2836	Farm & Fleet-#258	Drama Exp., Supplies	372.24
2837	Films Inc.-#260	Student Activity, Film "Dr. Glas", shown on 9/19/77	56.00
2838	Ron Hartje-#253	Athletic/Hartje, Greens fees, Emerald Hill	9.00
2839	Visual Educ. Consultants Inc.-#335	Comm. Services, Filmstrips and guides	1,120.00
2840	Elkhorn Corp., #352D	Disadvantaged Grant, October Rent	300.00
2841	Tom Jensen-#260	Student Activity, Travel to S. A. Workshop	29.55
2842	Farm & Fleet-#259	Music Exp., Shirts for choir	155.87
2843	Claire Holmberg-#266	Women's Intercollegiate, Meals for volleyball team, Davenport, 9/20/77	27.40

CHECK #	NAME	DESCRIPTION	AMOUNT
2844	William Byar-#335	Comm. Services, Advance for expenses of Tour to Wisconsin	500.00
2845	Gwen Sandrock-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	32.00
2846	Stephen Lawrence-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	1.20
2847	Audrey Folkers-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2848	Mark Frankfother-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2849	Van Gattel-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2850	Rhonda Hopkins-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	25.60
2851	Cathy Kennedy-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2852	Mary Krick-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2853	Gregory Nicol-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	32.00
2854	Edward Love-#103	Accts. Rec. ISSC, Fall	225.00
2855	Susan Bolander-#320	Tuition Refund, Dropped 6 sem. hrs. Fall	38.40
2856	Donald Bruce-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	38.40
2857	Thomas Biller-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	9.60
2858	James Bower-#320	Tuition Refund, Dropped 1 sem. hr. Fall	16.00
2859	Jan Fenwick-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	25.60
2860	Kris Lopez-#320	Tuition Refund, Dropped 4 sem. hrs. Fall	25.60
2861	Clara Killmer-#320	Tuition Refund, Dropped 1 sem. hr. Fall	16.00
2862	John Ramirez-#320	Tuition Refund, Dropped 1 sem. hr. Fall	3.20
2863	Patti Segura-#320	Tuition Refund, Dropped 2 sem. hrs. Fall	6.40
2864	Lori Stouffer-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2865	Kathleen Wolf-#320	Tuition Refund, Dropped 1 sem. hr. Fall	16.00
2866	Betty Mixen-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	9.60
2867	Glen Estrada-#320	Tuition Refund, Dropped 1 sem. hr. Fall	6.40
2868	Brett Dyché-#320	Tuition Refund, Dropped 1 sem. hr. Fall	6.40
2869	Heidi Downey-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2870	Diana Philhower-#320	Tuition Refund, Dropped 12 sem. hrs. Fall	38.40
2871	Diane Palmer-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	48.00
2872	Carlos Rodriguez-#320	Tuition Refund, Dropped 3 sem. hrs. Fall	19.20
2873	Dan Mabee-#252	Athletic/Mabee, Chiefs Cross country Invitational 9/24/77	40.04
2874	Portal Music-#260	Student Activity, Performance by Loose Bros., 9/27/77	400.00
2875	SVC Payroll Fund-#330	Child Care \$528.22, #352D Disadvantaged Grant \$527.50, #354 CETA \$512.21, Payroll for 9/30/77	1,567.93
2876	Carol Steinhurst-#103	Accts. Rec., CETA, Insurance	8.50
2877	Louise Ernst-#103	Accts. Rec. CETA, Nursing shoes	19.00
2878	SVC Site & Construction Fund-#360	Misc., Unit 5 rental	3,000.00
2879	Dan Mabee-#252	Athletic/Mabee, Travel and meals for cross country meet at Peoria	45.83
2880	Audio Brandon Films, Inc.-#335	Comm. Services, Film rental	39.20
2881	I.A.E.A.-P.A.C.E.	Membership-#335 Comm. Services, Dues	30.00
2882	Claire Holmberg-#266	Women's Intercollegiate, Meal for volleyball team, Moline, 9/23/77	23.54
2883	LaVonne Morgan-#266	Women's Intercollegiate, Officiating, 9/26/77	30.00
2884	Carol Treadway-#266	Women's Intercollegiate, Officiating, 9/26/77	30.00
2885	Genelle Samuelson-#266	Women's Intercoll., Officiating, 9/26/77	30.00

CHECK #	NAME	DESCRIPTION	AMOUNT
2886	William Byar-#335 Comm. Services,	Additional expense for bus tour	44.45
2887	Films Incorporated-#260 Student Activity,	Film rental, "Boy and His Dog", shown on 9/24/77	181.00
2888	Walter Lillyman, Jr.-#352D Disadvantaged Grant,	Postage, advertising and xerox copies	27.23
2889	Bonnie Fennema-#352D Disadvantaged Grant,	Posters, map for Adult Center	14.70
2890	Frank Palumbo-#251 Athletic/Palumbo,	Basketball clinic at Normal	57.75
2891	Gerald Wilson-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2892	Karen Wolfe-#320 Tuition Refund,	Dropped 4 sem. hrs. Fall	12.80
2893	Sylvia Smith-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	19.20
2894	Christine Swanson-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2895	Laura Wiseman-#320 Tuition Refund,	Dropped 4 sem. hrs. Fall	12.80
2896	Tim McMillin-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2897	Jannifer Hughes-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2898	Gene Gascoigne-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2899	Robert Becker-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2900	Shirley Dewey-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2901	Dorothea Albert-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	.60
2902	Katherine Shaw Bethea Hospital-#103 Accts. Rec.,	Senior Citizens Waiver, Fall, for L. Foster	30.00
2903	John Hammelman-#103 Accts. Rec.,	Foundation Grant, Fall	150.00
2904	Aida Quinones-#103 Accts. Rec.,	Foundation Grant, Fall	125.00
2905	Albert Dondero-#103 Accts. Rec.,	Sr. Citizens Waiver, Fall	30.00
2906	Arlene Sikkema-#103 Accts. Rec.,	Sr. Citizen Waiver, Fall	30.00
2907	Edward Wetter-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2908	Wayne Osborn-#320 Tuition Refund,	Dropped 2 sem. hrs. Fall	12.80
2909	Catherine Montavon-#320 Tuition Refund,	Dropped 1 sem. hr. Fall	6.40
2910	Rhonda Rabben-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	9.60
2911	Joseph Duis-#320 Tuition Refund,	Dropped 2 sem. hrs. Fall	6.40
2912	Linda Maxey-#320 Tuition Refund,	Dropped 2 sem. hrs. Fall	12.80
2913	Adrian Matter-#320 Tuition Refund,	Dropped 2 sem. hrs. Fall	.80
2914	Ruth Twitty-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	1.20
2915	Dorothy Meighan-#103 Accts. Rec.,	Foundation Grant, Fall	100.00
2916	Katherine Shipman-#103 Accts. Rec.,	ISSC Grant, Fall	60.00
2917	Patsy Smith-#103 Accts. Rec.,	ISSC Grant, Fall	90.00
2918	Richard Starkove-#103 Accts. Rec.,	Foundation Grant, Fall	125.00
2919	May Diagnostic Instrument Corp., #103 Accts. Rec.,	Lab kits ordered by students and charged to EGG \$38.85 and BOG \$271.95	310.80
2920	Ruth Lowe-#320 Tuition Refund,	Dropped 3 sem. hrs. Fall	1.20
2921	Northwestern University Mime Co.-#260 Student Activity,	Performance in Little Theatre, 9/29/77	600.00
2922	Lori Nelson-#360 Misc.,	Check for change	1,276.00
2923	Rev Ohds-#330 Child Care,	Replenish missing funds in Petty Cash	9.60
2924	Ron Hartje-#253 Athletics/Hartje,	Additional expenses for golf matches 9/22-9/27/77, Gas Expense 9/28/77	309.90

BILLS PAYABLEOCTOBER 24, 1977EDUCATIONAL FUND

10-538	STERLING SCHOOL OF BEAUTY CULTURE	Tuition	812	\$ 6,755.84
10-538	STERLING SCHOOL OF BEAUTY CULTURE	Tuition	813	633.36
00-544-01	GAYLORD BROS. INC.	Supplies	814	99.50
	SVC PAYROLL FUND	9-30-77 Payroll	815	92,716.86
00-550	GEORGE COLE	Expenses	816	166.45
00-521	PRUDENTIAL INS. CO.	Oct. premium	817	11,623.21
13-543	SVC STUDENT ACTIVITY FUND	Comm. Ed. supplies	818	30.00
13-530	NANCY TOOKER	Tuition Reimbursement	819	50.00
13-530	FRANCES BISHOP	Tuition reimbursement	820	50.00
13-530	SUE DIXON	Tuition Reimbursement	821	50.00
13-530	LAURA EMERICK	Classical Services	822	40.00
13-530	DIANA STANLEY	Tuition Reimbursement	823	50.00
	VOID CHECK		824	
10-538	STERLING SCHOOL OF BEAUTY CULTURE	Tuition	825	2,322.32
	SVC PAYROLL FUND	10-15-77 Payroll	826	99,602.59
				<u>\$214,190.13</u>

12543.00	ABERDEEN MUSIC INC	SUPPLIES	827	16.41
00541.00	AMERICAN COLLEGE TESTING	SUPPLIES	828	2.00
00545.00	AMERICAN HERITAGE BOOK SERV	BOOK	829	31.82
00543.00	AMERICAN TECHNICAL SOC	SUPPLIES	830	11.83
00543.00	ANN ARBOR BIOL CENTER	SUPPLIES	831	155.11
00545.00	BAKER & TAYLOR CO	BOOKS	832	15.14
00545.00	BAKER & TAYLOR CO	BOOKS	833	998.01
13550.00	JAMES BARBER	TRAVEL	834	80.54
00544.02	B S C INC	SUPPLIES	835	537.39
00545.00	B C S EDUC AIDS	BOOKS	836	19.25
00565.00	BENDY INS AGCY	PREMIUM	837	42.00
00550.00	FLORENCE BERTSCH	TRAVEL EXP	838	27.00
00543.00	BOGOTT INDUSTRIAL SUPPLY	SUPPLIES 804.81		
00543.00	X X X	1.00	839	805.81
00550.00	CLAIRE BUSCHMANN	TRAVEL EXP	840	41.55
11543.00	CALBIOCHEM	SUPPLIES	841	1,029.63
00575.00	CENTRAL TELEPHONE CO	SERVICE	842	1,865.30
00544.02	CHICAGO DAILY NEWS	SUBSC	843	60.00
11541.01	CHRONICLE OF HIGHER EDUC	SUPPLIES	844	13.90
00541.00	COLLEGE ADMIN PUBL INC	SUPPLIES	845	19.50
00549.00	COLLEGIATE CAP & GOWN CO	COMMENCEMENT EXP	846	107.15
00541.00	COMMUNITY COLLEGE REVIEW	SUBSCR	847	22.00
00541.00	COMPUTERWORLD	SUBSCR	848	13.00
00541.00	CONSULTING PSYCHOLOGISTS PRESS	SUPPLIES	849	67.44
20550.00	WAYNE COOPER	TRAVEL EXP	850	156.00
18550.00	ROBERT CROUSE	TRAVEL 38.99		
20550.00	X X	33.00	851	71.99
00544.01	THE DAILY GAZETTE	SUPPLIES 26.00		
00541.00	X X	66.60		
00547.00	X X	PUB RELA 158.00		
00547.00	X X	7.14	852	257.74

SAUK VALLEY COLLEGE

APPROVED BY

Donald F. Coplan

PRESIDENT

Lorna Keefer

SECRETARY

DATE _____

711,543.00	DIFCO LABORATORIES	SUPPLIES	853	168.55
500,550.00	ROSS DILL	TRAVEL EXP	854	53.55
000,544.02	DIXON CAMERA CENTER	SUPPLIES 143.85		
000,547.00	X X X	PUB RELA 24.60	855	168.45
300,543.00	DOALL ROCKFORD CO	SUPPLIES	856	294.81
000,545.00	ELIZABETH DUNLAP	BOOKS	857	89.25
412,530.00	EPOI	SERVICE	858	348.05
000,530.00	EASTMAN KODAK CO	SERVICE	859	415.00
511,543.00	EDMUND SCIENTIFIC CO	SUPPLIES	860	11.00
000,545.00	EDUCATIONAL AUDIO VISUAL	BOOKS	861	64.54
600,543.00	EDUC MODULES INC	SUPPLIES	862	32.95
000,550.00	EMERALD HILL	MEETING	863	22.00
000,545.00	EYE GATE MEDIA	BOOKS	864	96.40
600,543.00	FISHER SCIENTIFIC CO	SUPPLIES	865	251.26
712,550.00	RICHARD FORTNER	TRAVEL	866	23.50
000,550.00	DON FOSTER	TRAVEL	867	108.09
000,544.01	GAYLORD BROS INC	SUPPLIES	868	17.90
000,550.00	RALPH GELANDER	TRAVEL	869	12.60
000,545.00	GENEALOGICAL PUBL CO	BOOKS	870	13.41
715,543.00	GEOFFREYS	PHYS ED SUPPLIES	871	42.00
711,543.00	GIBCO DIAGNOSTICS	SUPPLIES	872	38.45
812,541.01	HASKELLS	SUPPLIES 4.25		
000,541.00	X X	632.10	873	636.35
100,543.00	G W HERTZ ENTERPRISES	SUPPLIES	874	7.50
300,552.00	HOLIDAY INN	FACULTY RECRUITMENT	875	21.05
300,552.00	TBM CORP	EQUIP RENTAL	876	401.00
600,530.02	I B M CORP	SERVICE 107.16		
000,539.00	X X	230.82	877	337.98
000,544.02	ILLINI A V EDUC SERV	SUPPLIES	878	122.95
000,575.00	ILL BELL TELEPHONE CO	SERVICE	879	160.70
000,546.00	ILL COUNCIL ON CONTINUING HI	HIGHER EDUC DUES	880	50.00
513,543.00	JOSSEY BASS INC	SUPPLIES	881	12.31
000,549.00	JOSTENS	DIPLOMAS	882	253
712,543.00	JOURNAL OF NURSING ADMIN	SUPPLIES	883	18.00
712,543.00	K S B HOSPITAL	SUPPLIES 92.72		
713,543.00	X X X	83.63		
714,543.00	X X	11.36	884	187.71
712,550.00	JAN KIME	TRAVEL	885	5.55
712,543.00	KLINES DEPT STORE	SUPPLIES 15.06		
713,543.00	X X	15.06	886	30.12
000,545.00	LAKE SIDE CHARTER BOOKS	BOOKS	887	4.95
500,543.00	LANDMARK ENGINEERING SUPPLY	SUPPLIES	888	10.93
000,550.00	CYNTHIA LAWRENCE	TRAVEL	889	4.30
000,544.01	LIBRARY OF CONGRESS	SUPPLIES	890	4.05
000,541.00	CAROL LINTON	SUPPLIES 1.00		
000,550.00	X X	TRAVEL 3.60	891	4.60
712,550.00	ESTHER LONGANECKER	TRAVEL	892	46.20
000,530.00	3M BUSINESS PRODUCTS	SERVICE 15.22		
000,544.02	X X X	SUPPLIES 509.72	893	524.94
712,543.00	MARION HEALTH & SAFETY	SUPPLIES 9.27		
713,543.00	X X X	9.26	894	13.53
000,550.00	RON MARLIER	TRAVEL	895	74.40
116,543.00	MASS MEDIA ASSOC	SUPPLIES	896	54.10
15,543.00	MEANS SERVICE CENTER	SUPPLIES	897	570.00

400.543.00	THE MEDIA GUILD	SUPPLIES	898	30.00
000.530.00	MIDWEST VISUAL EQUIP	SERVICE 88.85		
000.544.02	X X	SUPPLIES 14.27	899	103.12
000.545.00	MODERN LANGUAGE ASSN	BOOKS	900	40.00
000.545.01	MONROE CALCULATOR CO	EQUIPMENT	901	1.108.70
000.545.00	MT SAN JACINTO COLLEGE	BOOKS	902	33.25
000.530.00	ED MUELLER A V	SERVICE	903	190.50
800.542.00	MULTIGRAPHICS DIV	SUPPLIES	904	76.29
000.562.00	NCR MIDWEST R A O	EQUIP RENTAL	905	2,025.10
500.543.00	NATL ARCHIVES TRUST FUND	SUPPLIES	906	12.50
000.541.00	NATL COMPUTER SYS	SUPPLIES	907	33.20
000.545.00	NATL GEOGRAPHIC SOC	BOOKS	908	74.50
711.550.00	HAROLD NELSON	TRAVEL	909	62.20
000.530.00	OPSCAN	MAINT CONTR	910	115.00
715.550.00	FRANK PALUMBO	TRAVEL	911	40.00
511.543.00	J W PEPPER OF DETROIT	SUPPLIES	912	32.14
400.550.00	MAXINE PETERSEN	TRAVEL	913	48.40
000.544.02	PORTERS CAMERA STORE	SUPPLIES	914	195.32
100.543.00	PRENTICE HALL INC	SUPPLIES	915	240.00
300.543.00	PRENTICE HALL MEDIA INC	SUPPLIES	916	119.50
000.547.00	PROPHETSTOWN ECHO	PUB RELA	917	36.00
100.543.00	PSYCHOLOGICAL CORP	SUPPLIES	918	64.78
000.544.02	RADIO SHACK	SUPPLIES	919	22.22
000.547.00	RENT A SIGN INC	PUB RELA	920	50.00
400.543.00	RESEARCH PRESS	SUPPLIES	921	50.00
000.550.00	JOHN SAGMOE	TRAVEL	922	27.35
500.543.00	SVC BOOKSTORE	SUPPLIES 9.73		
512.543.00	X X	11.49		
712.543.00	X X	15.98		
715.543.00	X X	31.50		
800.542.00	X X	.99		
800.543.01	X X	4.13		
813.543.00	X X	9.23		
815.543.00	X X	2.62		
000.544.02	X X	8.46		
000.541.00	X X	10.18		
000.541.00	X X	22.44		
000.541.00	X X	2.22		
000.541.00	X X	10.00	923	138.97
	VOID CHECK		924	.00
000.543.00	SARGENT WELCH SCI CO	SUPPLIES	925	59.66
000.550.00	RONALD SCHILLING	TRAVEL	926	27.45
000.550.00	LEE SCHRADER	TRAVEL	927	6.30
400.543.00	SCIENCE RESEARCH ASSOC	SUPPLIES	928	65.12
000.543.00	SCIENTIFIC PRODUCTS	SUPPLIES 7.63		
711.543.00	X X	20.36	929	27.99
000.550.00	CATHERINE SEAGREN	TRAVEL	930	12.60
000.541.00	BF SHAW PRINTING CO	SUPPLIES 35.10		
000.547.00	X X X	PUB RELA 2473.00		
000.544.00	X X X	POSTAGE ON SCHEDULES 736.77		
00.547.00	SHEFFIELD BULLETIN	PUB RELA	931	3,244.87
14.543.00	SHELDON ENTERPRISES		932	4.00
14.550.00	STAN SHIPPERT	SUPPLIES	933	4.04
		TRAVEL	934	257.90

300,543.00	SIEG CO	SUPPLIES	935	16.40
300,542.00	GLENN SPUTE	SUPPLIES	936	70.75
000,541.00	STERLING BUS MACHINES	SUPPLIES 31.60		
000,530.00	X X X	SERVICE 97.60		
000,541.00	X X X	7.43	937	136.68
000,556.00	SWARTLEYS FLORIST	FLOWERS	938	10.00
000,545.00	TEACHING RESOURCES FILMS	BOOKS	939	108.88
400,550.00	TWIN CITY TRAVEL	TRAVEL-FOSTER	940	164.00
000,545.00	FREDERICK UNGAR PUBL CO	BOOKS	941	7.10
000,545.00	UNIPUB	BOOKS	942	19.30
500,543.00	UNIV OF ILL	SUPPLIES 12.50		
400,543.00	X X	11.00		
000,545.00	X X	BOOKS 8.00	943	31.50
000,544.02	VIDEO MASTERS INC	SUPPLIES	944	296.65
400,550.00	GEORGE VRHEL	TRAVEL	945	13.20
515,550.00	CHARLES WALRATH	TRAVEL	946	83.60
512,543.00	WALTON MUSIC CORP	SUPPLIES	947	87.26
500,543.00	WARDS NATURAL SCI EST	SUPPLIES	948	6.86
000,531.00	WARD WARD CASTENDYCK---	SERVICES	949	623.74
416,543.00	WASHINGTON CRIME NEWS SERV	SUBSCR	950	30.00
000,565.00	WENTSEL WILKINS LOWE---	AUTO RENEWAL	951	1,256.00
000,545.00	WEST PUBL CO	BOOKS	952	17.50
515,543.00	JOHN WILEY & SONS	SUPPLIES	953	10.00
000,556.00	WILSON GREENHOUSES	FLOWERS	954	12.50
000,541.00	WRITING SALES INC	SUPPLIES	955	657.69
000,544.03	XEROX CORP	SUPPLIES	956	1,595.47
117,543.00	SVC PETTY CASH	SUPPLIES 2.40		
111,543.00	X X X	1.03		
000,543.00	X X	7.30		
00,542.00	X X	2.75		
13,550.00	X X	3.34		
00,544.02	X X	10.80	957	27.62
	SVC IMPREST FUND	MISC EXPENSES	958	1,439.61
00,521.00	PRUDENTIAL LIFE INS CO	NOV PREMIUM	959	10,723.89

38,190.19

CKS. #812 - 826

214,190.13

TOTAL EDUCATIONAL FUND FOR OCTOBER

\$ 252,380.32

BUILDING FUND

000,544.00	BERRY BEARING CO	SUPPLIES	4,785	91.82
000,573.00	COMMONWEALTH EDISON CO	SERVICE	4,786	5,711.58
000,544.00	CRESCENT ELECTRIC SUPPLY	SUPPLIES	4,787	75.07
000,544.00	DIXON SWIMMING POOL SUPPLY	SUPPLIES	4,788	60.00
000,550.00	GLADYS GUNTLE	TRAVEL EXP	4,789	2.10
000,544.00	LINCOLN RENTALL	SUPPLIES	4,790	56.46
000,530.00	DAVID MAYES	SEWAGE TESTING	4,791	150.00
000,530.00	MONTGOMERY ELEVATOR	SERVICE CONTR	4,792	381.19
000,544.00	MORGAN LINEN SERV	SUPPLIES	4,793	140.64
000,544.00	MOTT BROS	SUPPLIES	4,794	55.98
000,571.00	NORTHERN ILL GAS CO	SERVICE	4,795	5,145.58
000,571.00	NORTHERN ILL GAS CO	SERVICE	4,796	68.92
000,544.00	PRESCOTTS	SUPPLIES	4,797	169.00
000,544.00	SVC EDUC FUND	SUPPLIES	4,798	1.41
000,544.00	SAUNDERS LEASING SYSTEM	SUPPLIES	4,799	4.25
000,561.00	STERLING PARK DIST	POOL RENTAL	4,800	32.00
000,544.00	TRACTOR SUPPLY CO	SUPPLIES	4,801	10.99
000,544.00	WOOD BROS	SUPPLIES	4,802	23.37
000,544.00	SVC PETTY CASH	SUPPLIES	4,803	9.84
	SVC IMPREST FUND	MISC EXPENSES	4,804	69.40

TOTAL BUILDING FUND FOR OCTOBER

12,259.60

IMPREST FUND

October 1977

182-000-541	Dixon National Bank	Supplies	3951	6.11
110-316-550	Stronghold	Conference fee	3952	5.00
110-711-530	Dr. Rada Salama	Contractual	3953	25.00
110-418-550	Ill Com College Trustees	Conference fee	3954	60.00
110-813-550	" " " "	Conference fee	" "	60.00 120.00
191-000-549	Marilyn Vinson	Supplies	3955	14.52
270-000-550	Industrial Engineering Sales	Conference fee	3956	50.00
192-000-544	Postmaster	Mail Acct.	3957	25.00
110-100-550	Glenn Bailey	Conference fee	3958	150.00
138-000-550	Sheraton Inn	Conference fee	3959	43.20
192-000-544	United Parcel Service	Service	3960	3.54
183-000-547	Whiteside News Sentinel	Subscription	3961	9.00
192-000-544	Postmaster	Bulk Mailing	3962	412.88
	VOID		3963	
270-000-544	Farm & Fleet	Supplies	3964	19.40
138-000-550	Debbie Perry, SIU	Conference fee	3965	6.00
110-418-543	Book Dept., Traffic Institute	Supplies	3966	4.50
176-000-575	Diane Stanley	Telephone Calls	3967	4.76
182-000-550	ASBO	Conference fee	3968	71.00
192-000-544	United Parcel Service	Service	3969	2.98
120-000-550	I.A.V.A.	Conference fee	3970	10.00
182-000-550	I.A.S.B.O.	Conference fee	3971	5.00
120-000-544-02	Friends of IPBN	Subscription	3972	10.00
192-000-544	Postmaster	Bulk Mailing	3973	100.00
138-000-550	I.A.E.S. Fall Conference	Conference fee	3974	27.00
181-000-550	" " " "	" " " "	" "	27.00 54.00
110-316-550	NAEYC Registration '77	Conference fee	3975	30.00
110-418-550	University Extension	Conference fee	3976	195.00
192-000-544	United Parcel Service	Service	3977	3.47
138-000-541	Natl Center for Human Poten.	Books	3978	12.50
120-000-545	P.D.R.	Books	3979	10.25
120-000-545	Newcastle Publishing Co.	Books	3980	6.35
138-000-541	Rock River Chapter - I.G.P.A.	Dues	3981	21.00
138-000-550	Rock River Chapter - I.G.P.A.	Conference fee	3982	30.80
110-117-543	Robert Bates	Supplies	3983	47.75
				<u>\$1,509.01</u>

EDUCATIONAL FUND - 1439.61
BUILDING FUND - 69.40

Balance on Hand \$1514.99
Disbursements 1509.01
Total In Fund \$3024.00

EDUCATIONAL FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIV OF BUSINESS SALARIES	16,218.33	16,218.33	5,406.11	10,812.22	123,755.00	107,536.67	107,536.67
DIV OF BUS CONTR SERV	2,580.00	2,580.00	2,580.00	.00	3,600.00	1,020.00	1,020.00
DIV OF BUS SUPPLIES	1,005.38	1,005.38	335.19	670.19	4,700.00	3,694.62	3,694.62
DIV OF BUS CONF & MEETINGS	441.79	441.79	291.79	150.00	1,500.00	1,058.21	1,058.21
FOOD SERV CONTR SERV	.00	.00	.00	.00	350.00	350.00	350.00
FOOD SERV SUPPLIES	62.25	62.25	12.10	50.15	825.00	762.75	762.75
FOOD SERV CONF & MEETINGS	.00	.00	.00	.00	250.00	250.00	250.00
DIV OF AGRIC SALARIES	2,171.88	2,171.88	723.96	1,447.92	17,375.00	15,203.12	15,203.12
AGRIC CONTR SERV	.00	.00	.00	.00	200.00	200.00	200.00
AGRIC SUPPLIES	155.21	155.21	124.25	30.96	1,570.00	1,414.79	1,414.79
AGRIC CONF & MEETINGS	.00	.00	.00	.00	700.00	700.00	700.00
DIV OF INDUS ED SALARIES	14,655.24	14,655.24	4,885.08	9,770.16	106,025.00	91,369.76	91,369.76
INDUS ED CONTR SERV	.00	.00	.00	.00	1,250.00	1,250.00	1,250.00
INDUS ED SUPPLIES	1,626.28	1,626.28	296.41	1,329.87	15,193.00	13,566.72	13,566.72
INDUS ED CONF & MEETINGS	.00	.00	.00	.00	1,465.00	1,465.00	1,465.00
COSMETOLOGY CONTR SERV	10,117.08	10,117.08	4,055.56	9,711.52	31,008.00	20,890.92	20,890.92
COSMETOLOGY SUPPLIES	.00	.00	.00	.00	100.00	100.00	100.00
COSMETOLOGY CONF & MEETINGS	.00	.00	.00	.00	50.00	50.00	50.00
HUMAN SERV ADMIN SALARIES	5,370.19	5,370.19	3,835.85	1,534.34	18,412.00	13,041.81	13,041.81
HUMAN SERV CONTR SERV	.00	.00	.00	.00	350.00	350.00	350.00
HUMAN SERV SUPPLIES	146.01	146.01	53.60	92.41	1,200.00	1,053.99	1,053.99
HUMAN SERV CONF & MEETINGS	35.00	35.00	.00	35.00	550.00	515.00	515.00
DIV OF SOC SCI SALARIES	13,672.89	13,672.89	4,557.63	9,115.26	99,075.00	85,402.11	85,402.11
DIV OF SOC SCI SUPPLIES	424.02	424.02	236.15	187.87	2,172.00	1,747.98	1,747.98
DIV OF SOC SCI CONF & MEETINGS	225.60	225.60	.00	225.60	1,320.00	1,094.40	1,094.40
CRIMINAL JUSTICE ADMIN SALARIES	5,706.47	5,706.47	4,076.05	1,630.42	19,565.00	13,858.53	13,858.53
CRIM JUS PROF SALARIES	1,781.25	1,781.25	593.75	1,187.50	14,250.00	12,468.75	12,468.75
CRIM JUS CONTR SERV	378.49	378.49	30.44	348.05	300.00	78.49	78.49
CRIM JUS SUPPLIES	382.56	382.56	319.16	63.40	2,750.00	2,367.44	2,367.44
CRIM JUS CONF & MEETINGS	315.42	315.42	21.43	293.99	940.00	624.58	624.58
LIBRARY TECH SUPPLIES	.00	.00	.00	.00	250.00	250.00	250.00
FIRE SCI CONTR SERV	.00	.00	.00	.00	100.00	100.00	100.00
FIRE SCI SUPPLIES	1,261.98	1,261.98	1,255.02	6.96	1,625.00	363.02	363.02
FIRE SCI CONF & MEETINGS	189.00	189.00	.00	189.00	400.00	211.00	211.00
DIV OF HUMANITIES SALARIES	22,444.83	22,444.83	7,481.61	14,963.22	155,900.00	133,455.17	133,455.17
DIV OF HUMAN CONTR SERV	.00	.00	.00	.00	500.00	500.00	500.00
DIV OF HUMAN SUPPLIES	191.51	191.51	84.20	107.31	2,274.00	2,082.49	2,082.49
HUMANITIES CONF & MEETINGS	139.80	139.80	86.25	53.55	1,266.00	1,126.20	1,126.20

SAUK VALLEY COLLEGE

APPROVED BY

Donald F. Casler

PRESIDENT

Lorna Keefer

SECRETARY

DATE _____

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
ART DEPT SALARIES	1899.99	1899.99	633.33	1266.66	15200.00	13300.01	13300.01
ART DEPT CONTR SERV		.00		.00	330.00	330.00	330.00
ART DEPT SUPPLIES	47.55	47.55	88.28	135.83 CR	1602.00	1649.55	1649.55
ART DEPT CONF & MEETINGS		.00		.00	109.00	109.00	109.00
MUSIC DEPT SALARIES	3831.24	3831.24	1277.08	2554.16	30650.00	26818.76	26818.76
MUSIC DEPT CONTR SERV	152.50	152.50	152.50	.00	700.00	547.50	547.50
MUSIC DEPT SUPPLIES	450.68	450.68	312.12	138.56	1584.00	1133.32	1133.32
MUSIC DEPT CONF & MEETINGS		.00		.00	228.00	228.00	228.00
DIV OF MATH SCI SALARIES	20026.02	20026.02	6675.34	13350.68	137600.00	117573.98	117573.98
DIV OF MATH SCI CONTR SERV		.00		.00	700.00	700.00	700.00
DIV OF MATH SCI SUPPLIES	3154.22	3154.22	2558.33	595.89	8801.00	5646.78	5646.78
DIV OF MATH SCI CONF & MEETINGS		.00		.00	1166.00	1166.00	1166.00
MED LAB TECH SALARIES	5880.00	5880.00	4200.00	1680.00	20160.00	14280.00	14280.00
MED LAB TECH CONTR SERV	204.25	204.25	179.25	25.00	400.00	195.75	195.75
MED LAB TECH SUPPLIES	3683.59	3683.59	2350.83	1332.71	4691.00	1007.41	1007.41
MED LAB TECH CONF & MEETINGS	129.40	129.40	67.20	62.20	410.00	280.60	280.60
ADN ADMIN SALARIES	2787.94	2787.94	1204.60	1583.34	19000.00	16212.06	16212.06
ADN SALARIES INSTR	9719.17	9719.17	3529.57	6189.60	66185.00	56465.83	56465.83
ADN OFC SALARIES	1883.00	1883.00	1345.00	538.00	6456.00	4573.00	4573.00
ADN CONTR SERV		.00		.00	25.00	25.00	25.00
ADN SUPPLIES	311.15	311.15	70.62	240.53	1480.00	1168.85	1168.85
ADN CONF & MEETINGS	131.50	131.50	56.25	75.25	1495.00	1363.50	1363.50
LPN SALARIES							
	15274.28	15274.28	11446.46	3827.82	48865.00	22144.26	22144.26
LPN CONTR SERV		.00		.00	75.00	75.00	75.00
LPN SUPPLIES	216.42	216.42	47.51	168.91	1590.00	1373.58	1373.58
LPN CONF & MEETINGS	31.20	31.20	31.20	.00	740.00	708.80	708.80
RAD TECH SALARIES	4920.00	4920.00	3540.00	1380.00	16560.00	11640.00	11640.00
RAD TECH CONTR SERV		.00		.00	700.00	700.00	700.00
RAD TECH SUPPLIES	206.05	206.05	182.70	23.35	2785.00	2578.95	2578.95
RAD TECH CONF & MEETINGS	328.50	328.50	70.60	257.90	1000.00	671.50	671.50
DIV OF PHYS ED SALARIES	7367.73	7367.73	2455.91	4911.82	53700.00	46332.27	46332.27
DIV OF PHYS ED SUPPLIES	727.29	727.29	45.02	682.27	2172.00	1444.71	1444.71
DIV OF PHYS ED CONF & MEETINGS	40.00	40.00		40.00	602.00	562.00	562.00
PART TIME SALARIES BUNCH		.00		.00	17150.00	17150.00	17150.00
PART TIME SALARIES SAGMOE		.00		.00	10600.00	10600.00	10600.00
PART TIME SALARIES WILLIAMS	1545.09	1545.09	498.53	1046.56	110000.00	108454.91	108454.91

Account	Total Expenditures	to Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
SUMMER SESSION SALARIES	66,856.02	66,856.02	65,996.02	860.00	67,000.00	143.98	143.98
INSTR SECR SALARIES	7,605.07	7,605.07	5,410.41	2,194.66	27,086.00	19,480.93	19,480.93
WORKROOM CONTR SERV	1,007.70	1,007.70	1,007.70	.00	1,100.00	92.30	92.30
UNALLOCATED INSTR CONTR SERV	129.43	129.43	57.05	72.38	2,000.00	1,870.57	1,870.57
FACULTY IN SERVICE TRAINING	558.32	558.32	558.32	.00	5,000.00	4,441.68	4,441.68
WORKROOM SUPPLIES	338.69	338.69	175.98	162.71	1,000.00	661.31	661.31
FACULTY OFFICE SUPPLIES	213.77	213.77	160.32	53.45	800.00	586.23	586.23
INSTITUTIONAL COMM SUPPLIES	70.53	70.53	19.20	51.33	200.00	129.47	129.47
TUITION REIMBURSEMENT	1,409.75	1,409.75	1,409.75	.00	5,500.00	4,090.25	4,090.25
ARTS & SCI DEAN SALARY	7,583.31	7,583.31	5,416.65	2,166.66	26,000.00	18,416.69	18,416.69
ARTS & SCI ASST DEAN	4,343.85	4,343.85	2,606.31	1,737.54	19,113.00	14,769.15	14,769.15
ARTS & SCI SECR SALARY	2,594.60	2,594.60	1,969.60	625.00	8,056.00	5,461.40	5,461.40
ARTS & SCI FED WORK STUDY	2,855.30	2,855.30	1,110.96	1,744.34	18,745.00	15,889.70	15,889.70
ARTS & SCI STATE WORK STUDY	732.03	732.03	641.55	90.48		732.03 CR	732.03 CR
STUDENT TUTORS	336.00	336.00	40.50	295.50	2,500.00	2,164.00	2,164.00
ARTS & SCI OFC SUPPLIES	167.43	167.43	106.11	61.32	900.00	732.57	732.57
ARTS & SCI ASST DEAN SUPPLIES	80.58	80.58	23.71	56.87	400.00	319.42	319.42
ARTS & SCI CONF & MEETINGS		.00		.00	720.00	720.00	720.00
ARTS & SCI ASST DEAN CONF & MEETINGS		.00		.00	360.00	360.00	360.00
CAREER ED DEAN SALARY	7,437.50	7,437.50	5,312.50	2,125.00	25,500.00	18,062.50	18,062.50
CAREER ED ASST DEAN SALARY	5,541.69	5,541.69	3,958.35	1,583.34	19,000.00	13,458.31	13,458.31
CAREER ED SECR SALARY	2,460.50	2,460.50	1,757.50	703.00	8,436.00	5,975.50	5,975.50
CAREER ED FED WORK STUDY	972.92	972.92	547.56	425.36	14,380.00	13,407.08	13,407.08
CAREER ED STATE WORK STUDY	1,065.75	1,065.75	525.23	540.52		1,065.75 CR	1,065.75 CR
CAREER ED STUDENT EMPLOYEES	1,697.29	1,697.29	1,142.14	555.15	6,000.00	4,302.71	4,302.71
CAREER ED DEAN SUPPLIES	335.58	335.58	283.10	52.48	1,500.00	1,164.42	1,164.42
CAREER ED ASST DEAN SUPPLIES	132.13	132.13	105.53	26.60	750.00	617.87	617.87
CAREER ED DEAN CONF & MEETINGS		.00		.00	1,500.00	1,500.00	1,500.00
CAREER ED ASST DEAN CONF & MEETINGS	22.00	22.00	22.00	.00	500.00	478.00	478.00
COMM ED ADMIN SALARIES	6,078.31	6,078.31	4,341.65	1,736.66	20,840.00	14,761.69	14,761.69
COMM ED INSTR SALARIES	9,362.50	9,362.50	4,087.50	5,275.00	63,000.00	53,637.50	53,637.50
COMM ED COORDINATORS	287.50	287.50		287.50	4,500.00	4,212.50	4,212.50
COMM ED SECR SALARIES	2,671.34	2,671.34	1,908.10	763.24	9,159.00	6,487.66	6,487.66
COMM ED CONTR SERV	240.00	240.00		240.00	3,000.00	2,760.00	2,760.00
COMM ED SUPPLIES	391.50	391.50	238.46	153.04	2,400.00	2,008.50	2,008.50
COMM ED CONF & MEETINGS	143.88	143.88		143.88	1,800.00	1,656.12	1,656.12
ACADEMIC SKILLS SALARIES	3,671.88	3,671.88	1,723.96	2,447.92	36,500.00	32,828.12	32,828.12

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
ACADEMIC SKILLS FED WORK STUDY	355.45	355.45	152.17	203.28	2700.00	2344.55	2344.55
ACADMIC SKILLS CONTR SERV		.00		.00	500.00	500.00	500.00
ACADEM SKILLS SUPPLIES	274.48	274.48	203.89	70.59	3000.00	2725.52	2725.52
ACADEM SKILLS CONF & MEETINGS	83.60	83.60		83.60	300.00	216.40	216.40
LRC ADMIN SALARIES	5541.69	5541.69	3958.35	1583.34	19000.00	13458.31	13458.31
LRC PROF SALARIES	5424.99	5424.99	1808.33	3616.66	43400.00	37975.01	37975.01
LRC SECR SALARIES	6168.19	6168.19	4405.85	1762.34	21148.00	14979.81	14979.81
LRC FED WORK STUDY	1891.33	1891.33	981.85	909.48	9000.00	7108.67	7108.67
LRC STATE WORK STUDY	84.60	84.60		84.60		84.60 CR	84.60 CR
LRC CONTR SERV	538.04	538.04	243.47	294.57	3500.00	2961.96	2961.96
LIBRARY SUPPLIES	4161.82	4161.82	3998.82	163.00	8300.00	4138.18	4138.18
A V SUPPLIES	2139.38	2139.38	442.35	1697.03	6400.00	4260.62	4260.62
XEROX SUPPLIES	507.92	507.92	319.85	188.07	2000.00	1492.08	1492.08
LIBRARY BOOKS	3639.64	3639.64	1981.74	1657.90	25000.00	21360.36	21360.36
LRC CONF & MEETINGS	10.00	10.00		10.00	600.00	590.00	590.00
ADM & RECORDS PROF SALARIES	10850.00	10850.00	7750.00	3100.00	37200.00	26350.00	26350.00
ADM & RECORDS SECR SALARIES	9571.15	9571.15	7102.32	2468.83	26678.00	17106.85	17106.85
ADM & RECORDS FED WORK STUDY	1232.59	1232.59	699.14	533.45	3500.00	2267.41	2267.41
ADM & RECORDS CONTR SERV	415.00	415.00		415.00	390.00	25.00 CR	25.00 CR
ADM & RECORDS SUPPLIES	340.32	340.32	215.22	125.10	4800.00	4459.68	4459.68
ADM & RECORDS CONF & MEETINGS		.00		.00	500.00	500.00	500.00
COUNSELING SALARIES	22403.43	22403.43	15811.01	6592.42	79110.00	56706.57	56706.57
COUNSELING SECR SALARIES	1921.78	1921.78	1372.70	549.08	6589.00	4667.22	4667.22
HEALTH SERVICES SUPPLIES		.00		.00	300.00	300.00	300.00
FIN AIDS SALARIES	5906.25	5906.25	4218.75	1687.50	20250.00	14343.75	14343.75
FIN AIDS SECR SALARIES	1828.75	1828.75	1306.25	522.50	6270.00	4441.25	4441.25
STUDENT SERV ADMIN SALARY	7233.31	7233.31	5166.65	2066.66	24800.00	17566.69	17566.69
STUDENT SERV SECR SALARIES	2012.50	2012.50	1437.50	575.00	6900.00	4887.50	4887.50
STUDENT SERV FED WORK STUDY	6565.09	6565.09	3287.16	3277.93	37100.00	30534.91	30534.91
** STUDENT SERV STATE WORK STUDY	2735.52	2735.52	2071.53	663.99		2735.52 CR	2735.52 CR
COACHING SALARIES	325.00	325.00		325.00	9300.00	8975.00	8975.00
STUDENT SERV SUPPLIES	2435.92	2435.92	1218.56	1217.36	9000.00	6564.08	6564.08
STUDENT RECRUITMENT	546.21	546.21	546.21	.00	2000.00	1453.79	1453.79
COMMENCEMENT	468.16	468.16	358.43	109.63	4000.00	3531.84	3531.84
STUDENT SERV CONF & MEETINGS	520.44	520.44	243.84	276.60	4300.00	3779.56	3779.56
VETERANS GRANT PROGRAM SALARIES	4025.00	4025.00	2875.00	1150.00	13800.00	9775.00	9775.00
VETERANS GRANT SECR SALARIES	1661.94	1661.94	1187.10	474.84	5698.00	4036.06	4036.06
VETERANS GRANT SUPPLIES	591.88	591.88	447.43	144.45	2500.00	1908.12	1908.12
** STUDENT SERVICES CONTR. SERV.	136.00	136.00	136.00	-0-	300.00	164.00	164.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
VETERANS GRANT CONF & MEETINGS	69.40	69.40	74.00	4.60 CR	1,200.00	1,130.60	1,130.60
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	74,294.56	74,294.56	53,215.95	21,078.61	279,150.00	204,855.44	204,855.44
MAINT FED WORK STUDYBOYS	12,883.24	12,883.24	8,907.35	3,975.89	69,160.00	56,276.76	56,276.76
MATRONS FED WORK STUDY	3,094.05	3,094.05	2,577.70	516.35		3,094.05 CR	3,094.05 CR
MAINT STATE WORK STUDY BOYS	1,181.16	1,181.16	1,124.78	56.38		1,181.16 CR	1,181.16 CR
MATRONS STATE WORK STUDY	468.39	468.39	322.33	146.06		468.39 CR	468.39 CR
TELEPHONE	5,275.86	5,275.86	3,341.70	1,934.16	22,800.00	17,524.14	17,524.14
PRESIDENTS SALARY	10,208.31	10,208.31	7,291.65	2,916.66	35,000.00	24,791.69	24,791.69
PRES SECR SALARY	2,762.77	2,762.77	1,929.43	833.34	10,250.00	7,487.23	7,487.23
PRES OFC FED WORK STUDY	504.08	504.08	336.05	168.03	2,465.00	1,960.92	1,960.92
PRES OFC CONTR SERV		.00		.00	100.00	100.00	100.00
PRES OFC SUPPLIES	779.93	779.93	555.59	224.34	3,000.00	2,220.07	2,220.07
PRES OFC CONF & MEETINGS	390.80	390.80	197.35	193.45	2,500.00	2,109.20	2,109.20
SPECIAL AFFAIRS	606.05	606.05	583.55	22.50	1,500.00	893.95	893.95
BUS OFC ADMIN SALARIES	9,100.00	9,100.00	6,500.00	2,600.00	31,200.00	22,100.00	22,100.00
BUS OFC PROF SALARIES	5,979.19	5,979.19	4,270.85	1,708.34	20,500.00	14,520.81	14,520.81
BUS OFC SECR SALARIES	11,514.57	11,514.57	8,038.04	3,476.53	47,525.00	36,010.43	36,010.43
BUS OFC FED WORK STUDY	1,491.12	1,491.12	1,019.92	471.20	9,200.00	7,708.88	7,708.88
BUS OFC STATE WORK STUDY	258.50	258.50	258.50	.00		258.50 CR	258.50 CR
BUS OFC CONTR SERV	2,367.76	2,367.76	2,270.16	97.60	2,200.00	167.76 CR	167.76 CR
BUS OFC SUPPLIES	2,351.02 ◊	2,351.02 CR	1,631.28 ◊	719.74 CR	8,000.00	10,351.02	10,351.02
BUS OFC CONF & MEETINGS	424.78	424.78	271.83	152.95	2,000.00	1,575.22	1,575.22
PUBLIC RELATIONS SALARIES	5,775.00	5,775.00	4,125.00	1,650.00	19,800.00	14,025.00	14,025.00
PUB RELA SECR SALARIES	599.34	599.34	399.56	199.78	6,250.00	5,650.66	5,650.66
PUB RELA SUPPLIES	11,385.67	11,385.67	8,352.23	3,033.44	43,000.00	31,614.33	31,614.33
PUB RELA CONF & MEETINGS	33.60	33.60	21.00	12.60	750.00	716.40	716.40
AUDITING & LEGAL	1,670.94	1,670.94	1,042.20	628.74	13,000.00	11,329.06	11,329.06
ELECTIONS & OTHER	111.15	111.15	75.69	35.46	2,750.00	2,638.85	2,638.85
BOARD CONF & MEETINGS	40.60	40.60	40.60	.00	2,000.00	1,959.40	1,959.40
INSTITUTIONAL SECR SALARIES	1,939.56	1,939.56	1,385.40	554.16	6,650.00	4,710.44	4,710.44
GROUP HEALTH & LIFE INS	46,597.03	46,597.03	25,056.07	21,540.96	113,200.00	66,602.97	66,602.97
UNALLOCATED CONTR SERV	492.65	492.65	261.83	230.82	2,100.00	1,607.35	1,607.35
FACULTY ASSN SUPPLIES	.06	.06		.06	200.00	199.94	199.94
POSTAGE	5,554.72	5,554.72	4,270.08	1,284.64	25,080.00	19,525.28	19,525.28

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
PUBLICATIONS & DUES	1,040.00	1,040.00	990.00	50.00	6,200.00	5,160.00	5,160.00
ADVERTISING	13.94	13.94	6.80	7.14	500.00	486.06	486.06
RECRUITMENT	1,672.17	1,672.17	1,651.12	21.05	2,000.00	327.83	327.83
GENERAL INSURANCE	2,924.56	2,924.56	1,640.87	1,283.69	32,000.00	29,075.44	29,075.44
CAPITAL OUTLAY	.00	.00	.00	.00	23,691.00	23,691.00	23,691.00
STATE VOC EQUIPMENT	2,393.89	2,393.89	1,285.19	1,108.70		2,393.89 CR	2,393.89 CR
TUITION CHARGE BACK	3,512.77	3,512.77	3,512.77	.00	20,000.00	16,487.23	16,487.23
INSTITUTIONAL RESEARCH SUPPLIES	87.09	87.09	87.09	.00	1,000.00	912.91	912.91
INSTITUTIONAL RES CONF & MEETINGS	.00	.00	.00	.00	500.00	500.00	500.00
DATA PROC PROF SALARIES	14,233.31	14,233.31	10,166.65	4,066.66	48,800.00	34,566.69	34,566.69
DATA PROC NON ACADEM SALARIES	1,821.75	1,821.75	1,333.35	488.40	6,400.00	4,578.25	4,578.25
DATA PROC FED WORK STUDY	849.54	849.54	600.43	249.11	3,800.00	2,950.46	2,950.46
DATA PROC STATE WORK STUDY	92.83	92.83	22.33	70.50		92.83 CR	92.83 CR
DATA PROC CONTR SERV	7,317.60	7,317.60	7,202.60	115.00	9,216.00	1,898.40	1,898.40
DATA PROC SUPPLIES	2,239.56	2,239.56	2,212.95	26.61	3,600.00	1,360.44	1,360.44
DATA PROC CONF & MEETINGS	.00	.00	.00	.00	1,000.00	1,000.00	1,000.00
DATA PROC EQUIP RENTAL	9,659.85	9,659.85	7,233.75	2,426.10	45,012.00	35,352.15	35,352.15
AFFIRMATIVE ACTION CONTR SERV	.00	.00	.00	.00	250.00	250.00	250.00
AFFIRMATIVE ACTION SUPPLIES	.00	.00	.00	.00	400.00	400.00	400.00
AFFIRM ACTION CONF & MEETINGS	593.09	593.09	485.00	108.09	1,000.00	406.91	406.91
CONTINGENCIES	.00	.00	.00	.00	25,000.00	25,000.00	25,000.00
			T 250,712.791				
BUILDING FUND	704,449.91	704,449.41	453,737.12		3,091,403.00	2,386,953.09	2,386,953.09
BLDG & MAINT SUPPLIES	3,202.84	3,202.84	2,488.61	714.23	55,000.00	51,797.16	51,797.16
MAINT CONF & MEETINGS	68.90	68.90	16.80	52.10	1,000.00	931.10	931.10
SERVICE EQUIPMENT	.00	.00	.00	.00	10,000.00	10,000.00	10,000.00
MAINT CONTR SERV	1,761.37	1,761.37	1,230.18	531.19	24,600.00	24,838.63	24,838.63
GAS	15,805.14	15,805.14	10,590.64	5,214.50	99,800.00	83,994.86	83,994.86
ELECTRICITY	13,514.40	13,514.40	7,802.82	5,711.58	116,000.00	102,485.60	102,485.60
RENTAL	32.00	32.00	.00	32.00	1,000.00	968.00	968.00
CONTINGENCIES	.00	.00	.00	.00	15,000.00	15,000.00	15,000.00
	34,384.65 T	34,384.65 T	22,129.05 T	12,255.60 T	324,400.00 T	290,015.35 T	290,015.35 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
BUILDING IMPROVEMENTS		.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	38.44	38.44	38.44	.00	20.000.00	19,961.56	19,961.56
	38.44 T	38.44 T	38.44 T	.00 T	150.000.00 T	149,961.56 T	149,961.56 T
<u>BOND & INTEREST #1</u>							
DEBT PRINCIPAL RETIREMENT		.00		.00	225.000.00	225.000.00	225.000.00
INTEREST		.00		.00	74.700.00	74.700.00	74.700.00
OTHER FIXED CHARGES		.00		.00	500.00	500.00	500.00
	.00 T	.00 T	.00 T	.00 T	300.200.00 T	300.200.00 T	300.200.00 T
<u>BOND & INTEREST #2</u>							
DEBT PRINCIPAL RETIREMENT		.00		.00	115.000.00	115.000.00	115.000.00
INTEREST	2.300.00	2.300.00	2.300.00	.00	4.600.00	2.300.00	2.300.00
OTHER FIXED CHARGES		.00		.00	500.00	500.00	500.00
	2.300.00 T	2.300.00 T	2.300.00 T	.00 T	120.100.00 T	117,800.00 T	117,800.00 T
<u>WORKING CASH</u>							
MISC EXPENSES	201.23	201.23	201.23	.00	250.00	48.77	48.77
	201.23 T	201.23 T	201.23 T	.00 T	250.00 T	48.77 T	48.77 T

REVENUE REPORT

EDUCATIONAL FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	B udget	Unexpended	Unencumbered
1976 TAXES	431,744.59	431,744.59	374,690.42	57,054.17	710,373.00	278,628.41	278,628.41
CHARGE BACK REVENUE	3,115.19	3,115.19	934.50	2,180.69	10,000.00	6,884.81	6,884.81
SUMMER STATE APPORT		.00		.00	105,364.00	105,364.00	105,364.00
FALL STATE APPORT		.00		.00	56,758.00	56,758.00	56,758.00
SPRING STATE APPORT		.00	4,972.78	4,972.78	57,522.00	57,522.00	57,522.00
ICCB EQUALIZATION GRANT		.00		.00	19,450.00	19,450.00	19,450.00
VOC ED REG REIMB	20,447.00	20,447.00	20,447.00	.00	115,000.00	135,447.00	135,447.00
VOC ED EQUIP REIMB	7,633.00	7,633.00	7,633.00	.00	3,161.00	10,794.00	10,794.00
STATE WORK STUDY	5,498.92	5,498.92	5,498.92	.00	17,000.00	22,498.92	22,498.92
ILL OFFICE OF EDUC	10,437.00	10,437.00		10,437.00	20,000.00	9,563.00	9,563.00
HEW TITLE 2		.00		.00	3,500.00	3,500.00	3,500.00
VETERANS COST OF INSTR		.00		.00	17,972.00	17,972.00	17,972.00
FEDERAL WORK STUDY	16,782.84	16,782.84	7,616.21	9,166.63	124,000.00	107,217.16	107,217.16
VETERANS REPORTING FEE		.00		.00	8,500.00	8,500.00	8,500.00
STUDENT TUITION SUMMER	66,352.41	66,352.41	66,352.41	.00	66,352.00	.41	.41
TUITION FALL		.00		.00	386,478.00	386,478.00	386,478.00
TUITION SPRING		.00		.00	391,682.00	391,682.00	391,682.00
GRADUATION FEES		.00		.00	400.00	400.00	400.00
TRANSCRIPT FEES	300.00	300.00	161.00	139.00	700.00	400.00	400.00
PUB SERV INCOME		.00		.00	4,500.00	4,500.00	4,500.00
INTEREST ON INVESTMENTS		.00		.00	100.00	100.00	100.00
OTHER REVENUE	21.05	21.05	8.00	13.05	100.00	78.95	78.95
	495,174.16 T	495,174.16 T	411,210.84 T	63,963.32 T	3,147,447.00 T	2,652,272.84 T	2,652,272.84 T

BUILDING FUND

1976 TAXES	107,975.90	107,975.90	93,707.11	14,268.79	177,592.00	69,616.10	69,616.10
INTEREST ON INVESTMENTS		.00		.00	200.00	200.00	200.00
MISC REVENUE	392.00	392.00	330.00	62.00	1,000.00	608.00	608.00
	108,367.90 T	108,367.90 T	94,037.11 T	14,330.79 T	178,792.00 T	70,424.10 T	70,424.10 T

<u>SITE AND CONSTRUCTION FUND</u>	Total		Prev. Mo.				
Account	Receipts	To Date	To Date	This MO.	Budget	Unexpended	Unencumbered
ANNIXTER REVENUE	13666.50	13666.50	9111.00	4555.50	48000.00	34333.50	34333.50
UNIT 5 REVENUE	3000.00	3000.00		3000.00	12000.00	9000.00	9000.00
INTEREST ON INVESTMENTS	11303.78	11303.78	11303.78	.00	25000.00	13696.22	13696.22
	27970.28 T	27970.28 T	20414.78 T	7555.50 T	85000.00 T	57029.72 T	57029.72 T
<u>BOND AND INTEREST #1</u>							
1976 TAXES	182557.21	182557.21	158432.65	24124.56	300430.00	117872.79	117872.79
INTEREST ON INVESTMENTS	2930.75	2930.75	451.66	2479.09	6000.00	3069.25	3069.25
	185487.96 T	185487.96 T	158884.31 T	26603.65 T	306430.00 T	120942.04 T	120942.04 T
<u>BOND & INTEREST #2</u>							
1976 TAXES	72832.06	72832.06	63207.45	9624.61	119875.00	47042.94	47042.94
INTEREST ON INVESTMENTS	521.21	521.21		521.21	1200.00	678.79	678.79
	73353.27 T	73353.27 T	63207.45 T	10145.82 T	121075.00 T	47721.73 T	47721.73 T
<u>WORKING CASH FUND</u>							
SALE OF BONDS	90000.00	90000.00		90000.00	90000.00	.00	.00
INTEREST ON INVESTMENTS	6829.62	6829.62	2770.76	4058.86	10000.00	3170.38	3170.38
	96829.62 T	96829.62 T	2770.76 T	94058.86 T	100000.00 T	3170.38 T	3170.38 T

SAUK VALLEY COLLEGE

APPROVED BY

Ronald F. Coplan

PRESIDENT

Lorna Keegler

SECRETARY

DATE _____