

SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING
Second Floor Staff Dining Room 2K2
November 24, 1980 7:30 p.m.

- A. Call to Order
- B. Roll Call
- C. Written Communications from Visitors
- D. Recommended Actions:
 - 1) Approval of minutes as submitted
 - 2) Approval of Treasurers Report
 - 3) Approval of current bills for payment
 - 4) Approval of current payroll journal
 - 5) Personnel Matters:
 - a) Maintenance position resignation and replacement
 - 6) Approval of Dixon Developmental Center Contract
 - 7) Acceptance of donations
- E. Old Business:
 - 1) Policy revisions
 - a) Vacation Policy
 - b) Personal Day/Sick Leave Policy
 - 2) Approval of FY 80 Audit
- F. New Business:
 - 1) SVC participation in community recognition of Ronald Reagan
- G. Reports:
 - 1) Student Trustee
 - 2) ICCTA representative
 - 3) SVC Foundation members
- H. Presidents Report:
 - 1) Administrative Organization Analysis
 - 2) Open Meeting Act revisions
 - 3) Re-accreditation of SVC radiography program
 - 4) Gymnasium repair project
 - 5) Council of Presidents
 - 6) Other
- I. Time of Next Meeting

DON'T FORGET

6:30 P.M. WORKSHOP ON FACULTY
PROMOTIONS

ALSO A REMINDER.....THE BOARD MEETING WILL BE
HELD IN ROOM 2K2 (THE FACULTY DINING ROOM ON
THE SECOND FLOOR)

THE REGULAR MEETING WILL BEGIN AT 7:30 P.M.

SAUK VALLEY COLLEGE

RURAL ROUTE FIVE, DIXON, ILLINOIS 61021



DATE November 18, 1980

MEMORANDUM

TO: Sauk Valley College Board of Trustees

FROM: Dr. Hal Garner

RE: Background Materials For November 24 Workshop
on Faculty Promotion

Since the topic of "faculty promotions" was raised at the last meeting, additional interest has been generated. I made a point of discussing the topic with the faculty in a Faculty Forum. In addition, I have received a memorandum from the Faculty Association (see Mathis 11/12/80 - Exhibit A) and had further consultation with Dr. Mathis as president of the Association. As a result, it has been made clear that we are not raising the topic in order to change the promotional criteria within the Faculty Contractual Agreement (see Exhibit B for a summary of Article IX from the Agreement; or Exhibit C, for the full text). Instead, the only question behind the topic under discussion is whether or not the Board feels the need to exercise its prerogative and place any limitation, or special definition, on those criteria as provided for in the Contractual Agreement.

The administration feels the responsibility to bring to the Board for its consideration only those recommendations which meet the criteria outlined. When this is done, it honors not only the spirit of the contract but the role expectancy and responsibility of the professional staff. Faculty can plan their professional growth and administrators can administer the process as prescribed by the Board.

Therefore, we propose to plan ahead and deal with the question conceptually and non-personally to determine if the Board wishes to provide any additional direction for the administration to follow.

If the Board feels the need for some limitation of promotion beyond those already provided, these are some which could be considered:

1. Years in rank

All persons would be expected to remain a minimum number of years in a new rank before moving to the next.

2. Maximum number of promotions per year.

3. Maximum percentage of faculty to be promoted in one year.

4. A limitation on the number of faculty to be in each rank at any one time.

There are arguments for and against each of these limitations which we can discuss in the workshop.

In addition, we have prepared several summaries for your information: A "Record of Promotion" (Exhibit D) and a scattergram showing the distribution of our current faculty in rank for 1980-81 (Exhibit E).

As the Board deliberates on the process of promotion, it can count on the administration to carry out its responsibility to conduct a critical review of all promotions. We will analyze each one in light of the general and specific requirements outlined in Article IX of the contract. We will be sure that the minimum requirements for degree, graduate credit and years of experience are met. We will also prepare an evaluation and documentation for each of the following seven criteria:

1. Mastery of subject matter
2. Demonstrated teaching capability
3. Interest in students as individuals
4. Understanding of the comprehensive community college program
5. Potential for continued professional growth
6. Meritorious service
7. Number of years in present rank

In summary, we will plan and prepare for Board consideration of each recommendation, a well evaluated and documented recommendation.

If the Board is satisfied with the present criteria and the related administrative provisions, it may simply wish to "reaffirm its confidence in the present promotion process and the criteria as outlined in the Faculty Contractual Agreement.

dlg



SAUK VALLEY COLLEGE

Exhibit "A"

Page #1

FACULTY ASSOCIATION

R. R. 5 • Dixon, Illinois 61021 • Phone Area 815 288-5511

November 12, 1980

TO: Dr. Hal Garner, SVC President

FROM: Dr. Jerry Mathis, President SVCFA

Your request for guidelines for promotions from the Board indicates that you consider this to be an important topic. We agree.

Following the brief discussion of this topic at the Forums, a number of faculty members have raised questions concerning the Board Workshop on promotional policy scheduled for November 24.

We have enclosed a summary of our understandings and concerns related to the issues to be discussed by the Board.

In the interest of continued good relations between the Association and Administration, could you meet with us for informal dialogue on this topic at 2:00 p.m. on Tuesday, November 18, in Room 2C9?

jg



SAUK VALLEY COLLEGE

FACULTY ASSOCIATION

R. R. 5 • Dixon, Illinois 61021 • Phone Area 815 288-5511

November 12, 1980

Understandings and Concerns of the Association Regarding Promotions

1. Promotional policy is a negotiable item; the contract stipulates guidelines for promotions.
2. Although the final decision rests with the Board, recommendations for promotions and merit raises are the responsibility of the appropriate dean or other immediate supervisor. Any departure from this procedure could appear to be in conflict with the contract.
3. Any further guidelines should derive from the negotiation process.
4. Faculty input regarding procedures for implementing promotional policy could be helpful in avoiding 'undue' anxiety and conflict.
5. Should the Board decide on guidelines for implementation of promotional policy, what criteria will be used in establishing these guidelines? What role will the Administration play in the development of these criteria?

PROMOTION CRITERIA*

SPECIFIC REQUIREMENTS

	ASST. INSTRUCTOR	INSTRUCTOR	ASST. PROF.	ASSOC. PROFESSOR	PROFESSOR
DEGREE DEGREE	2 year post high education	Masters or Bachelors plus 30 graduate hours or 150 college credit hours.	Masters or Bachelors + 30 graduate hours or 150 credit hours	Masters plus 30 graduate hours or Bachelors plus 60 graduate credit hours or 280 college credit hours	Doctorate or Masters plus 60 graduate hours or Bachelors and 80 graduate hours or 200 college credit hours
Experience (Alternative to experience)			4 years Doctorate	8 years (2 in College) Doctorate and 6 years experience including 2 in college	10 years (5 in college)

GENERAL REQUIREMENTS:

These seven requirements are considered in the evaluation of faculty for promotion consideration in any rank.

1. Mastery of subject matter
2. Demonstrated teaching capability
3. Interest in students as individuals
4. Meritorious service
5. Number of years in present rank
6. Potential for continued professional growth
7. Understanding of the comprehensive community college program

* As outlined in Article IX of Faculty Contractual Agreement

Note: This is an abbreviated summary of requirements. A reading of the original language in Article IX of The Faculty Contractual Agreement is necessary for complete understanding.

- years of clinical and work experience in determining placement on the schedule. 1
2
- A. Assistant Instructor: A certificate or diploma from a vocational, technical, or other training school in the field of specialization. Program of preparation should be the equivalent of two years of post high school education. This rank may also be assigned to an appointee who holds a bachelor's degree and is working toward a master's degree in the field of teaching specialization or a master's degree with a graduate major in the teaching subject field. 3
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- B. Instructor: A master's degree in the field of specialization, or a master's degree with a graduate major in the teaching subject field. In those fields in which a graduate degree is not available, the following alternatives may be considered: 13
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1. A bachelor's degree and 30 semester hours of graduate credit, or 19
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 2. A total of 150 semester hours of college credit. 21
- In all cases, the preparation should include the equivalent of an undergraduate major and appropriate graduate courses in the field of specialization. 22
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- C. Assistant Professor: A master's degree in the field of specialization or a master's degree with a graduate major in the subject field and four years of professional experience; or a doctorate degree in the field of specialization and less than four years of professional experience. In those fields in which a graduate degree is not available, the following alternatives may be considered: 26
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1. A bachelor's degree and 30 semester hours of graduate credit, or 35
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 2. A total of 150 semester hours of college credit. 37
- In all cases, the preparation should include the equivalent of an undergraduate major and appropriate graduate courses in the field of specialization. 38
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- D. Associate Professor: A master's degree in the field of specialization or a master's degree with a graduate major in the teaching subject field and 42
43
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30 hours of approved graduate credit, and eight years of professional experience, at least two of which shall be successful college teaching, or a doctor's degree in the field of specialization, and six years of professional experience, at least two of which shall be successful college teaching.

In those fields in which a graduate degree is not available, the following alternatives may be considered:

1. A bachelor's degree and 60 semester hours of graduate credit, or
2. A total of 180 semester hours of college credit.

In all cases, preparation should include the equivalent of an undergraduate major and appropriate graduate courses in the field of specialization.

E. Professor: A doctor's degree in the field of specialization, or a master's degree in the field of specialization or a master's degree with a graduate major in the teaching subject field, and 60 hours of approved graduate credit. Ten years of experience, at least five of which shall be successful college teaching. In those fields in which a graduate degree is not available, the following alternatives may be considered:

1. A bachelor's degree and 80 semester hours of graduate credit, or
2. A total of 200 semester hours of college credit.

In all cases, preparation should include the equivalent of an undergraduate major and appropriate graduate courses in the field of specialization.

9.4 General Requirements for Promotion of Faculty

A. The following general qualifications will be considered in the promotion of faculty. All seven promotional criteria will be considered in the evaluation of a faculty member when he or she is considered by the Dean for promotion.

1. Mastery of subject matter
2. Demonstrated teaching capability
3. Interest in students as individuals
4. Understanding of the comprehensive community college program

5. Potential for continued professional growth 1
6. Meritorious service 2
7. Number of years in present rank 3

The specific minimum requirements for selection of instructional staff as set forth in Section 9.1 of this Article are minimum requirements for promotion and shall be considered with the general requirements set forth in this paragraph for promotion of faculty members. For good cause shown, faculty members with non-academic backgrounds and qualifications may be promoted to the rank of instructor without regard for the specific minimum requirements for promotion.

- 9.5 Credit hours used for promotional purposes shall be accumulated based upon the following criteria: 13

- A. Undergraduate and graduate credits from an established institution of higher education. 15

1. Such course work shall be approved by the appropriate Dean of Instruction prior to enrollment in the class. 17

2. Such course credits shall meet with the Dean's approval as being related to the faculty member's actual or intended employment at Sauk Valley College, and toward improvement of his/her instructional capacity. 20

- B. Credit shall be granted for non-credit seminars, symposiums and workshops on the ratio of 1 credit equal to 15 hours of actual contact experience. 25

1. Such instruction shall be approved by the appropriate Dean of Instruction prior to enrollment. 28

2. Such credit shall be granted by the Dean as being related to the faculty member's actual or intended employment at Sauk Valley College, and toward improvement of his/her employment capacity. 31

- C. Any future professional or occupational activity applicable to the instructional assignment may, upon prior approval, be granted creditable hours toward rank or experience advancement. 36

- 9.6 Promotion of faculty may be made by the Board of Trustees upon the recommendation of the appropriate Dean and the President of the College, and is at the sole discretion of the Board of Trustees. The 40

acquisition of graduate credit hours and necessary
experience to meet specific minimum requirements for
the selection of instructional staff is only one
criterion to determine eligibility for promotion.

ARTICLE X

Types of Appointments

- 10.1 Appointment to the faculty shall be in one of three
categories: temporary, term, or continuing.
- A. A temporary appointment shall be an appointment
for an unspecified period and may be terminated at
any time. Temporary appointments ordinarily are
for part-time service, voluntary service, or for
periods of less than one year.
- B. A term appointment shall be an appointment for
a specified period of time, normally for one year.
Such an appointment shall automatically expire
at the end of the agreed term unless terminated
earlier in accordance with subsequent provisions
of these policies.
- C. A continuing appointment shall be a tenured
appointment and shall continue indefinitely unless
terminated in accordance with subsequent provisions
of these policies. It shall not be affected by
change in rank.

ARTICLE XI

Evaluation Policies

- 11.1 In order to ensure quality education and management
accountability, the evaluation of a faculty member's
performance is the responsibility of the appropriate
Dean or other supervisor who is responsible to the
President for the preparation of recommendations
regarding the status of staff under his/her super-
vision. Evaluation will be related to duties and
responsibilities as stated in the Professional Staff
Handbook.

RECORD OF PROMOTION

(Actual 1976-80)

*
(Projected 1981-85)

Area	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
Student Services	0	1	1	1	1	0	0	1	2	3
Career Education	2	3	7	2	5	2	3	3	3	3
Arts & Sciences	2	1	3	1	3	6	2	6	2	1
Total	4	5	11	4	9	8	5	10	7	7

Ofc. of the President
November 14, 1980
mv

Note: These projections are our current best estimates and are made for their projective value only.

YEAR 80-81

STEP	ASST. INSTR.	INSTR.	ASSIST. PROF.	ASSOC. PROF.	PROFESSOR*
1.					
2.					
3.			4		
4.	1		1		
5.	1	1	2		
6.		1		3	1
7.	2	1	1	1	
8.			4	4	2
9.		1		3	1
10.		2		2	
11.			4		
12.		1	1	1	
13.			5	8	1
14.					
15.					

N = 60

MINUTES OF THE SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING

November 24, 1980

The Board of Trustees of Sauk Valley College met in regular meeting at 7:30 p.m. on November 24, 1980 in the Faculty Dining Room of Sauk Valley College, Rural Route #5, Dixon, Illinois. Before the regular meeting, a workshop was held at 6:30 p.m. on faculty promotions.

Workshop: Dr. Garner distributed material on criteria for promotions and a discussion followed. It was the consensus of the Board that the administration should plan and prepare for Board consideration a well documented and evaluated recommendation for each promotion. The Board noted that they are presently satisfied with the present criteria and related administrative provisions and reaffirmed its confidence in the present promotion process and the criteria as outlined in the Faculty Contract.

Call to Order: Chairman Reigle called the meeting to order at 7:30 p.m. and the following members answered roll call:

John Fassler	Kay Fisher
Lorna Keefer	Oscar Koenig
Ann Powers	Juanita Prescott
William Reigle	

Absent: Scott Quick

Minutes: It was moved by Member Prescott and seconded by Member Koenig that the Board approve the minutes of the October 27 meeting as presented. Motion voted and carried.

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

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

Educational Fund	\$353,861.65
Building Fund	8,863.97
Site and Construction	6,198.30

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

- Payroll: It was moved by Member Powers and seconded by Member Koenig that the Board approve the payroll of October 31 in the amount of \$166,026.10 and the payroll of November 15 in the amount of \$118,083.72. In a roll call vote, all voted. aye. Motion carried.
- Resignation: It was moved by Member Koenig and seconded by Member Keefer that the Board accept the resignation of John Donahue as a Boiler/Security person in the maintenance department and authorize the administration to fill this vacancy. Motion voted and carried.
- After discussing the situation created by waiting to hire replacements on the classified staff until the Board approved the position, Dr. Garner was directed to prepare a policy revising this policy for a future meeting.
- DDC Contract: It was moved by Member Prescott and seconded by Member Koenig that the Board approve the attached contract with the Dixon Developmental Center to cover the period of January 12, 1981 through June 30, 1981. In a roll call vote, all voted aye. Motion carried.
- Donations: It was moved by Member Prescott and seconded by Member Fisher that the Board accept the donation of mild steel scrap from Sims Cab, Inc. of Rock Falls and art reference books from Mrs. Bill Montgomery, and that letters of appreciation be sent to the donors. Motion voted and carried.
- Policy Revisions: The attached policy revisions on sick leave and vacation were presented to the Board for first reading. The second reading and adoption is anticipated at the next meeting.
- Audit: It was moved by Member Keefer and seconded by Member Koenig that the Board accept the FY 80 audit reports of all college funds and the special audit for college workstudy and educational opportunity grants. In a roll call vote, all voted aye. Motion carried.
- Auditor: Discussion was held on the appointment of an auditor for the next fiscal year. It was the consensus of the Board that this should be discussed at a workshop at some future date.

Reagan
Committee:

Dr. Garner reported to the Board that he had written a letter to President-elect Reagan congratulating him on his victory and inviting him to visit the college when he returned to this area. He said he had asked him to be our 1981 Commencement speaker sometime in May. He told the Board he had also written to the mayor of Tampico and the Dixon Chamber of Commerce offering the college's assistance on any projects undertaken to honor our new president.

Board Policy
Revisions:

Discussion was held on Board policy revisions necessitated by the changes in the election laws. Dr. Garner suggested that this and other necessary policy revisions be completed in January or February of next year. Mr. Reigle asked Member Prescott to list any changes or revisions that she had and send them to Dr. Garner for consideration.

Reports:

Due to the absence of Scott Quick, Dr. Garner reminded the Board of the Kurt Thomas performance on November 30 and the MIME performance on December 1 at 8:00 p.m. by Tim Settimi.

Member Prescott presented the attached reports on the status of the ICCTA Policy Concerns Committee. She also alerted the Board to changes in the Open Meetings Act and proposals on retirement insurance currently under consideration.

Member Keefer reported to the Board that the Foundation committee system is beginning to function. At the present time they are planning a publicity brochure which will be presented to the membership at the next regular meeting.

Dr. Garner reported on the attached plan for an analysis of administrative structure at Sauk Valley College. He noted that administrators, faculty, classified staff and Board members were requested to complete this analysis. This is to be turned in by December 15. The timetable then calls for Dr. Joseph Cosand (consultant) to spend a week at the college during the last part of January, a preliminary report to be made at the February 23 Board meeting and a final report for action to be presented at the March meeting.

Dr. Garner also highlighted proposed revisions in the Open Meeting Act, the re-accreditation

of our radiography program, the current status of the gym column repair project, the workings of the Council of Presidents legislative committee, the committee of administrators formed to study administrative evaluations, the mid-meeting mailings, experimental move of the Board meetings to 2K2, and finally requested the Board consider an executive session for a 6 month review of his work. Chairman Reigle noted this appraisal could be held in executive session after the December meeting.

Adjournment:

Since there was no further business, it was moved by Member Powers and seconded by Member Koenig that the Board adjourn to 7:30 p.m. on December 22, 1980.

The meeting adjourned at 8:41 p.m.

Respectfully submitted:



Kay Fisher, Secretary

Board Meeting of
November 24, 1980

Agenda Item E-1

POLICY REVISIONS
(First Reading)

In order to accommodate the action of the Board at its October meeting, the two parts of the fringe benefits policy 419.01 dealing with 1) Vacations and 2) Sick Leave need to be revised.

Proposed revisions for each part of the policy are attached.

RECOMMENDATION: Board approval to accept the first reading of the proposed policy revisions.

mv

PROPOSED REVISIONS - POLICY 419.01 F - VACATIONS

This portion of Section "F" Vacations now reads:

Classified personnel, administrative faculty, and 12-month counselors will receive paid annual vacation credit at the rate of one day per month for classified personnel and two days per month for administrative faculty and counselors, effective with the first day of the full month of employment.

The revision of that portion is proposed as follows:

Classified personnel, administrative faculty, and 12-month counselors will receive paid annual vacation at these monthly rates:

CLASSIFIED

1 day per month during the first and second years of employment.

1.083 days per month during the third and fourth years of employment.

1.166 days per month during the fifth and sixth years of employment.

1.25 days per month during the seventh and all subsequent years of employment.

ADMINISTRATIVE AND COUNSELING FACULTY

2 days per month.

These rates are effective with the first day of the first full month of employment, which becomes the official employment anniversary date for all vacation computations.

PROPOSED REVISION - POLICY 419.01 G - SICK AND PERSONAL LEAVE

Revise the title to read: G. Sick and Personal Leaves

This section would be added to the end of the current section "G":

Each member of the full-time administrative faculty and classified staff may take three personal leave days annually for personal reasons. Each day so taken will be charged against the employee's accumulated sick leave credit.

Staff members shall make reasonable effort to provide adequate notice to their supervisors when they are to be on a personal leave of absence.

Bd Record copy

State of Illinois Department of Mental Health and Developmental Disabilities	CONTRACT NUMBER 5113	CONTRACT Page 1 of 7 Pages
	Contract Amount:	SCHEDULE
	Estimated \$ 10,277.50	Page 1 of 1 Pages

SCHEDULE E — Contract Detailed Specifications

THE PROVISIONS OF THIS CONTRACT ARE SUBJECT TO
APPROPRIATION OF FUNDS BY THE CURRENT GENERAL
ASSEMBLY.

Term of Contract: From 1-12-81 through 6-30-81 License No. _____
(Beginning Date) (Ending Date)

SPRING-SUMMER SEMESTERS

Sauk Valley College agrees to provide all courses required for the completion of the Practical Nursing Academic Program for ten (10) Dixon Developmental Center employees who have met the criteria for admission into the aforementioned program. Determination of what constitutes required courses shall be according to the dictates of the established Practical Nursing Curriculum in conjunction with the assessment of each individual student by the Practical Nursing Academic Program Coordinator of Sauk Valley College. Hours in attendance for classroom and clinical experience, as required by the Practical Nursing Academic Program, shall be verified by the aforementioned Coordinator and reported to the Dixon Developmental Center on a weekly basis. Also, at the end of each semester, a scholastic status report for each enrollee shall be forwarded to the Dixon Developmental Center.

In return for the above stated services Dixon Developmental Center agrees to pay Sauk Valley College full cost of tuition at the rate not to exceed \$25.00 per credit hour, full cost of all required textbooks estimated to be \$179.25 per enrollee, full cost of all miscellaneous educational materials estimated to be \$113.50 per enrollee and a National League of Nursing exam charge estimated to be \$10.00 per enrollee.

Sauk Valley College shall submit billing for the above stated services in accordance with their usual billing routine.

THIS SCHEDULE E IS EXPRESSLY MADE A PART OF SCHEDULE C, ATTACHED HERETO AND MADE A PART HEREOF. PARTIES AGREE TO PERFORM ACCORDING TO THE GENERAL SPECIFICATIONS IN SAID SCHEDULE C AND TO THE DETAILED SPECIFICATION IN THIS "SCHEDULE E", AND NEITHER IS TO BE CONSIDERED SEPARABLE. CONTRACTOR HAS REVIEWED SCHEDULE C AND CERTIFIES THAT HE IS IN COMPLIANCE WITH ARTICLES 2, 3, 6 AND 9.

Signature of Contractor <i>W. Harold Gamm</i>	Signature of Department Director
Signature of Facility Director <i>Christina Linderson</i>	Execution date

State of Illinois Department of Mental Health and Developmental Disabilities SCHEDULE C - General Provisions /Prerequisites	CONTRACT NUMBER 5112	SCHEDULE
		Page 1 of 6 Pages

ARTICLE 1 - AUTHORITIES

1.1 CONTRACT AUTHORITY

This contract has been executed under the Department of Mental Health and Developmental Disabilities' (hereafter known as "Department") authority to make contracts and will utilize funds appropriated to the Department. The contract is contingent on the availability of appropriated funds.

1.2 AUTHORITY TO BIND PRINCIPAL

If an individual executes this contract to bind a person other than himself, he must state the legal basis for his authority and supply acceptable evidence of his authority to bind his principal in the manner evidenced by this contract. This individual warrants that if it is found that he did not have the authority to bind his principal, the executing individual will become primarily liable for this contract.

1.3 CAPACITY OF STATE OFFICERS

The Director of the Department and his employees, when acting within their delegated sphere of authority, are acting as state officials in their legal capacity and not personally.

1.4 ASSIGNABILITY OF CONTRACT

This contract may not be assigned or transferred to another party except with the express written consent of the Director.

ARTICLE 2 - BID TERMS & CONDITIONS

2.1 SPECIFICATIONS COMPLIANCE

Bids must conform to Schedule B and E in every detail. The Department reserves the right to reject any and all bids.

2.2 ALTERNATE BIDS

Alternate bids will not be considered unless specifically outlined or authorized in the contract specifications.

2.3 SUBMISSION AND WITHDRAWAL OF BIDS

All competitively bid contracts of \$2,500.00 or more shall be submitted on Department forms.

Bids and modifications thereof shall be enclosed in sealed envelopes addressed to the issuing office, showing name and address of the bidder type of service, date and hour of opening and invitation number, if one has been issued, on the face of the envelope. Bids not in compliance will be rejected. Telephonic or telegraphic proposals shall not be considered; however, proposals may be modified by telegraphic notice provided such notice is received prior to the time set for the opening of the proposals.

2.4 FEPC NUMBER

A bidder must have or have applied for a FEPC number at least three (3) days prior to bid opening. Proof of application must accompany the bid.

ARTICLE 3 - CONTRACTOR'S QUALIFICATIONS

3.1 FINANCIAL RESOURCES

Upon request the Contractor shall provide evidence of adequate financial resources for performance or demonstrate the ability to obtain such resources. If the Contractor is unable to pay his debts as they mature, the Department has the right to void or cancel the contract and further avail itself of all remedies it may possess under applicable Federal bankruptcy statutes.

3.2 PERFORMANCE REQUIREMENTS

The Contractor shall have the necessary experience, organization, manpower, technical qualifications, skills and facilities, or have the ability to obtain them (including subcontractor arrangements), (acceptable evidence of "ability to obtain" is defined as a firm commitment or arrangement for the rental, purchase or other acquisition thereof). The Contractor shall have a satisfactory record of integrity and performance. Unsatisfactory performance by a Contractor shall be sufficient cause to disqualify him as an acceptable bidder.

When notified that he is the successful bidder and a performance bond is a requirement under the provisions of the contract, Contractor shall deliver evidence of performance bond coverage prior to the performance date of the contract.

Contractor shall submit lien waivers to the Department from all subcontractors which the Contractor may employ under this agreement.

3.3 GENERAL QUALIFICATIONS

The Contractor covenants that he/she has no public or private interest and shall not acquire directly or indirectly any such interest which would conflict in any manner with the performance of his/her services under the contract.

The contractor certifies that he/she has not been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois, nor has the contractor made an admission of guilt of such conduct which is a matter of record.

The Contractor shall be otherwise qualified and eligible to receive an award of contract under the laws and regulations of the State of Illinois and the Department.

ARTICLE 4 – DEFINITIONS AND CONSTRUCTION

4.1 TYPED/PRINTED PROVISIONS

Typed or written provisions take precedence over printed matter. Specific language takes precedence over general.

4.2 HEADNOTES

Headnotes in this contract are only editorial devices to aid reading and referencing and shall not be construed to add to, delete from, modify, or limit the provisions of the paragraphs associated with or related to the headnote.

4.3 CONTRACT NUMBER REFERENCES

The Department's contract number is the official reference. Other references such as Federal Contract or program numbers are only for convenience.

ARTICLE 5 – FINANCIAL AND PROPERTY MATTERS

5.1 METHOD OF PAYMENT PARTICULARS

The method of payment to be utilized for this contract is stated in MHF-91, Schedule B or Schedule E (Contract Detailed Specifications).

5.2 BILLING

As a condition precedent to payment of any funds under this contract, the Contractor shall submit an itemized billing on vouchers supplied by the Department.

The Contractor is responsible for billing and the collection of all services paid by private insurance, Medicare, Department of Public Aid, or other third party payers. The Department shall furnish to the Contractor all information available for such billings.

If Contractor's invoice is for a Public Aid recipient, charges shall not exceed rates approved by the Department of Public Aid. Additional or supplemental payment by the Department shall not be made. When contract rates differ from approved Public Aid Schedule of Charges and it has been determined the recipient of services is not Public Aid eligible, the rates in this contract prevail.

5.3 DELIVERY OF CONTRACT PAYMENTS

Payments to the Contractor shall be made payable in the name of the Contractor and sent to the person and place specified in Schedule B or Schedule E. The Contractor may change the payee, the person to whom payments are sent, or the place to which payments are sent by written notice to the Department. However, no such notice shall be binding on the Department until ten (10) days after it is actually received by the Department.

5.4 REQUESTS FOR PAYMENT DEADLINE

The Contractor agrees that all costs will be billed and final requests submitted in proper form no later than 45 days after the termination date of this contract.

5.5 LIMITATION ON COST

The total cost of this contract shall not exceed the total consideration set forth in MHF-91, Schedule B, or Schedule E. The Contractor agrees to fully complete the statement of work specified in Schedules B and E and all obligations under this contract within the stated total consideration.

5.6 ACCESS OF RECORDS AND RIGHT TO AUDIT

The Contractor agrees that the Department or its duly authorized representative and each federal agency involved, shall have access to examine any books, documents, papers and records of the Contractor relating to this contract. This condition expires three years after final payment under the Contract. The Contractor agrees to require all subcontractors under this contract, if any, to agree to the "Access of Records and Rights to Audit" clause stated above.

5.7 PROPERTY PURCHASED ON CONTRACT

If the purchase of property is an integral part of this contract, title to such property shall vest in the Department.

<p style="text-align: center;">State of Illinois Department of Mental Health and Developmental Disabilities</p> <p>SCHEDULE C – General Provisions/Prerequisites</p>	<p>CONTRACT NUMBER</p> <p style="font-size: 1.2em;">5112</p>	<p>SCHEDULE</p> <p>Page 3 of 6 Pages</p>
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ARTICLE 6 – PERSONNEL AND EMPLOYEE MATTERS

6.1 HIRING STATE EMPLOYEES

The contractor shall not be a state employee nor shall the contractor hire or contract with any employee of the State of Illinois for performance under this contract except as provided in Sections 11.1 or 11.5 of the Illinois Purchasing Act and with written approval of the Department.

6.2 ASSIGNMENT OF SPECIFIC PERSONNEL

Where a specific person, group, or association is specifically assigned to or provided for, in Schedule B or Schedule E of this contract, the Contractor shall not make a substitution nor change any stated capacity without the express written consent of the Department.

All employees assigned by the Contractor shall be physically able and competent to do their assigned work and shall be free of communicable disease. The facility shall have the right to request a medical certificate of physical fitness for any employee it feels necessary. Contractor, his subcontractors and their employees shall not fraternize or have intimate or illicit relations with patients/clients. Such conduct shall result in immediate and permanent removal of the employee from the facility premises and is cause for cancellation of the contract.

6.3 NON-DISCRIMINATION REQUIREMENTS

The Contractor, his employees, and subcontractors engaged by him in the performance of this contract shall comply with the State of Illinois Fair Employment Practices Act and the Fair Employment Practices Commission's Rules and Regulations hereby incorporated within this contract by reference, including but not limited to the following:

Equal Employment Opportunity

In the event of the Contractor's non-compliance with any provisions of the Equal Employment Opportunity Clause, the Illinois Fair Employment Practices Act or the Fair Employment Practices Commission's Rules and Regulations, the Contractor may be declared non-responsible and therefore ineligible for future contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations, and the contract may be cancelled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the Contractor agrees as follows:

- (1) That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin or ancestry, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service, and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization.
- (2) That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with the Commission's Rules and Regulations) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
- (3) That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin or ancestry, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service.
- (4) That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organization or representative of the contractor's obligations under the Illinois Fair Employment Practices Act and the Commission's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the Contractor in its efforts to comply with such Act and Rules and Regulations, the Contractor will promptly so notify the Illinois Fair Employment Practices Commission and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder.
- (5) That it will submit reports as required by the Illinois Fair Employment Practices Commission's Rules and Regulations, furnish all relevant information as may from time to time be requested by the Commission or the contracting agency, and in all respects comply with the Illinois Fair Employment Practices Act and the Commission's Rules and Regulations.

(6) That it will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Illinois Fair Employment Practices Commission for purposes of investigation to ascertain compliance with the Illinois Fair Employment Practices Act and the Commission's Rules and Regulations.

(7) That it will include verbatim or by reference the provisions of paragraphs 1 through 7 of this clause in every performance subcontract as defined in Section 1.1 (17) (b) of the Commission's Rules and Regulations so that such provisions will be binding upon every such subcontractor; and that it will also include the provisions of paragraphs 1, 5, 6 and 7 in every supply subcontract as defined in Section 1.1 (17) (a) of the Commission's Rules and Regulations so that such provisions will be binding upon every such subcontractor. In the same manner as with other provisions of this contract, the Contractor will be liable for compliance with applicable provisions of this clause by all its subcontractors and further it will promptly notify the contracting agency and the Illinois Fair Employment Practices Commission in the event any subcontractor fails or refuses to comply therewith. In addition, no Contractor will utilize any subcontractor declared by the Commission to be nonresponsible and therefore ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations.

ARTICLE 7 - SUBCONTRACTS

7.1 DEFINITIONS

(a) Subcontract: For purposes of this contract, "Subcontract" means any agreement, arrangement or understanding, written or otherwise, between a Contractor and any person other than a full or part time employee of the Contractor:

- (1) For the furnishing of supplies or services or for the use of real or personal property, including lease arrangements which in whole or in part, are utilized in the performance of this contract; or
- (2) under which any portion of the Contractor's obligation under this contract is performed, undertaken or assumed.

(b) Subcontractor: For purposes of this contract, "Subcontractor" means any person or organization (at any time performing one or more functions discussed in (a) above or otherwise fitting the situation discussed in (a) above).

7.2 CONSENT REQUIRED

Contractor shall notify the Department when he intends to engage a subcontractor for furnishing any of the work or services herein contracted. This provision will not be construed to require the approval of contracts of employment between the Contractor and personnel assigned for services thereunder.

ARTICLE 8 - PROPRIETARY RIGHTS

8.1 SUBJECT DATA

The term "subject data" as used herein means recorded information, whether or not copyrighted, that is specified to be or is delivered under this contract. The term includes graphic or pictorial delineations in media such as drawings or photographs; text in specifications, or design type documents; machine forms such as punched cards, magnetic tape, or computer memory printouts; and information retained in computer memory. Examples include, but are not limited to, engineering drawings and associated lists, specifications, standards, process sheets, manuals, technical reports, catalog item identifications, and related information. The term does not include financial reports, cost analyses, and similar information incidental to contract administration.

8.2 RIGHTS IN FIRST PRODUCED DATA

All subject data first produced in the performance of this contract shall be the sole property of the Department. The Contractor agrees that he does not acquire and will not assert or claim any rights at common law or equity in subject data, nor will he establish or assert any claim to statutory copyright in subject data.

8.3 INTERESTS IN NON-FIRST PRODUCED DATA

The Contractor agrees to grant and does hereby grant to the Department and its officers, agents, and employees acting within the scope of their official duties, a royalty-free, nonexclusive and irrevocable license throughout the world (1) to publish, translate,

State of Illinois Department of Mental Health and Developmental Disabilities SCHEDULE C – General Provisions/Prerequisites	CONTRACT NUMBER 5112	SCHEDULE Page 5 of 6 Pages
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reproduce, deliver, perform, use, and dispose of, in any manner, any and all data not first produced or composed in the performance of this contract but which is incorporated in the work furnished under this contract; and (2) to authorize others to do so.

8.4 DATA FURNISHED CONTRACTOR

All data supplied to the Contractor by the Department, its officers, agents and employees acting within the scope of their official duties shall remain the sole property of the Department and return to the Department or an appropriate officer, agent or employees upon demand. However, in all cases the Contractor will tender the return of all supplied data at the termination or close of the contract.

Section 8.3 above is not applicable to material furnished to the Contractor by the Department and incorporated in the work furnished under the contract; provided, such incorporated material is identified by the Contractor at the time of delivery of such work.

8.5 DISSEMINATION OF CONTRACT INFORMATION

Except for his own internal use, the Contractor shall not publish, permit to be published, or distribute any data or information, oral or written, concerning this contract or derived during the performance of this contract or dealing with any results, conclusions or opinions concerning this contract without the written consent of the Department until (1) the Department has released such data and information to the public, or (2) until this contract is officially closed and such information is declared released.

ARTICLE 9 – INSURANCE AND INDEMNIFICATION

The Contractor shall indemnify, save and hold harmless the Director of the Department, his officers, agents and employees, acting within the scope of their official duties against any liabilities including costs and expenses, (1) for violation of proprietary rights, copyrights or right of privacy, arising out of the publication, translation, reproduction, delivery, performance, use or disposition of any data furnished under this contract, or (2) based upon any libelous or unlawful matter contained in such data.

The Contractor shall hold the Department harmless against any suit, action, claim, demand, lien, damage, fine, judgment, decree, or any expense connected with the services performed by any employee of the Contractor.

The Contractor shall be liable for any damage to the buildings or equipment of the Department as a result of the Contractor, subcontractor, or their employees operation during the performance of the contract.

Unless otherwise specified in the contract, the Contractor will have the following minimum insurance coverage and furnish evidence thereof:

Workmen's Compensation: \$100,000.00 or in the amount required by the laws of the State of Illinois.

Public Liability:	
Bodily Injury	\$100,000.00/\$300,000.00
Property Damage	\$ 50,000.00/\$100,000.00
Auto Liability:	
Bodily Injury	\$100,000.00/\$300,000.00
Property Damage	\$ 50,000.00
Bus Liability	
(If applicable)	\$500,000.00/\$1,000,000.00
Malpractice	
(If applicable)	\$200,000.00/\$600,000.00

ARTICLE 10 – MISCELLANEOUS PROVISIONS

10.1 CANCELLATION

Any breach of this contract shall be cause for immediate cancellation.

Unless otherwise specified, the Department may terminate this contract without cause, by giving the contractor thirty (30) days written notice. In the event of cancellation, the contractor shall take all steps necessary and reasonable to mitigate close out costs to the Department.

10.2 DISPUTES

Except as otherwise provided in this contract, any dispute concerning a question of fact arising under this contract which is not disposed of by agreement shall be decided by the Department, who shall reduce its decision to writing and mail or otherwise furnish a copy thereof to the Contractor. Pending final decision of a dispute hereunder, the Contractor shall proceed diligently with the performance of the contract and in accordance with the Department's decision.

10.3 REVISIONS

The Department may, upon written notice and without invalidating the contract, require changes resulting in the revision of work by the Contractor, or require other elements of work not originally contemplated and for which full compensation is not provided in any portion of the contract.

State of Illinois Department of Mental Health and Developmental Disabilities SCHEDULE C – General Provisions/Prerequisites	CONTRACT NUMBER 5112	SCHEDULE Page 6 of 6 Pages
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When a written notice is received by the Contractor notifying him of such change, he shall, within 30 days, notify the Department in writing of the financial implications of such changes.

The financial, work programs and time frames will be adjusted by mutual agreement between the Department and Contractor. Failure to reach such mutual agreement shall constitute a dispute and be handled in accordance with Section 10.2, "Disputes" of this contract.

10.4 UNEXPECTED CIRCUMSTANCES

If unexpected circumstances arise which were unavoidable and beyond the control of the Contractor, then the Contractor will inform the Department in writing within one week outlining the impact of such unexpected circumstances on the contract: (1) work program, (2) cost and (3) time frame. Adjustments will be made by mutual agreement between the Department and Contractor. If there is a disagreement on whether an unexpected circumstance has occurred, or if there is a failure of the parties to agree on an adjustment, then a dispute shall exist which shall be handled in accordance with Section 10.2, "Disputes" of the contract.

10.5 COVENANT AGAINST CONTINGENT FEES

The Contractor warrants that he has not employed or retained any company or person, other than a bona fide employee working solely for the Contractor to solicit or secure the contract and that he has not paid or agreed to pay any organization or person, other than a bona fide employee working solely for the Contractor, any fee, commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award or making of the contract. For breach or violation of this warranty the Department shall have the right to annul the contract without liability, or in its discretion, to deduct from the contract price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift or contingent fee.

ARTICLE 11 – CONFIDENTIALITY

It is the Contractor's responsibility to see that he and each of his employees who provides service under the terms of this contract shall be informed of the Mental Health and Developmental Disabilities Confidentiality Act. The Contractor understands that breach of this Act or applicable laws will not be permitted by the Department.

ARTICLE 12 – LICENSE REQUIREMENTS

Any Contractor whose authority to practice requires licensing or registration by the State of Illinois shall deliver evidence of current license or registration status to the Department. Citation of license or registration number in contract documentation will suffice.

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

Auditors' Report
As of June 30, 1980

LINDGREN, CALLIHAN, WEAVER & VAN OSDOL, LTD.
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, 1980, 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 \$1,335,299 have been granted to 1,858 students. During the most recent year, July 1, 1979, through June 30, 1980, 206 students received \$162,515 in financial awards. Mr. Ronald Marlier is in charge of the program.

Educational Opportunity Grants Programs

The Supplemental Educational Opportunity Grants Program has been in operation at Sauk Valley Community College District 506, Dixon, Illinois, since 1966, having been authorized by the Higher Educational Act of 1965. During that time, federal and institutional awards accounting to \$469,362, have been granted to 969 students. During the most recent year, July 1, 1979, through June 30, 1980, 112 students received \$58,021 in financial awards. Mr. Ronald Marlier is in charge of the program.

The Basic Educational Opportunity Grants Program has been in operation at Sauk Valley Community College District 506, Dixon, Illinois, since 1973, having been authorized by the Higher Education Act of 1965. During that time, federal and institutional awards amounting to \$1,070,687, have been granted to 1,746 students. During the most recent year, July 1, 1979, through June 30, 1980, 386 students received \$253,869 in financial awards. Mr. Ronald Marlier is in charge of the program.

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

HIGHLIGHTS OF AUDIT RESULTS

Our audit disclosed that Sauk Valley Community College District 506 had generally administered its student 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, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

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RODGER W. CALLIHAN
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Board of Trustees
Sauk Valley Community
College District 506
Dixon, Illinois

We have examined the balance sheets of the College Work-Study and Educational Opportunity Grants Programs, Sauk Valley Community College District 506 as of June 30, 1980, 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 (GOA), applicable to examinations of financial operations and reviews of compliance with applicable laws and regulations, and with the audit requirements set forth in the Department of Health, Education, and Welfare Guide for Audits of College Work-Study, Supplementary Educational Opportunity Grant Programs, dated July, 1978, and Guide for Audits of Basic Educational Opportunity Grant Programs, dated June 1978, 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, 1980, 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, Ltd.

September 4, 1980

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE WORK-STUDY PROGRAM
BALANCE SHEET
June 30, 1980

A S S E T S

Federal grant funds receivable	\$9,986.46
--------------------------------	------------

LIABILITIES AND FUND BALANCE

Cash overdraft	\$9,986.46
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Fund balance	<u>-0-</u>
--------------	------------

Total liabilities and fund balance	<u>\$9,986.46</u>
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE WORK-STUDY PROGRAM
STATEMENT OF CHANGES IN FUND BALANCE
For the year ended June 30, 1980

Additions -	
Total grant award authorization	\$166,645.00
Deduct -	
Amount of grant award not received	<u>-0-</u>
Balance -	
Funds provided by federal government	166,645.00
Additions -	
Funds provided by institution	32,907.22
Funds transferred from Supplemental EOG Program	<u>4,013.00</u>
Total fund provided	<u>203,565.22</u>
Deductions:	
Wages -	
On campus:	
Federal share	162,515.38
Institutional share	<u>32,907.22</u>
	195,422.60
Administrative expenses	<u>8,142.62</u>
Total	<u>203,565.22</u>
Net increase (decrease) for year	-0-
Fund balance, beginning of year	<u>-0-</u>
Fund balance, end of year	<u><u>\$ -0-</u></u>

The Office of Education Fiscal Report OE 646 for fiscal year 1980 has not been received by the College.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL OPPORTUNITY GRANTS PROGRAM
BALANCE SHEET
June 30, 1980

A S S E T S

Federal grant funds receivable	\$7,927.82
--------------------------------	------------

LIABILITIES AND FUND BALANCE

Cash overdraft	\$7,927.82
----------------	------------

Fund balance	<u>-0-</u>
--------------	------------

Total liabilities and fund balance	<u>\$7,927.82</u>
------------------------------------	-------------------

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL OPPORTUNITY GRANTS PROGRAM
STATEMENT OF CHANGES IN FUND BALANCE
For the year ended June 30, 1980

Additions -

Total grant award authorizations:

Basic EOG Program

\$259,141.00

Supplemental EOG Program

69,954.00

329,095.00

Deduct -

Amount of grant awards not received

(10,870.70)

Balance -

Funds provided by federal government

318,224.30

Deductions:

Basic awards

253,869.35

Supplemental awards - initial

34,664.11

Supplemental awards - continuing

23,357.00

Supplemental EOG Program transfer - to College

Work-Study Program

4,013.00

Administrative expense - Supplemental Program

2,320.84

Total

318,224.30

Increase during year

-0-

Fund balance, beginning of year

-0-

Fund balance, end of year

\$ -0-

The amounts reported above agree with the amounts reported on the Office of Education Fiscal Report OE 255-3 only; report form OE 646 for fiscal year 1980 has not been received by the College.

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 control, 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, 1980. 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 Section 3.2, 3.3, and 3.4 of its Audit Guide, issued July, 1978, and as set forth in sections 3.2 and 3.3 of its Basic Educational Opportunity Grant Guide issued in June, 1978. Our study included tests of compliance with such procedures during the period from July 1, 1979 through June 30, 1980.

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.

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

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 segregation of duties can be circumvented intentionally by management with respect 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 Sauk Valley Community College District 506 procedures were adequate for HEW'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.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DIXON, ILLINOIS

Auditors' Report
As of June 30, 1980

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

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

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Dixon, Illinois
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Freeport, Illinois
(815) 233-1512

September 4, 1980

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, 1980, 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, 1980, 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.

Student Loan Fund

A new student loan policy was implemented during fiscal year 1979-80, which sets forth seven rules to follow with regards to students applying for the loans. During the course of our audit, we noted an instance where a student was approximately a month and a half late paying his loan and was subse-

quently given a new loan. Policy rule number five states that "poor performance on previous loan agreements will automatically disqualify the student from receiving future loans". The existing policy should probably further define poor performance, but as it now stands for interpretation, it appears the student should not have been given the new loan. A procedure which could be implemented to aid in detecting policy provisions would be to devise a check-off form whereby all policy provisions thereon would have to be checked yes or no. This form, after completion, would then be placed in the applicant's file and should become the basis for completion of the application.

2 Trust and Agency Fund Deficits/Restricted Purpose Receivables:

Our audit tests of the Retricted Purpose Fund include an analysis of the Trust and Agency Funds. Total equity of these funds decreased \$29,246.71 during the fiscal year 1979-80. There appears to be deficit spending in several of the funds due to either unavailability of grant "front money", timing of grant money receipts vs. spending necessities or over-spending of the grants or fees anticipated for the year. Several of these funds (i.e. Child Care Operations, Nursing Capitation Grant, Highway Department-EMTA) have been in a continually increasing deficit pattern. The deficit fund balances in effect constitute unauthorized interfund borrowing of the Student Activities Fund.

Our audit report for the year ended June 30, 1980, includes a schedule of Restricted Purposes Fund Accounts Receivable, (pages 43-44), which, if viewed together with the Trust and Agency Funds statement of revenues and expenditures (audit report page 30) highlights the total volume of transactions of the funds and the programs experiencing the above mentioned problems. It also discloses the amount of funds that the College has advanced for the various grants and programs for which it is awaiting reimbursement. We believe that due to the deficit balances in certain accounts, the large dollar volume of activity in the accounts (approximately three-quarters of a million dollars in the past year), and the receivable which must be carried by the College (\$85,206 at June 30, 1980), the College should monitor closely both existing and new grants and programs. Particular attention should be devoted towards prohibiting over-spending of grants or program funds, pursuit of "front-money" on new and renewal programs, reimbursement for indirect or "overhead" type of costs (such as accounting, administration, etc.), and prompt billing and filing of required grant data so as to avoid delays in receiving reimbursements. While these grants and programs undoubtedly benefit the College, the costs of administration and financing them must not be overlooked.

3 Drama Program Cash Controls

During the course of our audit we noted cash control problems relative to the Restricted Purpose Fund Drama Program. Cash collected at the plays appeared not to be timely turned in to the business office. There also were instances of "netting" receipts with expenditures by the individual

holding such receipts. In other words, expenses would be paid in cash out of program receipts with only that net balance being deposited. These procedures are expressly against college policy governing timely receipts of funds and payment by authorization of expenditures. We feel such procedures should not be allowed to continue because of college policy, the potential problems inherent with the lack of such internal controls, and the need for all transactions to flow through the college books and records for their accurate presentation.

4 Purchase Order Policies

College policy governing purchase order procedures states that the treasurer shall have discretion to set an expenditure limit at which point purchase orders are required for all expenditures exceeding that limit. This limit had previously been set at \$25.00. We noted instances (primarily regarding the Athletic Department) where a large volume of expenditures during the year were not supported by a required purchase order. This procedure, if continued, may result in the purchase of goods which are either not required or have not been budgeted. We feel that strict adherence to policy should be followed so that proper authorization be given expenditures as required.

5 Data Processing System

We again conducted a limited review of the data processing system at the College. We particularly followed up on the prior year's problems and found most of the control problems resolved. We feel the problems still inherent deal primarily with the actual operation of the system and are summarized as follows:

- 1) A large part of the output errors seem to deal with the key punch operators. To help alleviate this problem we suggest the employment of better qualified operators, additional training of existing operators and a method of verifying the information key punched before it enters the system by some one other than the key punch operator who prepared it.
- 2) Consideration should be given to the fact that the system in operation may be out-of-date (that is, i.e. lacking certain control features of up to date systems which do not allow errors to continue through the system). If these controls could be employed by the system (self checking digits, etc.) most of the errors would be alleviated before distribution of the data. It also should be pointed out that the overall complexity of the College's accounting system (the payroll system in particular) may warrant the need for individualized computer programming, which if employed, would eliminate the "bugs", as the program would be designed to fit the system.

6 Expenditures in Excess of Budget

The Educational Fund expenditures were in excess of budget by \$9,277.12.

Although we are aware of no specific statute which specifically prohibits this at the smaller junior college level, we feel that definite problems may result from the continued overspending.

The Illinois Revised Statutes governing junior colleges in districts of cities over 500,000 population specifically prohibit expenditures in excess of appropriations except in certain situations (Chapter 122, Sec. 107-14). The statutes governing municipalities also address the same problems (Chapter 24, Sec. 8-1-7).

There have been numerous court cases against certain local government bodies by certain taxpayers protesting property taxes which the government bodies received and subsequently spent in excess of the amount appropriated.

Segregation of Duties and Internal Control

The Uniform Accounting Manual, 1975 edition, in defining internal control (Chapter VI), states that in order for proper internal control to exist at the College, an adequate organizational structure allowing for a proper segregation of duties must be employed.

It still appears that cutbacks in personnel, especially regarding the business office, data processing and registration, may be jeopardizing an originally adequate organizational structure in these areas. We again noted that certain errors and the absence of previously prepared information in these areas may be closely associated with the decrease or combining of positions.

Although we noted no material errors or problems, the potential for them to evolve remains. We suggest that the College consider this potential at such time in the future they might be considering staffing changes in these areas.

Prior Year Comments

In last year's management letter, we made comments regarding mid-term attendance certification for state funding and contract reclassifications and updating. A subsequent review during the 1979-80 audit disclosed that corrective actions have been taken to alleviate these prior year comments.


* * * * *

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, LTD.

A handwritten signature in cursive script, reading "John A. Van Osdol". The signature is written in dark ink and is positioned above the printed name.

John A. Van Osdol

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

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LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

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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, 1980. 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, 1980, 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, Ltd.

September 4, 1980

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BALANCE SHEET - ALL FUNDS
June 30, 1980

<u>A S S E T S</u>	<u>Educational Fund</u>	<u>Building and Maintenance Fund</u>
Cash on hand and in bank	\$146,634.85	\$15,801.50
Investments - at cost		67,655.05
Interfund receivables:		
Educational Fund		
Student Activity Fund	114,725.69	136.64
Bookstore Fund		
Notes receivable - students		
Accounts receivable:		
Governmental claims	390,022.84	
Other	159.62	
Inventories		
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		
	<u> </u>	<u> </u>
Total assets	<u>\$651,543.00</u>	<u>\$83,593.19</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Cash overdraft		
Interfund payables:		
Building and Maintenance Fund		
Educational Fund		
Student Loan Fund		
Bookstore Fund	\$ 1,366.35	
Working Cash Fund	461,943.57	
Student Activity Fund		
Bonds payable		
Interest payable		
Property taxes payable		
Accounts payable	52,862.75	6,599.18
Deferred summer school tuition and fees	114,103.25	
Deferred replacement taxes	<u>47,262.55</u>	<u>11,815.64</u>
Total liabilities	677,538.47	18,414.82
Fund balance	<u>(25,995.47)</u>	<u>65,178.37</u>
Total liabilities and fund balance	<u>\$651,543.00</u>	<u>\$83,593.19</u>

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

Bond and Interest Fund	Site and Construction Fund	Working Cash Fund	Student Loan Fund	Grant and Assistance, Clearing Fund	Bookstore Fund	Insurance Fund	Restricted Purposes Funds		General Long-Term Debt Group of Accounts	General Fixed Assets Group of Accounts
							Student Activity Fund	Trust and Agency Fund		
\$ 1,026.86 271,392.41	\$ 12,585.72 924,077.72	\$ 16,282.20 673,812.46 461,943.57	\$ 423.02 688.60 1,622.30		\$ 72,894.72 52,831.92 1,366.35 8.95	\$10,421.94	\$ 46,403.96 380.00	\$10,454.32		
				\$17,914.28	8,182.69 9,993.11 73,339.62		77,533.41 7,673.00			\$5,513,567.16
									\$ 237,547.27	
									1,670,745.97	
<u>\$272,419.27</u>	<u>\$936,663.44</u>	<u>\$1,152,038.23</u>	<u>\$2,733.92</u>	<u>\$17,914.28</u>	<u>\$218,617.36</u>	<u>\$10,421.94</u>	<u>\$131,990.37</u>	<u>\$10,454.32</u>	<u>\$1,908,293.24</u>	<u>\$5,513,567.16</u>
				\$17,914.28						
							\$ 136.64 114,725.69 688.60 8.95			
					\$ 380.00				\$1,725,000.00 183,293.24	
	\$ 7,000.00 1,200.00				3,481.44	\$ 550.00	1,397.50 5,988.87			
\$ 34,872.00										
34,872.00	8,200.00	\$ -0-	\$ -0-	17,914.28	3,861.44	550.00	122,946.25	\$ -0-	1,908,293.24	\$ -0-
<u>237,547.27</u>	<u>928,463.44</u>	<u>1,152,038.23</u>	<u>2,733.92</u>	<u>-0-</u>	<u>214,755.92</u>	<u>9,871.94</u>	<u>9,044.12</u>	<u>10,454.32</u>	<u>-0-</u>	<u>5,513,567.16</u>
<u>\$272,419.27</u>	<u>\$936,663.44</u>	<u>\$1,152,038.23</u>	<u>\$2,733.92</u>	<u>\$17,914.28</u>	<u>\$218,617.36</u>	<u>\$10,421.94</u>	<u>\$131,990.37</u>	<u>\$10,454.32</u>	<u>\$1,908,293.24</u>	<u>\$5,513,567.16</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF CHANGES IN FUND BALANCE
For the year ended June 30, 1980

	Educational Fund	Building and Maintenance Fund	Bond and Interest Fund	Site and Construction Fund	Working Cash Fund	Student Loan Fund	Bookstore Fund	Insurance Fund	Restricted Purposes Funds	
									Student Activity Fund	Trust and Agency Fund
Fund balance, June 30, 1979	\$ (8,363.80)	\$(53,724.78)	\$227,600.97	\$801,827.44	\$ 778,681.37	\$2,384.61	\$182,118.61	\$12,357.94	\$10,572.41	\$ 39,701.03
Total revenues for year ended June 30, 1980	3,334,912.45	204,913.69	321,386.93	149,579.95	373,356.86	798.59	237,091.81	13,389.00	54,704.64	201,630.49
Less total expenditures for year ended June 30, 1980	<u>3,352,544.12</u>	<u>86,010.54</u>	<u>311,440.63</u>	<u>22,943.95</u>	<u>-0-</u>	<u>449.28</u>	<u>204,454.50</u>	<u>15,875.00</u>	<u>56,232.93</u>	<u>230,877.20</u>
Excess (deficiency) of revenues over expenditures for year ended June 30, 1980	<u>(17,631.67)</u>	<u>118,903.15</u>	<u>9,946.30</u>	<u>126,636.00</u>	<u>373,356.86</u>	<u>349.31</u>	<u>32,637.31</u>	<u>(2,486.00)</u>	<u>(1,528.29)</u>	<u>(29,246.71)</u>
Fund balance, June 30, 1980	<u>\$ (25,995.47)</u>	<u>\$ 65,178.37</u>	<u>\$237,547.27</u>	<u>\$928,463.44</u>	<u>\$1,152,038.23</u>	<u>\$2,733.92</u>	<u>\$214,755.92</u>	<u>\$ 9,871.94</u>	<u>\$ 9,044.12</u>	<u>\$ 10,454.32</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, 1980

	Actual	Budget	Under (Over) Budget
Local Governmental Sources:			
Current taxes	\$ 800,572.37	\$ 788,394.00	\$(12,178.37)
Back taxes	2,758.45	-0-	(2,758.45)
Payment in lieu of taxes	269.42	-0-	(269.42)
Charge-back revenue	14,207.07	10,000.00	(4,207.07)
	<u>817,807.31</u>	<u>798,394.00</u>	<u>(19,413.31)</u>
State Governmental Sources:			
State apportionment:			
Credit hour grant	1,197,646.33	1,228,365.00	30,718.67
Equalization grant	41,067.98	42,671.00	1,603.02
Vocational technical education:			
Regular	142,244.00	95,000.00	(47,244.00)
Equipment	13,614.00	19,331.00	5,717.00
Other Illinois revenue	(2,094.56)	-0-	2,094.56
	<u>1,392,477.75</u>	<u>1,385,367.00</u>	<u>(7,110.75)</u>
Federal Governmental Sources:			
Title VI - work study	170,658.00	130,658.00	(40,000.00)
HEW grant	3,963.00	3,963.00	-0-
Veterans cost of instruction program	11,410.00	11,000.00	(410.00)
Veterans reporting fee	4,259.84	5,000.00	740.16
	<u>190,290.84</u>	<u>150,621.00</u>	<u>(39,669.84)</u>
Student Tuition and Fees:			
Tuition	901,743.51	936,291.00	34,547.49
Fees	2,425.70	1,300.00	(1,125.70)
Public services income	15,867.95	7,500.00	(8,367.95)
	<u>920,037.16</u>	<u>945,091.00</u>	<u>25,053.84</u>
Other Sources:			
Interest on investments	10,990.60	100.00	(10,890.60)
Other revenue	3,308.79	100.00	(3,208.79)
	<u>14,299.39</u>	<u>200.00</u>	<u>(14,099.39)</u>
Total revenues	<u>\$3,334,912.45</u>	<u>\$3,279,673.00</u>	<u>\$(55,239.45)</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
For the year ended June 30, 1980

Instruction:	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Division of Business:			
Salaries - full time	\$ 96,585.96	\$ 96,741.00	\$ 155.04
Contractual services	3,871.51	3,800.00	(71.51)
General materials and supplies	4,102.36	4,661.00	558.64
Conference and meeting expenses	1,309.96	1,148.00	(161.96)
	<u>105,869.79</u>	<u>106,350.00</u>	<u>480.21</u>
Food Service:			
Contractual services	115.00	300.00	185.00
General materials and supplies	484.36	994.00	509.64
Conference and meeting expenses	48.82	212.00	163.18
	<u>648.18</u>	<u>1,506.00</u>	<u>857.82</u>
Division of Agriculture:			
Salaries - full time	18,475.00	18,475.00	-0-
Contractual services	-0-	150.00	150.00
General materials and supplies	1,263.81	1,300.00	36.19
Conference and meeting expenses	142.34	468.00	325.66
	<u>19,881.15</u>	<u>20,393.00</u>	<u>511.85</u>
Division of Industrial Education:			
Salaries - full time	118,150.00	118,150.00	-0-
Contractual services	1,156.78	2,000.00	843.22
General materials and supplies	12,781.57	14,088.00	1,306.43
Conference and meeting expenses	1,514.82	1,496.00	(18.82)
Equipment	585.03	1,532.00	946.97
	<u>134,188.20</u>	<u>137,266.00</u>	<u>3,077.80</u>
Cosmetology:			
Contractual services	32,301.32	23,000.00	(9,301.32)
General materials and supplies	2.52	100.00	97.48
Conference and meeting expenses	12.24	42.00	29.76
	<u>32,316.08</u>	<u>23,142.00</u>	<u>(9,174.08)</u>
Human Services:			
Salaries - administration	20,500.00	20,500.00	-0-
Contractual services	30.00	300.00	270.00
General materials and supplies	1,282.41	1,200.00	(82.41)
Conference and meeting expenses	479.75	467.00	(12.75)
	<u>22,292.16</u>	<u>22,467.00</u>	<u>174.84</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Division of Social Science:			
Salaries - full time	94,437.50	94,550.00	112.50
General materials and supplies	2,661.52	2,600.00	(61.52)
Conference and meeting expenses	686.67	952.00	265.33
	<u>97,785.69</u>	<u>98,102.00</u>	<u>316.31</u>
Criminal Justice:			
Salaries - full time	35,331.50	34,175.00	(1,156.50)
Contractual services	-0-	225.00	225.00
General materials and supplies	2,762.82	1,863.00	(899.82)
Conference and meeting expenses	1,167.54	850.00	(317.54)
	<u>39,261.86</u>	<u>37,113.00</u>	<u>(2,148.86)</u>
Library Technology -			
General materials and supplies	54.66	250.00	195.34
Fire Science:			
Contractual services	(7.00)	100.00	107.00
General materials and supplies	773.52	1,575.00	801.48
Conference and meeting expenses	93.06	240.00	146.94
	<u>859.58</u>	<u>1,915.00</u>	<u>1,055.42</u>
Division of Humanities:			
Salaries - full time (Humanities)	159,650.00	159,650.00	-0-
Contractual services	-0-	500.00	500.00
General materials and supplies (Humanities)	2,134.16	2,154.00	19.84
Conference and meeting expenses (Humanities)	1,035.70	1,136.00	100.30
	<u>162,819.86</u>	<u>163,440.00</u>	<u>620.14</u>
Salaries - full time (Art)	17,300.00	17,300.00	-0-
Contractual services (Art)	205.00	446.00	241.00
General materials and supplies (Art)	617.53	1,527.00	909.47
Conference and meeting expenses (Art)	-0-	88.00	88.00
	<u>18,122.53</u>	<u>19,361.00</u>	<u>1,238.47</u>
Salaries - full time (Music)	34,525.00	34,525.00	-0-
Contractual services (Music)	911.35	735.00	(176.35)
General materials and supplies (Music)	1,300.23	1,300.00	(.23)
Conference and meeting expenses (Music)	128.30	177.00	48.70
	<u>36,864.88</u>	<u>36,737.00</u>	<u>(127.88)</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, 1980

	Actual	Budget	Under (Over) Budget
Instruction (continued):			
Division of Math Science:			
Salaries - full time	138,650.00	138,650.00	-0-
Contractual services	2,130.00	2,950.00	820.00
General materials and supplies	7,205.88	8,750.00	1,544.12
Conference and meeting expenses	443.11	704.00	260.89
Equipment	3,046.13	7,969.00	4,922.87
	<u>151,475.12</u>	<u>159,023.00</u>	<u>7,547.88</u>
Medical Laboratory Technology:			
Salaries - full time	33,070.00	33,120.00	50.00
Contractual services	374.42	400.00	25.58
General materials and supplies	9,255.74	10,065.00	809.26
Conference and meeting expenses	816.42	550.00	(266.42)
	<u>43,516.58</u>	<u>44,135.00</u>	<u>618.42</u>
AD Nursing:			
Salaries - full time	42,200.00	55,425.00	13,225.00
Salaries - office staff	7,184.33	7,492.00	307.67
Contractual services	74.50	135.00	60.50
General materials and supplies	3,170.51	2,160.00	(1,010.51)
Conference and meeting expenses	1,558.57	1,505.00	(53.57)
Equipment	869.25	2,272.00	1,402.75
	<u>55,057.16</u>	<u>68,989.00</u>	<u>13,931.84</u>
LP Nursing:			
Salaries - full time	76,503.59	66,230.00	(10,273.59)
Contractual services	108.90	250.00	141.10
General materials and supplies	2,298.10	2,684.00	385.90
Conference and meeting expenses	1,426.04	1,201.00	(225.04)
	<u>80,336.63</u>	<u>70,365.00</u>	<u>(9,971.63)</u>
Radiology Technology:			
Salaries - full time	18,600.00	18,840.00	240.00
Contractual services	-0-	450.00	450.00
General materials and supplies	3,202.13	3,150.00	(52.13)
Conference and meeting expenses	1,481.56	2,530.00	1,048.44
	<u>23,283.69</u>	<u>24,970.00</u>	<u>1,686.31</u>
Division of Physical Education:			
Salaries - full time	41,500.00	41,500.00	-0-
General materials and supplies	2,181.86	2,140.00	(41.86)
Conference and meeting expenses	294.53	334.00	39.47
Equipment	379.92	995.00	615.08
	<u>44,356.31</u>	<u>44,969.00</u>	<u>612.69</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Nurses Aide:			
Salaries - full time	5,030.34	-0-	(5,030.34)
Contractual services	-0-	30.00	30.00
General materials and supplies	203.05	300.00	96.95
Conference and meeting expenses	103.29	-0-	(103.29)
	<u>5,336.68</u>	<u>330.00</u>	<u>(5,006.68)</u>
Instructional Program Administration:			
Part time overload - Foster	27,006.11	20,800.00	(6,206.11)
Night premiums - Foster	300.00	-0-	(300.00)
Part time overload - Sagmoe	20,932.98	13,600.00	(7,332.98)
Part time overload - Strickland	145,304.09	103,000.00	(42,304.09)
Night premiums - Strickland	1,500.00	-0-	(1,500.00)
Salaries - summer session	92,031.00	85,200.00	(6,831.00)
Salaries - secretarial	19,840.28	20,052.00	211.72
Contractual (workroom)	1,776.64	1,750.00	(26.64)
Contractual (unallocated)	1,018.47	1,650.00	631.53
Faculty-in-service training	1,579.63	5,000.00	3,420.37
General materials and supplies (workroom)	1,229.64	750.00	(479.64)
General material and supplies (faculty office)	553.16	800.00	246.84
General materials and supplies (institutional committees)	864.01	200.00	(664.01)
Tuition reimbursements	5,481.13	6,000.00	518.87
Equipment (workroom)	2,630.00	6,879.00	4,249.00
	<u>322,047.14</u>	<u>265,681.00</u>	<u>(56,366.14)</u>
Dean of Arts and Science:			
Salaries - administrative	25,000.00	25,000.00	-0-
Salaries - secretarial	9,010.20	8,994.00	(16.20)
Student employees - federal	17,079.59	19,201.00	2,121.41
Student tutors	2,513.50	3,600.00	1,086.50
General materials and supplies	1,089.98	1,750.00	660.02
Conference and meeting expenses	379.81	612.00	232.19
Equipment	260.90	681.00	420.10
	<u>55,333.98</u>	<u>59,838.00</u>	<u>4,504.02</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Dean of Career Education:			
Salaries - administrative	24,000.00	24,000.00	-0-
Salaries - secretarial	9,693.00	9,693.00	-0-
Student employees - federal	17,724.32	12,230.00	(5,494.32)
SVC student employees	4,277.80	6,000.00	1,722.20
General materials and supplies	1,144.50	1,800.00	655.50
Conference and meeting expenses	547.72	1,275.00	727.28
	<u>57,387.34</u>	<u>54,998.00</u>	<u>(2,389.34)</u>
Assistant Dean of Career Education:			
Salaries - administrative	23,500.00	23,500.00	-0-
General materials and supplies	741.01	600.00	(141.01)
Conference and meeting expenses	342.48	382.00	39.52
	<u>24,583.49</u>	<u>24,482.00</u>	<u>(101.49)</u>
Community Education:			
Salaries - administrative	21,840.00	21,840.00	-0-
Instructional salaries	80,629.02	68,000.00	(12,629.02)
Community services coordinators	7,850.00	7,000.00	(850.00)
Salaries - secretarial	7,531.58	7,859.00	327.42
Contractual services	1,945.00	3,000.00	1,055.00
General materials and supplies	3,465.44	2,200.00	(1,265.44)
Conference and meeting expenses	1,687.33	1,530.00	(157.33)
Equipment	974.25	2,548.00	1,573.75
	<u>125,922.62</u>	<u>113,977.00</u>	<u>(11,945.62)</u>
Academic Skills Center:			
Salaries - full time	33,825.00	33,825.00	-0-
Student employees - federal	6,851.90	2,722.00	(4,129.90)
Contractual services	419.63	400.00	(19.63)
General materials and supplies	3,543.28	3,300.00	(243.28)
Conference and meeting expenses	216.73	255.00	38.27
Equipment	670.00	1,750.00	1,080.00
	<u>45,526.54</u>	<u>42,252.00</u>	<u>(3,274.54)</u>
Honors Program:			
Contractual services	-0-	200.00	200.00
General materials and supplies	233.97	200.00	(33.97)
Conference and meeting expenses	655.43	510.00	(145.43)
	<u>889.40</u>	<u>910.00</u>	<u>20.60</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instruction (continued):			
Academic Support (Learning Resource Center):			
Salaries - administrative	21,500.00	21,500.00	-0-
Salaries - professional	49,375.00	49,375.00	-0-
Salaries - secretarial	23,766.95	24,119.00	352.05
Student employees - federal	13,059.80	7,909.00	(5,150.80)
Contractual services	3,868.34	3,500.00	(368.34)
Library supplies	8,857.12	8,800.00	(57.12)
Audio visual supplies	6,184.53	6,400.00	215.47
Xerox supplies	(5,133.45)	2,000.00	7,133.45
Library books	29,730.34	30,000.00	269.66
Conference and meeting expenses	325.81	510.00	184.19
Equipment	7,988.90	20,892.00	12,903.10
	<u>159,523.34</u>	<u>175,005.00</u>	<u>15,481.66</u>
Student Services and Aids:			
Admissions and Records:			
Salaries - secretarial	29,695.89	29,594.00	(101.89)
Salaries - student employees - federal	4,977.21	3,827.00	(1,150.21)
Contractual services	425.00	429.00	4.00
General materials and supplies	4,619.32	6,000.00	1,380.68
Conference and meeting expenses	6.80	425.00	418.20
	<u>39,724.22</u>	<u>40,275.00</u>	<u>550.78</u>
Counseling and Testing:			
Salaries - professional	72,787.40	73,060.00	272.60
Salaries - secretarial	7,148.28	7,492.00	343.72
	<u>79,935.68</u>	<u>80,552.00</u>	<u>616.32</u>
Health Services - materials	<u>25.50</u>	<u>300.00</u>	<u>274.50</u>
Financial Aids:			
Salaries - professional	22,200.00	22,200.00	-0-
Salaries - secretarial	8,151.00	8,151.00	-0-
	<u>30,351.00</u>	<u>30,351.00</u>	<u>-0-</u>
Administration of Student Services and Aids:			
Salaries - administrative	27,000.00	27,000.00	-0-
Salaries - secretarial	9,698.00	9,698.00	-0-
Salaries - student employees - federal	59,557.70	34,049.00	(25,508.70)
Other salaries (coaching)	9,650.00	10,300.00	650.00

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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Student Services and Aids (continued):			
Administration of Student Services and Aids (continued):			
Contractual services	218.55	300.00	81.45
General materials and supplies	9,879.97	9,000.00	(879.97)
Recruitment at fairs, etc.	1,180.51	1,500.00	319.49
Commencement	6,939.12	5,500.00	(1,439.12)
Conference and meeting expenses	3,409.85	3,655.00	245.15
	<u>127,533.70</u>	<u>101,002.00</u>	<u>(26,531.70)</u>
Veterans' Grant Program:			
Salaries - secretarial	15,439.52	15,259.00	(180.52)
General materials and supplies	1,452.21	1,200.00	(252.21)
Conference and meeting expenses	78.24	800.00	721.76
	<u>16,969.97</u>	<u>17,259.00</u>	<u>289.03</u>
Public Services:			
Salaries	6,786.76	3,500.00	(3,286.76)
Contractual services	6,595.10	1,000.00	(5,595.10)
General materials and supplies	2,486.09	3,000.00	513.91
	<u>15,867.95</u>	<u>7,500.00</u>	<u>(8,367.95)</u>
Operations and Maintenance of Plant:			
Salaries - service staff	256,142.35	289,460.00	33,317.65
Salaries - student employees - federal	66,883.55	63,355.00	(3,528.55)
Telephone	22,809.06	24,000.00	1,190.94
Gas utilities	98,282.49	105,350.00	7,067.51
Electricity	125,419.73	124,100.00	(1,319.73)
	<u>569,537.18</u>	<u>606,265.00</u>	<u>36,727.82</u>
General Administration:			
President's Office:			
Salaries - administrative	38,229.36	35,000.00	(3,229.36)
Salaries - secretarial	12,814.70	12,299.00	(515.70)
Salaries - student employees - federal	4,892.18	2,096.00	(2,796.18)
Contractual services	-0-	100.00	100.00
General materials and supplies	1,607.07	3,000.00	1,392.93
Conference and meeting expenses	1,065.98	2,000.00	934.02
Special affairs	523.42	1,500.00	976.58
Equipment	644.00	1,686.00	1,042.00
	<u>59,776.71</u>	<u>57,681.00</u>	<u>(2,095.71)</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EDUCATIONAL FUND
STATEMENTS OF EXPENDITURES COMPARED TO BUDGET (CONTINUED)
For the year ended June 30, 1980

	Actual	Budget	Under (Over) Budget
General Administration (continued):			
Business Office:			
Salaries - administrative	33,000.00	33,000.00	-0-
Salaries - professional	23,000.00	23,000.00	-0-
Salaries - secretarial	42,941.97	46,447.00	3,505.03
Salaries - student employees - federal	9,007.20	8,420.00	(587.20)
Contractual services	2,976.49	3,575.00	598.51
General materials and supplies	8,999.30	7,500.00	(1,499.30)
Conference and meeting expenses	2,160.68	1,700.00	(460.68)
Equipment	985.90	2,580.00	1,594.10
	<u>123,071.54</u>	<u>126,222.00</u>	<u>3,150.46</u>
Community Relations:			
Salaries - administrative	22,000.00	22,000.00	-0-
Salaries - secretarial	890.50	2,000.00	1,109.50
General materials and supplies	56,930.73	45,000.00	(11,930.73)
Conference and meeting expenses	342.31	638.00	295.69
Equipment	169.79	452.00	282.21
	<u>80,333.33</u>	<u>70,090.00</u>	<u>(10,243.33)</u>
Institutional Support:			
Board of Trustees:			
Contractual - auditing and legal	11,572.20	14,000.00	2,427.80
Other general supplies (election)	3,375.63	6,000.00	2,624.37
Conference and meeting expenses	1,403.96	1,700.00	296.04
	<u>16,351.79</u>	<u>21,700.00</u>	<u>5,348.21</u>
Institutional Expenses:			
Salaries - secretarial	7,991.00	7,991.00	-0-
Group medical and life insurance	99,053.36	115,500.00	16,446.64
Unemployment compensation	13,135.05	19,200.00	6,064.95
Unallocated contractual	1,292.74	2,100.00	807.26
Supplies (faculty association)	145.64	200.00	54.36
Postage	26,413.28	27,300.00	886.72
Publications and dues	6,984.80	6,200.00	(784.80)
Advertising	135.96	550.00	414.04
Recruitment	4,472.91	2,000.00	(2,472.91)
	<u>159,624.74</u>	<u>181,041.00</u>	<u>21,416.26</u>
Fixed charges -			
General insurance	<u>6,025.48</u>	<u>12,000.00</u>	<u>5,974.52</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Instructional Support (continued):			
Capital Outlay -			
Equipment (unallocated)	1,077.00	2,820.00	1,743.00
Equipment (State vocational)	27,112.11	-0-	(27,112.11)
	<u>28,189.11</u>	<u>2,820.00</u>	<u>(25,369.11)</u>
Tuition Charge Back	<u>26,494.88</u>	<u>15,000.00</u>	<u>(11,494.88)</u>
Institutional Research -			
General materials and supplies	<u>134.75</u>	<u>500.00</u>	<u>365.25</u>
Data Processing Services:			
Salaries - professional	41,000.00	41,000.00	-0-
Salaries - secretarial	6,535.06	7,685.00	1,149.94
Salaries - student employees - federal	3,531.77	3,231.00	(300.77)
Contractual services	10,993.50	11,213.00	219.50
General materials and supplies	3,441.74	3,780.00	338.26
Conference and meeting expenses	68.91	850.00	781.09
Rental of NCR and IBM equipment	39,688.38	44,908.00	5,219.62
Equipment	55.00	144.00	89.00
	<u>105,314.36</u>	<u>112,811.00</u>	<u>7,496.64</u>
Grants Office:			
General materials and supplies	524.47	1,000.00	475.53
Conference and meeting expenses	113.60	600.00	486.40
	<u>638.07</u>	<u>1,600.00</u>	<u>961.93</u>
Affirmative Action:			
Contractual services	-0-	200.00	200.00
General materials and supplies	139.65	400.00	260.35
Conference and meeting expenses	963.87	850.00	(113.87)
	<u>1,103.52</u>	<u>1,450.00</u>	<u>346.48</u>
Provision for Contingencies	<u>-0-</u>	<u>38,893.00</u>	<u>38,893.00</u>
 Total Educational Fund	 <u>\$3,352,544.12</u>	 <u>\$3,343,278.00</u>	 <u>\$ (9,266.12)</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Current taxes	\$200,208.47	\$197,098.00	\$ (3,110.47)
Back taxes	689.79	-0-	(689.79)
Payment in lieu of taxes	67.38	-0-	(67.38)
Interest on investments	2,655.05	100.00	(2,555.05)
Other revenues	<u>1,293.00</u>	<u>900.00</u>	<u>(393.00)</u>
Total revenues	<u>204,913.69</u>	<u>198,098.00</u>	<u>(6,815.69)</u>
Expenditures:			
Operation and maintenance of plant:			
General materials and supplies	50,594.55	52,000.00	1,405.45
Contractual services	26,608.92	29,700.00	3,091.08
Conference and meeting expenses	<u>312.13</u>	<u>638.00</u>	<u>325.87</u>
	77,515.60	82,338.00	4,822.40
Fixed charges - rental	919.00	500.00	(419.00)
Capital outlay - additional equipment	7,575.94	8,500.00	924.06
Provision for contingencies	<u>-0-</u>	<u>22,000.00</u>	<u>22,000.00</u>
Total expenditures	<u>86,010.54</u>	<u>113,338.00</u>	<u>27,327.46</u>
Excess of revenues over expenditures	<u>\$118,903.15</u>	<u>\$ 84,760.00</u>	<u>\$ (34,143.15)</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Current taxes	\$293,578.06	\$ 239,078.00	\$ (4,500.06)
Back taxes	1,015.37	-0-	(1,015.37)
Payment in lieu of taxes	98.80	-0-	(98.80)
Interest on investments	<u>26,694.70</u>	<u>10,000.00</u>	<u>(16,694.70)</u>
Total revenues	<u>321,386.93</u>	<u>299,078.00</u>	<u>(22,308.93)</u>
Expenditures:			
Fixed charges:			
Interest on bonds - current maturities	58,443.75	75,944.00	17,500.25
Other	169.37	2,000.00	1,830.63
Permanent transfer to Working Cash Fund	<u>27,827.51</u>	<u>-0-</u>	<u>(27,827.51)</u>
	86,440.63	77,944.00	(8,496.63)
Bond principal retired	<u>225,000.00</u>	<u>475,000.00</u>	<u>250,000.00</u>
Total expenditures	<u>311,440.63</u>	<u>552,944.00</u>	<u>241,503.37</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 9,946.30</u>	<u>\$(253,866.00)</u>	<u>\$(263,812.30)</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Interest on investments	\$ 76,979.95	\$ 34,000.00	\$ (42,979.95)
Building rental - Annixter	60,600.00	53,300.00	(7,300.00)
Building rental - Unit #5	<u>12,000.00</u>	<u>12,000.00</u>	<u>-0-</u>
Total revenues	<u>149,579.95</u>	<u>99,300.00</u>	<u>(50,279.95)</u>
Expenditures:			
Fixed charges -			
Property taxes	<u>6,989.08</u>	<u>-0-</u>	<u>(6,989.08)</u>
Capital expenditures:			
Site improvements	-0-	20,000.00	20,000.00
New buildings and additions	-0-	25,000.00	25,000.00
Building improvements	15,954.87	105,000.00	89,045.13
Equipment:			
Office	-0-	10,000.00	10,000.00
Instructional	-0-	10,000.00	10,000.00
Service	-0-	10,000.00	10,000.00
Other capital outlay	<u>-0-</u>	<u>20,000.00</u>	<u>20,000.00</u>
	<u>15,954.87</u>	<u>200,000.00</u>	<u>184,045.13</u>
Total expenditures	<u>22,943.95</u>	<u>200,000.00</u>	<u>177,056.05</u>
Excess (deficiency) of revenues over expenditures	<u>\$126,636.00</u>	<u>\$ (100,700.00)</u>	<u>\$ (227,336.00)</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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Proceeds from bond sale	\$250,000.00	\$250,000.00	\$ -0-
Interest on investments	95,529.35	15,000.00	(80,529.35)
Permanent interfund transfer - Bond and interest #2 liquidation	<u>27,827.51</u>	<u>-0-</u>	<u>(27,827.51)</u>
Total revenues	<u>373,356.86</u>	<u>265,000.00</u>	<u>(108,356.86)</u>
Expenditures -			
Miscellaneous expenses	<u>-0-</u>	<u>500.00</u>	<u>500.00</u>
Excess of revenues over expenditures	<u>\$373,356.86</u>	<u>\$264,500.00</u>	<u>\$(108,856.86)</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, 1980

Revenues:

Interest on student loans	\$172.59
Bad debt repayments	<u>626.00</u>
Total revenues	798.59

Expenditures -

Uncollectible student loans	<u>449.28</u>
Excess of revenues over expenditures	<u>\$349.31</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BOOKSTORE FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Sales of textbooks	\$168,313.98	\$172,500.00	\$ 4,186.02
Sales of supplies and other items	55,619.02	48,100.00	(7,519.02)
Sales tax collected	10,049.65	10,302.00	252.35
Interest income	<u>3,109.16</u>	<u>-0-</u>	<u>(3,109.16)</u>
Total revenues	<u>237,091.81</u>	<u>230,902.00</u>	<u>(6,189.81)</u>
Expenditures:			
Purchases:			
Textbooks	141,035.77	138,000.00	(3,035.77)
Supplies and other items	46,334.71	34,745.00	(11,589.71)
Freight on purchases	3,889.87	5,000.00	1,110.13
Inventory adjustment	(16,982.44)	-0-	16,982.44
Salaries and wages	16,327.71	20,725.00	4,397.29
Supplies	1,730.73	2,500.00	769.27
Travel	277.83	1,000.00	722.17
Equipment	880.70	3,000.00	2,119.30
Telephone	279.82	300.00	20.18
Dues and subscriptions	125.00	250.00	125.00
Sales tax paid	9,890.60	10,095.00	204.40
Cash shortages	4.44	-0-	(4.44)
Other	659.76	1,000.00	340.24
Auditing and legal	<u>-0-</u>	<u>250.00</u>	<u>250.00</u>
Total expenditures	<u>204,454.50</u>	<u>216,865.00</u>	<u>12,410.50</u>
Excess of revenues over expenditures	<u>\$ 32,637.31</u>	<u>\$ 14,037.00</u>	<u>\$(18,600.31)</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
INSURANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Current taxes	\$13,338.54	\$27,600.00	\$14,261.46
Payment in lieu of taxes	45.98	-0-	(45.98)
Back taxes	<u>4.48</u>	<u>-0-</u>	<u>(4.48)</u>
Total revenues	<u>13,389.00</u>	<u>27,600.00</u>	<u>14,211.00</u>
Expenditures -			
Insurance expenses	<u>15,875.00</u>	<u>27,500.00</u>	<u>11,625.00</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$(2,486.00)</u></u>	<u><u>\$ 100.00</u></u>	<u><u>\$ 2,586.00</u></u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF FIXED ASSETS
June 30, 1980

Fixed assets - at cost:

Land	\$ 162,650.00
Land improvements	648,794.77
Buildings	2,912,741.99
Equipment	<u>1,789,380.40</u>
	<u>\$5,513,567.16</u>

Investment in fixed assets:

Educational Fund	\$ 462,254.98
Building and Maintenance Fund	101,207.84
Site and Construction Fund	4,923,365.31
Bookstore Fund	8,238.48
Student Activity Fund	<u>18,500.55</u>
	<u>\$5,513,567.16</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, 1980

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

Interest Rate	Bond Number	Year	Principal Due	Interest Due	
			December 1	June 1	December 1
3.65	501-545	1980	\$ 225,000.00		\$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>\$1,475,000.00</u>	<u>\$69,312.50</u>	<u>\$96,480.75</u>

WORKING CASH BONDS
\$250,000.00 Principal Amount - Dated September 1, 1979

Interest Rate	Year	Principal Due January 1	Interest Due January 1
5.00	1980	\$125,000.00	\$ 8,333.33
5.25	1980	<u>125,000.00</u>	<u>9,166.66</u>
		<u>\$250,000.00</u>	<u>\$17,499.99</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF ENROLLMENT DATA AND CREDIT HOUR GRANTS
June 30, 1980

	Allowable Semester Hours	Rate	Extension
Summer, 1979:			
Baccalaureate	2,490	26.01	\$ 64,764.90
Business, Public Service, Personal Service	1,169	16.39	19,159.91
Data Processing, Communications Technology	72	25.22	1,815.84
Natural Sciences, Industrial Technology	200	25.22	5,044.00
Health Technology	677	41.73	28,251.21
Vocational Skills	16	6.45	103.20
Remedial and Development	283	6.45	1,825.35
General Studies	153	6.45	986.85
Total hours	<u>5,060</u>		
Total grant			<u>121,951.26</u>
Fall, 1979:			
Baccalaureate	10,153	26.01	264,079.53
Business, Public Service, Personal Service	4,291	16.39	70,329.49
Data Processing, Communications Technology	552	25.22	13,921.44
Natural Sciences, Industrial Technology	2,009	25.22	50,666.98
Health Technology	2,640	41.73	110,167.20
Vocational Skills	436	6.45	2,812.20
Remedial and Development	1,131	6.45	7,294.95
General Studies	847	6.45	5,463.15
Total hours	<u>22,059</u>		
Total grant			<u>524,734.94</u>
Spring, 1980:			
Baccalaureate	10,550	26.01	274,405.50
Business, Public Service, Personal Service	4,451	16.39	72,951.89
Data Processing, Communications Technology	497	25.22	12,534.34
Natural Sciences, Industrial Technology	2,320	25.22	58,510.40
Health Technology	2,890	41.73	120,599.70
Vocational Skills	357	6.45	2,302.65
Remedial and Development	1,135	6.45	7,320.75
General Studies	362	6.45	2,334.90
Total hours	<u>22,562</u>		
Total grant			<u>550,960.13</u>
Total for year ended June 30, 1980			<u>\$1,197,646.33</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF EQUALIZATION GRANTS
June 30, 1980

	<u>Allowable Semester Hours</u>	<u>Rate</u>	<u>Extension</u>
Summer, 1979	<u>5,014</u>	<u>.83</u>	\$ <u>4,161.62</u>
Fall, 1979	<u>21,992</u>	<u>.83</u>	<u>18,253.36</u>
Spring, 1980	<u>22,473.5</u>	<u>.83</u>	<u>18,653.00</u>
Total for year ended June 30, 1980			<u>\$41,067.98</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF GROSS AND NET TUITION
June 30, 1980

	<u>Summer 1979</u>	<u>Fall 1979</u>	<u>Spring 1980</u>	<u>Total</u>
Gross tuition	<u>\$99,990.00</u>	<u>\$490,880.00</u>	<u>\$489,500.00</u>	<u>\$1,080,370.00</u>
Direct write-offs:				
Employee waivers	2,512.60	7,799.40	8,178.20	18,490.20
Senior citizens waivers	10,183.00	31,281.60	31,920.00	73,384.60
EOG waivers		500.00		500.00
Tuition refunds	3,916.80	13,271.00	11,178.00	28,365.80
Bad debts	<u>3,641.00</u>	<u>6,488.63</u>	<u>(170.60)</u>	<u>9,959.03</u>
Total	<u>20,253.40</u>	<u>59,340.63</u>	<u>51,105.60</u>	<u>130,699.63</u>
Net tuition	<u>\$79,736.60</u>	<u>\$431,539.37</u>	<u>\$438,394.40</u>	<u>\$ 949,670.37</u>
Reconciliation with Statements of Revenues:				
Educational Fund - tuition	\$75,306.43	\$409,848.40	\$416,588.68	\$901,743.51
Student Activity Fund - comprehensive fees	<u>4,430.17</u>	<u>21,690.97</u>	<u>21,805.72</u>	<u>47,926.86</u>
Total	<u>\$79,736.60</u>	<u>\$431,539.37</u>	<u>\$438,394.40</u>	<u>\$949,670.37</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
June 30, 1980

(A) Significant Accounting Policies:

Sauk Valley Community College District 506 follows substantially the accrual basis of accounting, recognizing revenue when earned and recording obligations when incurred. Property and replacement taxes received in advance 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) Working Cash Bonds:

In July, 1979, Working Cash Bonds in the amount of \$250,000 were approved and were issued on September 1, 1979. These bonds are due in full with interest on January 1, 1981.

(C) Grant and Assistance Clearing Account:

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) Out-of-District Tuition:

The amount of cost to be charged for out-of-district students during the year ended June 30, 1981, has been computed using the guidelines provided in the 1977 edition of the Uniform Accounting Manual prepared by the Illinois Community College Board.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1980

(E) Corporate Personal Property Replacement Tax:

Effective January 1, 1979, the Illinois Personal Property tax expired and accordingly the assessed valuations have declined to reflect this. Its successor, the Corporate Personal Property Replacement Tax became effective July 1, 1979. The District has taken the position that the replacement tax monies are of the same character as property taxes. As such, they have elected to defer the replacement tax monies received through June 30, 1980, totalling \$93,950.19, and will recognize this revenue in fiscal year 1981, along with the balance of the 1979 levy real estate tax monies.

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

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

We have examined the accompanying statements, pages 29 through 32, of the Restricted Purposes Funds, of Sauk Valley Community College District 506, for the year ended June 30, 1980. Our examination was made in accordance with generally accepted auditing standards, 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 accompanying statements present fairly results of operations of the Restricted Purposes Funds of Sauk Valley Community College District 506, for the year ended June 30, 1980, on a basis consistent with that of the preceding year.

Lindgren, Callihan, Weaver and Van Osdel, Ltd.

September 4, 1980

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STUDENT ACTIVITY FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Comprehensive fees	\$47,926.86	\$49,584.00	\$ 1,657.14
Athletic events	343.00	500.00	157.00
Drama income	2,079.57	1,000.00	(1,079.57)
Student activities	3,814.45	3,944.00	129.55
Student newspaper income	359.94	400.00	40.06
Film income	127.00	-0-	(127.00)
Other	53.82	-0-	(53.82)
Total revenues	<u>54,704.64</u>	<u>55,428.00</u>	<u>723.36</u>
Expenditures:			
Athletic expenses	15,134.96	15,231.00	96.04
Intramural events - co-ed	178.50	300.00	121.50
Cheerleaders and pom pon squad	247.11	370.00	122.89
Speech activities and readers' theatre	4,735.61	4,100.00	(635.61)
Drama	2,856.90	2,400.00	(456.90)
Music	2,744.82	2,750.00	5.18
Associated student board	1,865.61	1,890.00	24.39
Student activities	11,950.49	11,157.00	(793.49)
College clubs	1,736.08	2,250.00	513.92
Student newspaper	3,101.30	4,000.00	898.70
Women's intercollegiate activities	9,249.47	8,500.00	(749.47)
Equipment	518.95	80.00	(438.95)
Contingencies	-0-	300.00	300.00
Film commission	1,809.30	1,800.00	(9.30)
Art exhibitions	-0-	300.00	300.00
Other - cash short	103.83	-0-	(103.83)
Total expenditures	<u>56,232.93</u>	<u>55,428.00</u>	<u>(804.93)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (1,528.29)</u>	<u>\$ -0-</u>	<u>\$ 1,528.29</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
TRUST AND AGENCY FUNDS
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1980

	Balance June 30, 1979	Revenues	Expenditures	Balance June 30, 1980
Recreation room	\$ 4,609.93	\$ 694.80	\$ 137.35	\$ 5,167.38
Student locker fund	254.40	32.20	-0-	286.60
Child care operations	(1,709.78)	14,342.96	14,137.93	(1,504.75)
Child care center	1,494.39	-0-	1,494.39	-0-
Parking	11,063.67	2,659.41	13,648.41	74.67
LPN supplies	5,869.42	11,787.22	14,070.71	3,585.93
Land lab	2,936.75	6,913.59	6,792.17	3,058.17
HEW nursing grant	-0-	700.00	700.00	-0-
Community service	9,202.68	32,674.04	32,359.90	9,516.82
Book transactions	3.00	-0-	-0-	3.00
Law enforcement	837.00	3,776.00	4,261.00	352.00
Nursing capitation grant	121.05	-0-	121.05	-0-
Nursing capitation grant 79-80	-0-	5,572.00	6,919.54	(1,347.54)
Highway Department:				
National Registry of Emergency				
Medical Technicians	(1,615.00)	1,645.00	1,687.72	(1,657.72)
Emergency Medical Technicians	-0-	-0-	10,723.45	(10,723.45)
Title II - library	-0-	3,963.00	3,963.00	-0-
Veterans cost of instruction	-0-	11,410.00	11,410.00	-0-
Disadvantaged grant 78-79	1,464.22	-0-	1,464.22	-0-
Disadvantage grant 79-80	-0-	28,027.00	28,940.03	(913.03)
Illinois humanities grant	(1.21)	-0-	-0-	(1.21)
CETA Public Service	(322.34)	1,306.59	1,195.05	(210.80)
Clearing account	298.65	65,467.93	65,792.43	(25.85)
Photography supplies	1,382.74	-0-	128.10	1,254.64
Student clubs	1,313.61	2,784.27	3,504.99	592.89
Adult learning book charges	117.06	405.21	195.04	327.23
Health students' activity fund	13.25	-0-	13.25	-0-
Community theatre	293.46	861.25	1,061.03	93.68
College van	1,374.08	2,598.02	1,878.94	2,093.16
Horticulture greenhouse	700.00	-0-	286.40	413.60
Library Fund	-0-	4,010.00	3,991.10	18.90
	<u>\$39,701.03</u>	<u>\$201,630.49</u>	<u>\$230,877.20</u>	<u>\$ 10,454.32</u>

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, 1980

	<u>Actual</u>	<u>Budget</u>	<u>Under (Over) Budget</u>
Revenues:			
Child care fees	\$12,763.79	\$12,400.00	\$ (363.79)
Insurance	140.00	200.00	60.00
Permanent interfund transfer	<u>1,439.17</u>	<u>-0-</u>	<u>(1,439.17)</u>
Total revenues	<u>14,342.96</u>	<u>12,600.00</u>	<u>(1,742.96)</u>
Expenditures:			
Salaries	12,886.00	11,550.00	(1,336.00)
Insurance	131.25	200.00	68.75
Supplies	970.14	750.00	(220.14)
Travel	<u>150.54</u>	<u>100.00</u>	<u>(50.54)</u>
Total expenditures	<u>14,137.93</u>	<u>12,600.00</u>	<u>(1,537.93)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 205.03</u>	<u>\$ -0-</u>	<u>\$ (205.03)</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
RESTRICTED PURPOSES FUNDS
NOTES TO FINANCIAL STATEMENTS
June 30, 1980

(A) Significant Accounting Policies:

The accompanying statements are presented on the accrual basis method of accounting. Purchases of fixed asset property and equipment are recorded as disbursements of the various funds.

(B) Definition of Restricted Purpose Funds:

The term "Restricted Purpose Funds" as it is used in this report, includes Student Activity Funds and Trust and Agency Funds.

- 1) Student Activity Funds are those which are owned, operated and managed generally by the student body under the guidance and direction of adults or a staff member for educational, recreational and cultural purposes. The Board of Trustees has the ultimate responsibility for Student Activity Funds.
- 2) Trust and Agency Funds are the responsibility of the District. It has chosen to handle certain regular funds through the Restricted Purpose accounting system as Trust and Agency Funds. The accounts, as disclosed on page 30, receive revenue for specific purposes. Only expenditures directly related to those purposes are directly charged against the accounts.

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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, 1980. 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, Ltd.

September 4, 1980

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Dixon, Illinois

The accompanying additional financial information, pages 35 through 40, is presented for supplementary analysis purposes and is not considered necessary for a fair presentation of the basic financial statements. Our examination of the basic financial statements for the year ended June 30, 1980, which are presented in the first section of this report, was made for the primary purpose of formulating an opinion on those statements. This additional information has been subjected to the applicable audit procedures we performed in our examination of the related basic financial statements.

In our opinion, all of the other supplementary financial information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Lindgren, Callihan, Weaver and Van Osdol, Ltd.

September 4, 1980

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1980

	Educational Fund*	Building and Maintenance Fund	Total Operating Fund
Operation Revenue by Sources:			
Local Government:			
Current taxes	\$ 813,910.91	\$200,208.47	\$1,014,119.38
Back taxes	2,804.43	689.79	3,494.22
Payment in lieu of taxes	273.90	67.38	341.28
Chargeback revenue:			
Non-college territory	12,326.62		12,326.62
Other community college	1,880.45		1,880.45
Total Local Government	<u>831,196.31</u>	<u>200,965.64</u>	<u>1,032,161.95</u>
State Government:			
ICCB flat rate	1,197,646.33		1,197,646.33
ICCB equalization grants	41,067.98		41,067.98
Illinois Board of Vocational Education Reimbursements	155,858.00		155,858.00
Illinois Office of Education	(2,094.56)		(2,094.56)
Total State Government	<u>1,392,477.75</u>	<u>-0-</u>	<u>1,392,477.75</u>
Federal Government:			
HEW Title II	3,963.00		3,963.00
Veterans cost of instruction	11,410.00		11,410.00
Work study	170,658.00		170,658.00
Veterans reporting fee	4,259.84		4,259.84
Total Federal Government	<u>190,290.84</u>	<u>-0-</u>	<u>190,290.84</u>
Student Tuition and Fees:			
Tuition	901,743.51		901,743.51
Fees	2,425.70		2,425.70
Public services	15,867.95		15,867.95
Total Tuition and Fees	<u>920,037.16</u>	<u>-0-</u>	<u>920,037.16</u>
Other Sources:			
Interest on investments	10,990.60	2,655.05	13,645.65
Miscellaneous	3,308.79	1,293.00	4,601.79
Total Other Sources	<u>14,299.39</u>	<u>3,948.05</u>	<u>18,247.44</u>
Total 1979-80 revenue	3,348,301.45	204,913.69	3,553,215.14
Less non-operation items -			
Tuition chargeback revenue	<u>14,207.07</u>	<u>-0-</u>	<u>14,207.07</u>
Adjusted revenue	<u>\$3,334,094.38</u>	<u>\$204,913.69</u>	<u>\$3,539,008.07</u>

* Includes Insurance Fund

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1980

	Educational Fund*	Building and Maintenance Fund	Total Operating Fund	Percent of Total Expenditures
Operating Expenditures:				
By Program:				
Instruction	\$1,706,017.30		\$1,706,017.30	49.4
Academic Support	159,523.34		159,523.34	4.6
Student Services	294,540.07		294,540.07	8.5
Public Services	15,867.95		15,867.95	.5
Operation and Maintenance Plant	569,537.18	\$86,010.54	655,547.72	19.0
General Administration	263,181.58		263,181.58	7.6
Instructional Support	359,751.70		359,751.70	10.4
	<u>3,368,419.12</u>	<u>86,010.54</u>	<u>3,454,429.66</u>	<u>100.0</u>
Less non-operating items - Tuition chargeback	<u>26,494.88</u>		<u>26,494.88</u>	<u>.8</u>
Adjusted expenditures	<u>\$3,341,924.24</u>	<u>\$86,010.54</u>	<u>\$3,427,934.78</u>	<u>99.2</u>
By object:				
Salaries	\$2,507,768.60		\$2,507,768.60	72.6
Employee benefits	104,534.49		104,534.49	3.0
Contractual services	85,953.07	\$26,608.92	112,561.99	3.3
General materials and supplies	201,822.48	50,594.55	252,417.03	7.3
Conference and meeting expenses	26,512.23	312.13	26,824.36	.8
Fixed charges	21,900.48		21,900.48	.6
Utilities	246,511.28		246,511.28	7.1
Capital outlay	47,448.18	7,575.94	55,024.12	1.6
Other	125,968.31	919.00	126,887.31	3.7
	<u>3,368,419.12</u>	<u>86,010.54</u>	<u>3,454,429.66</u>	<u>100.0</u>
Less non-operating items - Tuition chargeback	<u>26,494.88</u>		<u>26,494.88</u>	<u>.8</u>
Adjusted expenditures	<u>\$3,341,924.24</u>	<u>\$86,010.54</u>	<u>\$3,427,934.78</u>	<u>99.2</u>

* Includes Insurance Fund

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS
For the year ended June 30, 1980

*Educational Fund expenditures (less capital outlay):

Instructional	\$1,696,601.82
Academic Support	151,534.44
Student Services	294,540.07
Public Services	15,867.95
Organized Research	-0-
Independent Research	-0-
Operation and Maintenance of Plant	569,537.18
General Administration	261,381.89
Institutional Support	<u>331,507.59</u>

Sub total	3,320,970.94
-----------	--------------

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
1970-71	15,925.15
1971-72	16,849.05
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	6,918.00 Voc. Tech. and VCI
1977-78	23,955.93 X 12 1/2% = 2,994.49
1977-78	4,907.00 Voc. Tech.
1978-79	16,441.43 X 12 1/2% = 2,055.18
1978-79	6,933.00 Voc. Tech.
1979-80	33,834.18 X 12 1/2% = 4,229.27
1979-80	<u>13,614.00 Voc. Tech.</u>

Total equipment	<u>\$469,540.99 (1966-80)</u>
-----------------	-------------------------------

Sub total (1972-80)	<u>39,525.76</u>
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Grand total - Educational Fund	<u>3,360,496.70</u>
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* Includes Insurance Fund

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS (CONTINUED)
For the year ended June 30, 1980

Building Fund Expenditures (less capital outlay):

Public Service	\$ -0-
Organized Research	-0-
Independent Operations	-0-
Operation and Maintenance of Plant	78,434.60
General Administration	-0-
Institutional Support	-0-

Sub total	78,434.60
-----------	-----------

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)
1970-71	3,141.20
1971-72	11,986.82
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	7,438.81 X 12 1/2% = 929.85
1977-78	11,192.78 X 12 1/2% = 1,399.10
1978-79	7,851.41 X 12 1/2% = 981.43
1979-80	<u>7,575.94</u> X 12 1/2% = <u>946.99</u>

Total equipment \$101,403.04 (1966-80)

Sub total (1972-80)	8,348.58
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Grand total - Building Fund	86,783.18
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Bond and Interest Fund -

Interest payments and finance charges, year 1979-80	58,613.12
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS (CONTINUED)
For the year ended June 30, 1980

Site and Construction Fund:

Capital outlay equipment from non-state
and non-federal sources:

<u>Year</u>	
1966-67	\$172,315.75
1967-68	36,627.31
1968-69	-0-
1969-70	235,846.43
1970-71	51,624.13
1971-72	889.25
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
1977-78	-0- X 12 1/2% = -0-
1978-79	-0- X 12 1/2% = -0-
1979-80	-0- X 12 1/2% = -0-

Total equipment \$500,931.24 (1966-80)

Sub total (1972-80)

453.55

Add building depreciation:

<u>Year</u>	
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
1977-78	3,462.19 X 2% = 69.24
1978-79	91,805.09 X 2% = 1,836.10
1979-80	15,954.87 X 2% = 319.10

Total building \$3,561,536.76 (1966-80)

Sub total (1966-80)

71,230.74

Grand total - Site and Construction Fund

71,684.29

Grand total - all expenditures

\$3,577,577.29

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS (CONTINUED)
For the year ended June 30, 1980

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>5,060</u>	<u>22,059</u>	<u>22,562</u>	<u>49,681</u>
Full-time load				<u>30</u>
Average full time equivalent annual basis				<u>1,656</u>
Full-time equivalent cost				<u>\$2,160.37</u>
Cost per semester hour				<u>\$72.01</u>
Total non-capital state funds received in 1979-80 (exclude state flat-rate grants for apportionment and equalization grants and include non-business occupational technical grants)				<u>\$140,149.44</u>
Total non-capital state funds per semester hour				<u>2.82</u>
Total non-capital federal funds received last year				<u>190,290.84</u>
Total non-capital federal funds per semester hour				<u>3.83</u>
Chargeback per semester hour:				
Cost of one semester hour				<u>72.01</u>
Less following deductions:				
Student tuition per semester			\$20.00	
State flat-rate grant (apportionment semester hour)(current year)			26.27	
Non-capital state funds per semester hour			2.82	
Non-capital federal funds per semester hour			<u>3.83</u>	<u>52.92</u>
Amount to be charged back per semester hour				<u>\$ 19.09</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF ASSESSED VALUATIONS, TAX RATES,
TAX EXTENSIONS, AND TAX COLLECTIONS
For the 1977, 1978 and 1979 Levies

	<u>1977</u>	<u>1978</u>	<u>1979</u>
Assessed Valuations:			
Whiteside County	\$294,138,719	\$323,121,963	\$301,147,923
Lee County	213,627,291	228,421,333	215,570,442
Ogle County	41,276,530	43,916,820	45,147,373
Henry County	2,212,333	2,202,455	2,701,964
Bureau County	32,372,295	34,034,734	34,892,846
Carroll County	<u>34,040,616</u>	<u>35,329,372</u>	<u>34,935,056</u>
	<u>\$617,667,784</u>	<u>\$667,026,637</u>	<u>\$634,395,604</u>
Tax Rates:			
Educational Fund	.120	.120	.120
Building and Maintenance Fund	.030	.030	.030
Bond and Interest Fund	.065	.044	.081
Insurance Fund	<u>.002</u>	<u>.002</u>	<u>.008</u>
	<u>.217</u>	<u>.196</u>	<u>.239</u>
Tax Extensions:			
Educational Fund	\$ 741,201.34	\$ 800,432.02	\$ 761,274.72
Building and Maintenance Fund	185,300.34	200,108.01	190,318.68
Bond and Interest Fund	401,484.06	293,491.74	513,860.44
Insurance Fund	<u>12,353.36</u>	<u>13,340.53</u>	<u>50,751.65</u>
	<u>\$1,340,339.10</u>	<u>\$1,307,372.30</u>	<u>\$1,516,205.49</u>
Tax Collections:			
Educational Fund	\$ 744,342.91	\$ 803,600.24	
Building and Maintenance Fund	186,084.76	200,965.64	
Bond and Interest Fund	403,400.07	294,692.23	
Insurance Fund	<u>12,357.94</u>	<u>13,389.00</u>	
	<u>\$1,346,185.68</u>	<u>\$1,312,647.11</u>	<u>\$ -0-</u>
Percent of Levy collected	<u>100.44%</u>	<u>100.40%</u>	<u>0.00%</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF LEGAL DEBT MARGIN
June 30, 1980

Assessed valuation - 1979	<u>\$634,395,604</u>
Debt limitation - 5 3/4% of assessed valuation	\$36,477,747
Less bonds subject to debt limitation	<u>1,725,000</u>
Legal debt margin, June 30, 1980	<u>\$34,752,747</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF RESTRICTED PURPOSES
FUND ACCOUNTS RECEIVABLE
For the year ended June 30, 1980

	Balance 6/30/79	Increases (Billings and Adjustments)	Decreases (Received and Adjustments)	(Transferred to Bad Debts)	Balance 6/30/80
Subsidiary accounts:					
Adult Basis Education grants	\$20,664.11	\$ 40,175.73	\$ 45,855.31	\$ 7,083.49	\$ 7,901.04
Basic Opportunity grants	-0-	75,947.82	75,221.82	-0-	726.00
CETA	15,559.64	61,865.23	39,086.36	466.34	37,872.17
Dixon Developmental Center	-0-	13,884.98	10,404.98	-0-	3,480.00
Supplemental Opportunity grants	-0-	1,642.75	1,642.75	-0-	-0-
Sauk Valley Foundation grants	3,623.11	27,983.99	27,546.10	-0-	4,061.00
ISSC grants	2,129.00	111,775.00	107,387.00	222.00	6,295.00
Military grants	11,541.20	118,193.60	113,898.80	180.00	15,656.00
Law Enforcement grants	54.00	3,580.00	3,514.00	-0-	120.00
Rehabilitation grants	314.96	5,370.57	4,865.53	-0-	820.00
BDM Corporation	-0-	40.00	40.00	-0-	-0-
Bi-Co. Special Education	-0-	140.00	140.00	-0-	-0-
City of Fulton	-0-	120.00	120.00	-0-	-0-
Community General Hospital	172.00	500.00	672.00	-0-	-0-
Dixon Fire Department	-0-	40.00	40.00	-0-	-0-
Donaldson Corporation	-0-	160.00	160.00	-0-	-0-
Financial Aid Holds	-0-	7,582.95	2,064.95	5,518.00	-0-
Karen Gray	-0-	180.00	180.00	-0-	-0-
Highland Community College	204.00	660.00	864.00	-0-	-0-
Highway Emergency Resc. Tech.	-0-	400.00	400.00	-0-	-0-
Imeco Corporation	-0-	60.00	60.00	-0-	-0-
KSB Hospital	-0-	440.00	440.00	-0-	-0-
Lee County Nursing Home	-0-	300.00	320.00	-0-	-0-
Lone Star (Medusa) Cement Co.	36.00	740.00	776.00	-0-	(20.00)
Lutheran Group Home	-0-	80.00	-0-	-0-	-0-
Lutheran Welfare Service	126.00	-0-	18.00	108.00	80.00
MIA/POW	604.00	2,294.00	2,558.00	-0-	-0-
Moosehart	-0-	1,480.00	1,480.00	-0-	340.00
National Guard	-0-	1,684.24	884.24	-0-	-0-
National Manufacturing Company	-0-	462.00	462.00	-0-	800.00
Polo Continental Manor	-0-	280.00	280.00	-0-	-0-
Polo Fire Department	-0-	200.00	160.00	40.00	-0-
Prophetstown Fire Department	-0-	240.00	240.00	-0-	-0-
RVC Indo Chinese grants	-0-	3,990.54	17.84	-0-	-0-
SVC Indo Chinese grants	-0-	3,030.50	-0-	-0-	3,972.70
Sterling Fire Department	40.00	120.00	120.00	40.00	3,030.50
Tampico Fire Department	-0-	280.00	280.00	-0-	-0-
Tri-County Opportunities Council, Inc.	-0-	760.00	760.00	-0-	-0-
Tri-County Special Education	-0-	60.00	-0-	-0-	-0-
Wetzell Agency	-0-	20.00	20.00	-0-	60.00
					-0-

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF RESTRICTED PURPOSES
FUND ACCOUNTS RECEIVABLE (CONTINUED)
For the year ended June 30, 1980

	Balance 6/30/79	Increases (Billings and Adjustments)	Decreases (Received and Adjustments)	(Transferred to Bad Debts)	Balance 6/30/80
Whiteside County Housing Authorities	14.00	696.00	710.00	-0-	-0-
NSF checks	108.00	271.00	-0-	-0-	379.00
	<u>55,190.02</u>	<u>487,730.90</u>	<u>443,689.68</u>	<u>13,657.83</u>	<u>85,573.41</u>
Bad debt Account:					
Beginning balance	(96.00)				
Transferred from accounts receivable		13,657.83			
Write-offs			11,249.63		
Recoveries			2,679.20		
Ending balance					<u>(367.00)</u>
	<u>(96.00)</u>	<u>13,657.83</u>	<u>13,928.83</u>	<u>-0-</u>	<u>(367.00)</u>
Totals	<u>\$55,094.02</u>	<u>\$501,388.73</u>	<u>\$457,618.51</u>	<u>\$13,657.83</u>	<u>\$85,206.41</u>

Reconciliation with Balance Sheet - All Funds:

Government claims	\$77,533.41
Other	<u>7,673.00</u>
	<u>\$85,206.41</u>

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BURTON E. LINDGREN
RODGER W. CALLIHAN
ROBERT R. WEAVER
JOHN A. VAN OSDOL
JOHN A. SCHMIDT
RICHARD A. LAMM
DONALD E. LOFTUS
JOHN R. ZORDAN
CHARLES E. BRAUER

LINCOLNWAY STATE BANK 3014 EAST LINCOLNWAY
STERLING, ILLINOIS 61081 (815) 626-1277

OFFICES IN OTHER CITIES:

Rockford, Illinois
(815) 962-8033
Dixon, Illinois
(815) 284-3331
Freeport, Illinois
(815) 233-1512

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

We have examined the accompanying statements of the Sauk Valley College Disadvantaged Student Grant for the year 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 this grant.

In our opinion, the aforementioned statements present fairly the financial position of the Sauk Valley College Disadvantaged Student Grant as of June 30, 1980, and the results of its operations for the year then ended.

Lindgren, Callihan, Weaver and Van Osdol, Ltd.

September 4, 1980

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT PROGRAM
BALANCE SHEET
June 30, 1980

A S S E T S

Total assets \$ -0-

LIABILITIES AND FUND BALANCE

Cash over draft (1979-1980 grant) \$ 913.03
Fund balance (913.03)

Total liabilities and fund balance \$ -0-

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1978-1979
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1980

	Total Project Budget	Actual Received or Spent in 78-79 Year	Actual Received or Spent in 79-80 Year	Total Both Years	Matching Total for Both Years	Over (Under) Total Project Budget
Revenues:						
Disadvantaged student grant	\$26,590.00	\$26,895.00		\$26,895.00		\$ 305.00
Local college funds (matching)	26,590.00				\$26,590.00	
Other sources		173.45		173.45		173.45
Total revenues	<u>53,180.00</u>	<u>27,068.45</u>	\$ -0-	<u>27,068.45</u>	<u>26,590.00</u>	<u>478.45</u>
Expenditures:						
Administrative expenditures (matching)	8,910.00				8,910.00	
Academic salaries	5,000.00	7,462.78		7,462.78		2,462.78
Academic salaries (matching)	12,750.00				12,750.00	
Non-academic salaries	13,850.00	9,200.45		9,200.45		(4,649.55)
Non-academic salaries (matching)	2,000.00				2,000.00	
Contractual	4,240.00	4,739.75		4,739.75		499.75
General materials and supplies	1,400.00	2,179.71		2,179.71		779.71
General materials and supplies (matching)	1,270.00				1,270.00	
Travel and meetings	200.00	18.85		18.85		(181.15)
Travel and meetings (matching)	380.00				380.00	
Plant utilities	1,900.00	1,568.20		1,568.00		(331.80)
Capital outlay		52.49		52.49		52.49
Capital outlay (matching)	1,280.00				1,280.00	
Other		382.00		382.00		382.00
Refund unused portion of grant to ICCB			1,464.22	1,464.22		1,464.22
Total expenditures	<u>53,180.00</u>	<u>25,604.23</u>	<u>1,464.22</u>	<u>27,068.45</u>	<u>26,590.00</u>	<u>478.45</u>
Excess (deficiency) of revenues over expenditures	\$ -0-	\$ 1,464.22	\$(1,464.22)	\$ -0-	\$ -0-	\$ -0-

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1979-1980
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1980

	Total Project Budget	Actual Received or Spent in the Year	Matching Total for the Year	Over (Under) Total Project Budget
Revenues:				
Disadvantaged student grant	\$28,027.00	\$28,027.00		
Local college funds (matching)	<u>30,400.00</u>		<u>\$30,400.00</u>	
Total revenues	<u>58,427.00</u>	<u>28,027.00</u>	<u>30,400.00</u>	\$ -0-
Expenditures:				
Academic salaries	7,500.00	9,518.49		2,018.49
Academic salaries (matching)	14,000.00		14,000.00	
Non-academic salaries	12,000.00	10,806.75		(1,193.25)
Non-academic salaries	9,300.00		9,300.00	
Employee fringe benefits (matching)	2,100.00		2,100.00	
General materials and supplies	1,927.00	2,387.54		460.54
General materials and supplies (matching)	3,000.00		3,000.00	
Contractual, including rent and utilities	5,900.00	5,665.86		(234.14)
Contractual (matching)	200.00		200.00	
Capital outlay	300.00	289.45		(10.55)
Capital outlay (matching)	1,100.00		1,100.00	
Travel and meetings	400.00	271.94		(128.06)
Travel and meetings (matching)	<u>700.00</u>		<u>700.00</u>	
Total expenditures	<u>58,427.00</u>	<u>28,940.03</u>	<u>30,400.00</u>	<u>913.03</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -0-</u>	<u>\$ (913.03)</u>	<u>\$ -0-</u>	<u>\$ (913.03)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB DISADVANTAGED STUDENT GRANT 1979-1980
 SCHEDULE OF EQUIPMENT PURCHASED
 June 30, 1980

<u>Description</u>	<u>Serial Number</u>	<u>Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
Calculator-Sharp Model #CS-1181	9203203X		\$199.50	
Calculator-Sharp Model #K9-EL1166	92032962		<u>89.95</u>	
		<u>\$300.00</u>	<u>\$289.45</u>	<u>\$(10.55)</u>

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ICCTA

Mission of the Subcommittee on Local Policy Concerns

The subcommittee is to consider how community colleges should plan for the 1980's at the local level. The subcommittee is to gather such data as are needed, to discuss relevant issues and to arrive at findings and recommendations on these issues as appropriate. The issues of interest to the subcommittee include, but are not limited to:

1. Curriculum, including open-door policy, evaluation, liberal arts and humanities, career education, lifelong education, service to minority groups and senior citizens, remedial education, and other topics.
2. Community development including counseling, placement services, relation to local business and industry.
3. Relation to local elementary and secondary schools, vocational centers, local higher-education institutions, and local governments.
4. Local governance.
5. Enrollment, marketing and retention.
6. Staff (administration, classified, and faculty) issues involvement in development and governance of institutions, aging, relation of part-time and full-time staff, development and training.
7. Maintaining confidence of the public.
8. Outer boundaries and limits of community college functions.
9. Finances, including local taxes, tuition, chargeback system and student aid.
10. Energy-related problems, including efficient facility usage and more teaching locations.

ICCTA

Mission of the Committee on Policies for the 80's

The committee will study Illinois community colleges, gathering such data as are needed, and will develop a comprehensive view of the role and mission of the community colleges in the 1980's. The committee will develop plans for community colleges to accomplish their role and mission as well and efficiently as possible.

The findings and recommendations of the committee will be embodied in a report, which will include the reports of its subcommittees. The issues of interest to be covered in the report include, but are not limited to:

1. Open-door policy
2. Relationship of community colleges to other educational and public institutions
3. Effects of demographic changes and resource limitations on enrollment
4. Curriculum
5. Community development
6. Governance at local and state levels
7. Staff development
8. Future capital-development projects
9. Student access
10. Finances
11. Energy-related problems
12. Limits of community colleges

ICCTA

Mission of the Subcommittee on Statewide Policy Concerns

The subcommittee is to consider how community colleges should plan for the 1980's at the state level. The subcommittee is to gather such data as are needed, to discuss relevant issues and to arrive at findings and recommendations on these issues as appropriate. The issues of interest to the subcommittee include, but are not limited to:

1. Open-door policy, including open access and comprehensive nature of college.
2. Relationship of community colleges to other higher education.
3. Effects of demographic changes.
4. Effects of resource limitations.
5. Governance at the state level, coordination, role of ICCB, relation of ICCB to IBHE and ICCTA.
6. Encroachment on local responsibilities, mandated programs, program approach, legislation affecting staff relations and collective bargaining.
7. Capital-development standards and state role in capital-development projects (CDB).
8. Finances, including equalization level of state funding, and grant programs.
9. Student access, including tuition level and financial aid.
10. Measures of success for community colleges, including success of lifelong education.
11. Role of ICCTA, including continued vitality and relation to President's Council and other state associations.
12. Role of elected trustees in community colleges.

BILLS PAYABLE

November 24, 1980

EDUCATIONAL FUND

192-000-565	WILKINS LOWE & CO.(written Oct.)	Ins. Premium	6,564	\$	57.00
110-100-543	VOID CHECK #6570 written October			\$	-36.67
110-100-543	VOID CHECK #6625 written October				-50.00
110-800-514-03	ILLINOIS VALLEY COMMUNITY HOSPITAL	Med. Lab Tech.,instr.	6,712		52.50
110-511-543	SEARS, ROEBUCK & CO.	Supplies	6,713		1.64
110-813-514-01	FRANKLIN GROVE SCHOOL DIST. 271	Comm. Ed. Instr.	6,714		300.00
191-000-550	JUANITA PRESCOTT	Travel	6,715		116.89
192-000-521	PRUDENTIAL INS. CO.	Nov. premium	6,716		11,315.98
	SVC PAYROLL FUND	10-31-80 payroll	6,717		159,640.70
110-100-530	IBM CORPORATION	Service - 136.00			
110-300-543	X X	Supplies - 17.10			
131-000-541	X X	34.20	6,718		187.30
110-100-530	VOID CHECK #6622 written October	-136.00			
110-300-543	X X X X X	- 17.10			
131-000-541	X X X X X	-34.20			
181-000-541	X X X X X	-47.25			-234.55
138-000-541	NATIONAL MICROFILM LIBRARY	Supplies	6,719		508.00
110-300-543	FARM & FLEET	Supplies	6,720		107.90
	SVC SITE & CONSTRUCTION FUND	Inter-fund loan	6,721		7,000.00
	SVC PAYROLL FUND	11-15-80 payroll	6,722		110,726.96

289,693.65

0.800,542.00	A M MULTIGRAPHICS	SUPPLIES	6,723		33.18
2.000,565.00	ALLENS T V	EQUIPMENT	6,724		600.00
0.000,544.01	AMERICAN ASSN FOR STATE & LOCAL HIS	SUPPLIES	6,725		5.75
2.000,541.00	AMSTERDAM CO	SUPPLIES	6,726		65.31
0.500,543.00	ANN ARBOR BIOL CENTER	SUPPLIES	6,727		267.18
0.714,543.00	AUDIOVISUAL CONCEPTS INC	SUPPLIES	6,728		1,368.00
0.100,550.00	GLENN BAILEY	TRAVEL	6,729		144.90
0.000,545.00	BAKER & TAYLOR CO	BOOKS	6,730		497.88
0.000,545.00	BAKER & TAYLOR CO	BOOKS	6,731		2,583.43
0.420,550.00	JAMES BARBER	TRAVEL 42.70			
0.013,550.00	X X	91.75	6,732		134.45
2.000,593.00	BLACK HAWK COLLEGE	TUITION	6,733		1,662.50
0.100,543.00	BLACKHAWK OFFICE SUPPLY	SUPPLIES	6,734		6.26
0.715,543.00	BLUMENFELD SPORT NET CO	SUPPLIES	6,735		126.92
0.300,543.00	BOGOTT INDUSTRIAL SUPPLY	SUPPLIES 666.64			
0.500,543.00	X X X	3.20			
0.300,543.00	X X X	61.45	6,736		731.29
0.713,543.00	ROBERT J BRADY CO	SUPPLIES	6,737		12.26
0.000,545.00	COLUMBIA SPECIAL PRODUCTS	RECORDS	6,738		280.00
2.815,543.00	CAMBRIDGE BOOK CO	SUPPLIES	6,739		9.35
2.316,543.00	CAMPUS FILM DISTR CORP	SUPPLIES	6,740		34.00
0.600,543.00	CAROLINA BIOL SUPPLY	SUPPLIES	6,741		184.99
8.000,541.00	CENTER FOR FACULTY EVAL	SUPPLIES	6,742		16.42
6.000,575.00	CENTRAL TELEPHONE CO	SERVICE	6,743		2,307.87

0.500,543.00	COLLEGE FILM CENTER	SUPPLIES	6,744	12.85
0.000,573.00	COMMONWEALTH EDISON	SERVICE	6,745	12,063.57
0.300,543.00	CONTROL'D CLIMATE DIST INC	SUPPLIES	6,746	80.70
0.600,543.00	KEN COCKSEY	SUPPLIES	6,747	30.00
0.418,550.00	ROBERT CROUSE	TRAVEL	6,748	152.26
0.600,543.01	DSG INC	SUPPLIES 15.90		
2.000,541.00	X X	7.95	6,749	23.85
0.812,541.02	THE DAILY GAZETTE	ADS	6,750	50.62
0.300,530.00	L A DAVIS	REPAIRS	6,751	286.77
0.000,545.00	DEERE & CO	BOOKS	6,752	85.25
1.000,541.00	DEMCO	SUPPLIES	6,753	128.06
3.000,547.00	DIXON CAMERA CENTER	SUPPLIES	6,754	7.16
0.300,543.00	DOALL ROCKFORD CO	SUPPLIES	6,755	278.74
3.000,547.00	TERRY DOTY	STAFF PICTURES	6,756	703.00
0.300,543.00	DAREN G DUREY	SUPPLIES	6,757	27.00
0.000,545.00	EDUCATIONAL AUDIO VISUAL	BOOKS	6,758	14.08
1.000,541.00	EASTMAN KODAK CO	SUPPLIES	6,759	200.20
0.000,545.00	EDISON RECORD CLEARANCE	RECORDS	6,760	5.95
0.613,550.00	EMERALD HILL	MEETING	6,761	61.75
2.000,565.00	FISHER SCIENTIFIC CO	EQUIPMENT	6,762	116.34
0.811,550.01	DONALD FOSTER	TRAVEL	6,763	56.40
0.000,544.01	GARDEN WAY PUBL CO	SUPPLIES	6,764	20.63
1.000,550.00	HAL GARNER	TRAVEL	6,765	121.82
1.000,559.00	X X	EXPENSES	6,766	300.00
3.000,550.00	RALPH GELANDER	TRAVEL	6,767	26.00
0.711,543.00	GIBCO DIAGNOSTICS	SUPPLIES	6,768	17.36
0.815,530.00	E O GIESE	WATCH REPAIRS	6,769	9.50
0.512,530.00	VINCENT E GILBERT	PIANO TUNING	6,770	150.00
0.711,543.00	GINDERS HOSPITAL SUPPLY	SUPPLIES	6,771	154.31
0.511,543.00	HALLS L P SERVICE	SUPPLIES	6,772	66.30
0.600,543.00	HARVARD APPARATUS	SUPPLIES	6,773	36.18
0.800,542.00	HASKELLS	SUPPLIES	6,774	151.39
0.000,544.02	HIGHSMITH CO	SUPPLIES	6,775	27.39
0.310,550.00	RICHARD HOLTAM	TRAVEL 10.56		
0.316,550.00	X X	41.50		
0.418,550.00	X X	13.26	6,776	65.32
0.711,543.00	HYCEL INC	SUPPLIES	6,777	95.97
0.000,562.00	I B M CORP	EQUIP RENTAL	6,778	259.50
0.600,530.02	I B M CORP	SERVICE 105.36		
2.000,539.00	X X	154.90	6,779	260.26
0.612,541.01	I B M CORP	SUPPLIES	6,780	3.45
0.300,543.00	ILLINI TOOL & GRINDING CO	SUPPLIES	6,781	64.55
6.000,575.00	ILLINOIS BELL TELEPHONE	SERVICE	6,782	163.00
2.000,593.00	ILL CENTRAL JR COLLEGE	TUITION	6,783	1,020.96
0.500,543.00	INTERNATIONAL FILM BUREAU	SUPPLIES	6,784	46.12
0.815,543.00	JOSSEY BASS PUBLISHERS	SUPPLIES	6,785	17.46
0.712,543.00	JOURNAL OF NURSING	SUPPLIES	6,786	36.00
0.716,550.00	ANNE KELLER	TRAVEL	6,787	160.70
0.712,550.00	JANET KIME	TRAVEL 90.77		
0.713,550.00	X X	27.23	6,788	118.00
0.813,543.00	K O SPEEDY PRINTING	SUPPLIES	6,789	15.75
0.300,543.00	KRAHENBORN OIL CO	SUPPLIES	6,790	15.00
0.815,543.00	LONGMAN INC	SUPPLIES	6,791	3.46
		VOID	6,792	
0.712,550.00	JOYCE MCCLINTOCK	TRAVEL	6,793	20.00
0.200,543.00	MCCORMICKS FLORAL & GARDEN	SUPPLIES	6,794	159.80
0.000,541.00	MARKET SCOP DATA PRODUCTS	SUPPLIES	6,795	228.78
6.000,550.00	RONALD MARLIER	TRAVEL	6,796	223.48

0.316,543.00	MASS MEDIA ASSOCIATES INC	SUPPLIES	6,797	82.00
0.300,543.00	MEANS SERVICES	SUPPLIES	6,798	9.10
0.300,543.00	MEASUREMENTS & CONTROL	SUPPLIES	6,799	16.00
0.000,541.00	MELLOTT	SUPPLIES-5.00		
0.000,556.00	X X	.98	6,800	5.98
0.712,550.00	JOAN MELVIN	TRAVEL 72.00		
0.300,544.00	X X	REIMB 3 HRS 82.25	6,801	154.25
0.000,530.00	MIDWEST VISUAL EQUIP	SERVICE 106.10		
0.000,544.02	X X X	70.69	6,802	176.79
0.300,543.00	MITCHELL MANUALS	SUPPLIES	6,803	39.00
0.800,530.02	MONROE	SERVICE	6,804	180.30
0.000,541.00	MOORE BUSINESS FORMS	SUPPLIES	6,805	120.40
0.815,530.00	ED MUELLER A V	SERVICE 27.25		
0.000,530.00	X X	227.07	6,806	254.32
0.000,545.00	MULTI MEDIA PUBL INC	BOOKS	6,807	1.65
0.512,543.00	MUSIC UNLIMITED INC	SUPPLIES	6,808	82.04
0.000,562.00	NCR CORPORATION	EQUIP RENTAL	6,809	3,327.13
0.000,530.00	NATIONAL COMPUTER SYSTEMS	SERVICE AGRT	6,810	137.00
0.600,543.00	NEWARK ELECTRONICS	SUPPLIES	6,811	2.93
0.500,550.00	JOHN CBANION	TRAVEL	6,812	50.00
0.711,543.00	ORTHO DIAGNOSTICS	SUPPLIES	6,813	225.22
0.800,544.00	CHARLES OSTER	REIMB 3 HRS	6,814	82.25
0.715,543.00	PASSONS SPORTS	SUPPLIES	6,815	78.00
0.000,547.00	PINNEY PRINTING CO	PUB RELA	6,816	125.00
0.815,550.00	KAREN PINTER	TRAVEL	6,817	139.20
0.000,541.00	THE PRINT SHOP	SUPPLIES	6,818	175.00
0.300,530.00	P & W SUPPLY CO	REPAIRS 362.30		
0.300,543.00	X X	SUPPLIES 20.87	6,819	383.17
0.600,543.00	RADIO RANCH INC	SUPPLIES	6,820	38.45
0.000,544.02	RADIO SHACK	SUPPLIES	6,821	39.95
0.100,543.00	SVC BOOKSTORE	SUPPLIES 2.00		
0.200,543.00	X X	1.65		
0.300,543.00	X X	6.97		
0.500,543.00	X X	9.58		
0.511,543.00	X X	7.94		
0.813,543.00	X X	6.18		
0.815,543.00	X X	65.80		
0.000,544.03	X X	24.10		
0.000,545.00	X X	4.60		
0.000,545.00	X X	44.70		
0.000,541.00	X X	35.43		
0.000,541.00	X X	2.07	6,822	211.02
0.300,543.00	SVC BUILDING FUND	GAS	6,823	5.61
0.100,543.00	SBM EQUIP CENTER	SUPPLIES 23.12		
0.800,530.01	X X	SERVICE 56.00		
0.800,542.00	X X	SUPPLIES 188.24		
0.000,544.01	X X	2.95		
0.000,541.00	X X	72.50		
0.000,541.00	X X	32.68		
0.000,541.00	X X	1130.77		
0.000,555.00	X X	EQUIP 1596.00	6,824	3,102.26
0.000,550.00	JOHN SAGMOE	TRAVEL	6,825	61.38
0.600,543.00	SEARS ROEBUCK & CO	SUPPLIES	6,826	10.99
0.000,556.00	SERVOMATION CORP	FACULTY FORUM	6,827	125.00
0.000,547.00	SHEFFIELD BULLETIN	PUB RELA	6,828	5.00
0.714,543.00	SHELDON ENTERPRISES	SUPPLIES	6,829	8.28
0.000,550.00	RONALD SCHILLING	TRAVEL	6,830	26.40
0.714,550.00	STANLEY SHIPPERT	TRAVEL	6,831	227.00

000,550.00	ARTURO SIERRA	TRAVEL	6,832	9.60
100,543.00	SITLERS SUPPLIES INC	SUPPLIES	6,833	64.92
000,542.00	SLAGLE & SON	SUPPLIES	6,834	53.00
300,543.00	SNAP ON TOOLS CORP	SUPPLIES	6,835	159.39
000,542.00	GLENN SPUTE	SUPPLIES	6,836	18.70
000,545.00	SQUARE DEAL RECORD CO	RECORDS	6,837	111.67
000,547.00	STERLING CAMERA CENTER	PUB RELA	6,838	69.06
300,543.00	STERLING CHAMBER OF COMMERCE	SUPPLIES	6,839	2.00
310,538.00	STERLING SCHOOL OF BEAUTY	COSMETOLOGY	6,840	5,777.94
000,558.00	SWARTLEYS GREENHOUSE	FLOWERS	6,841	131.00
000,545.00	TRAINEX CORPORATION	FILMS	6,842	60.00
000,547.00	TRI COUNTY PRESS	SUBSCR	6,843	9.50
000,541.00	UARGO	SUPPLIES 1217.45		
000,541.00	X X	692.26	6,844	1,909.71
000,544.01	UNIVERSITY MICROFILMS	SUPPLIES	6,845	569.87
300,543.00	UNIV OF ILLINOIS	SUPPLIES 33.05		
316,543.00	X X X	23.30		
400,543.00	X X X	56.00		
419,543.00	X X X	6.75		
600,543.00	X X X	32.15	6,846	151.25
000,544.02	VIDEO MASTERS INC	SUPPLIES	6,847	692.17
000,550.00	MARTLYN VINSON	TRAVEL	6,848	17.40
015,543.00	VOCAB INC	SUPPLIES	6,849	132.01
600,543.00	WARDS NATURAL SCI EST	SUPPLIES	6,850	21.98
000,531.00	WARD WARD MURRAY----	SERVICES	6,851	204.00
000,593.00	WAUBONSEE COMM COLLEGE	TUITION	6,852	534.00
000,545.00	WEST PUBLISHING CO	BOOKS	6,853	97.25
200,543.00	JOHN WILEY & SONS	SUPPLIES	6,854	27.70
000,585.00	WILKINS LOWE & CO	CADAVER BOND	6,855	20.00
000,593.00	JOHN WOOD COMM COLLEGE	TUITION	6,856	240.72
000,544.03	XEROX CORP	SUPPLIES	6,857	469.50
000,544.03	XEROX CORP	SUPPLIES	6,858	351.03
000,521.00	PRUDENTIAL INS CO	DEC PREMIUM	6,859	11,315.96
	SVC IMPREST FUND	MISC EXPENSES	6,860	1,332.31
300,543.00	SVC PETTY CASH	SUPPLIES 4.44		
500,543.00	X X X	2.87	6,861	7.31
711,550.00	HAROLD NELSON	TRAVEL	6,862	130.00
500,550.00	DAVID LOVEKIN	TRAVEL	6,863	250.00
000,556.00	MCCASLINS BAKERY	BOARD SUPPLIES	6,864	4.15

TOTAL BILLS

64,169.00

Cks. #6564, 6712 - 6722 and void #6570, 6625, 6622

289,693.65

TOTAL EDUCATIONAL FUND FOR NOVEMBER

\$353,861.65

SITE AND CONSTRUCTION FUND

90-000-584-05	LINDQUIST CONSTRUCTION CO.	Repairs	641	\$ 6,198.30
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TOTAL SITE AND CONSTRUCTION FUND FOR NOVEMBER				\$ 6,198.30
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BUILDING FUND

271-000-530	MESSENGER & SONS CONTRACTORS	Painting light poles	6,092	\$ 2,060.00
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0.000,544.00	C B BOILER SERVICE	SUPPLIES	6,093	9.53
0.000,544.00	CARDINAL AUTO PARTS	SUPPLIES	6,094	13.06
0.000,544.00	CRESCENT ELECTRIC	SUPPLIES	6,095	7.08
0.000,544.00	DOLDER ELECTRIC SUPPLY	SUPPLIES	6,096	91.16
0.000,544.00	DIXON SWIMMING POOL SUPPLY	SUPPLIES	6,097	65.00
0.000,530.00	EISELE CRANE SERVICE	SERVICES	6,098	82.50
0.000,544.00	FIDELITY PRODUCTS CO	SUPPLIES	6,099	117.99
0.000,544.00	FORSTER IMPLEMENT CO	SUPPLIES	6,100	2.85
0.000,544.00	W W GRAINGER INC	SUPPLIES	6,101	56.81
0.000,550.00	GLADYS GUNTLE	TRAVEL	6,102	11.20
0.000,544.00	HACH CHEMICAL CO	SUPPLIES	6,103	22.52
0.000,544.00	HOME LUMBER CO	SUPPLIES	6,104	33.62
0.000,544.00	JIMS REPAIR SERVICE	SUPPLIES	6,105	94.99
0.000,544.00	LEE F S INC	SUPPLIES	6,106	427.27
0.000,544.00	LINCOLN RENTALL & SALES	SUPPLIES	6,107	103.87
0.000,544.00	JOHN A LOOS SONS	SUPPLIES	6,108	106.70
0.000,544.00	MCCORMICKS FLORAL & GARDEN	SUPPLIES	6,109	11.94
0.000,530.00	DAVID MAYES	SEWAGE TESTING	6,110	175.00
0.000,530.00	MESSENGER & SON	LIGHT POLES	6,111	754.00
0.000,530.00	MONTGOMERY ELEVATOR CO	MAINT CONTR	6,112	469.96
0.000,530.00	MORGAN LINEN SERVICE	SERVICES	6,113	81.40
0.000,544.00	MOTT BROTHERS	SUPPLIES	6,114	38.52
0.000,571.00	NORTHERN ILL GAS CO	SERVICE	6,115	2,843.85
0.000,571.00	NORTHERN ILL GAS CO	SERVICE	6,116	79.09
0.000,544.00	OIL HEAT PARTS	SUPPLIES	6,117	57.02
0.000,544.00	RATZLAFF FORD TRACTOR SALES	SUPPLIES 74.90		
0.000,530.00	X X X X	SERVICE 71.67	6,118	146.57
0.000,530.00	ROCK VALLEY DISPOSAL	SERVICE	6,119	27.00
0.000,544.00	SVC EDUC FUND	SUPPLIES	6,120	5.00
0.000,544.00	SAFETY SIGN CO	SUPPLIES	6,121	87.29
0.000,544.00	SIMPSON POWELSON LUMBER CO	SUPPLIES	6,122	4.80
0.000,544.00	STEWART TRUCK & EQUIPMENT	SUPPLIES	6,123	266.95
0.000,530.00	JOE TULLYS AUTO REPAIR	SERVICE	6,124	112.61
0.000,544.00	VISUAL DISPLAY	SUPPLIES	6,125	97.55
0.000,544.00	WESCO	SUPPLIES	6,126	47.63
0.000,544.00	WOODS	SUPPLIES	6,127	47.97
0.000,530.00	YOUNGRENS REFRIGERATION	REPAIRS	6,128	177.00
0.000,544.00	SVC PETTY CASH	SUPPLIES	6,129	1.10
	SVC IMPREST FUND	MISC EXPENSES	6,130	25.57

TOTAL BUILDING FUND FOR NOVEMBER

\$ 8,863.97

IMPREST FUND

110-200-543	United States Steel	Supplies	5295	\$ 6.50
192-000-544	Postmaster	Bulk permit	5296	100.00
192-000-546	Council of North Central Comm. Jr. Coll.	Dues	5297	20.00
110-117-543	Gail Beck	Supplies	5298	33.89
110-813-550	National Adult Educ. Conf.	Conf.-Barber	5299	80.00
181-000-541	NCHEMS	Supplies	5300	3.50
110-418-543	Law and Order	Supplies	5301	11.00
110-420-530	Julie Percycoa	Exam monitor	5302	35.00
110-812-541-01	Supt. of Documents	Supplies	5303	8.50
110-100-550	Univ. of Illinois	Conf.-West	5304	30.00
110-100-550	Ill. CPA Foundation	Conf.-West	5305	165.00
192-000-544	United Parcel Service	Service	5306	13.17
138-000-550	James Zimmerman, Treas., Rock River IGPA	Meeting	5307	11.70
120-000-544-01	Women's Varsity Sports	Subscr.	5308	9.00
110-713-550	Ill. League for Nursing, Inc.	Convention	5309	105.00
110-812-550-02	Ill. League for Nursing, Inc.	"	5310	20.00
110-300-543	Charles Oster	Supplies	5311	25.54
270-000-544	John Deere Distr. Serv. Center	Supplies	5312	4.50
192-000-544	Postmaster	Bus. Reply acct.	5313	25.00
110-117-543	Gail Beck	Supplies	5314	32.99
110-812-550-02	I.C.C.A.	Conf.-Kime	5315	35.00
110-811-541	A.A.C.R.A.O.	Supplies	5316	5.00
110-811-541	N.C.I.A.	Membership-Foster	5317	15.00
110-811-541	Ill. Counc. Comm. Coll. Admin.	Conf.-Foster	5318	35.00
192-000-544	United Parcel Service	Service	5319	7.29
110-813-541	N.C.I.A.	Membership-Barber	5320	15.00
120-000-544-01	WWW/Information Serv.	Supplies	5321	35.00
192-000-544	Postmaster	Grade Mailings	5322	81.45
110-716-550	Anne Keller	Pinning supplies	5323	17.47
110-300-543	Prakken Publications	Supplies	5324	11.96
110-200-543	Deere & Co. Distr. Center	Supplies	5325	11.40
110-316-550	Ogle County YSB	Conf.-Holtam	5326	15.00
110-812-550-01	ICCCA	Conf.-Strickland	5327	35.00
110-316-550	ICCCA	Conf.-Holtam	5328	35.00
110-813-550	ICCCA	Conf.-Barber	5329	35.00
270-000-544	Lee Murray	Supplies	5330	15.62
192-000-544	United Parcel Service	Service	5331	10.94
110-511-543	Farm and Fleet	Supplies	5332	68.86
181-000-550	Chamber of Commerce	Dinner	5333	12.50
120-000-545	Diane Pauser	Book	5334	25.00
110-512-543	Max Guinnup	Supplies	5335	17.92
270-000-544	Patt Dawson	Supplies	5336	5.45
120-000-545	Society of American Archivists	Book	5337	7.00
192-000-544	United Parcel Service	Service	5338	9.23
110-400-530	Nedda Simon	Honorarium	5339	30.00
110-800-542	A & B Freight Lines	Freight charges	5340	25.50

Total disbursements 1,357.88

EDUCATIONAL FUND - 1332.31
BUILDING FUND - 25.57

Balance in fund - 1666.12
Disbursements - 1357.88
Total in fund - 3024.00

TREASURER'S REPORT

October 31, 1980

EDUCATIONAL FUND

Balance on Hand End of September, 1980 \$ 196,375.91

Receipts:

Taxes	217,438.55	
In lieu of taxes	3,217.51	
Charge-Back Revenue	177.03	
Voc. Ed. - Regular Reimb.	35,868.00	
Federal Work Study	18,481.52	
Student Tuition-Fall	50,000.00	
Transcript Fees	87.00	
Rental Income	6,250.00	
Other Revenue	65.10	
Expenditure Credits	4,179.60	
Loan from S & C Fund	88,709.15	424,473.46
(Repayment)		

Total Available \$ 620,849.37

Disbursements:

Expenses for October \$ 391,935.49

Balance on Hand End of October \$ 228,913.88

BUILDING FUND

Balance on Hand End of September, 1980 \$ 77,588.76

Receipts:

Taxes	54,362.88	
In lieu of taxes	804.43	
Misc. Revenue	85.00	
Expenditure Credits	369.02	\$ 55,621.33

Total Available \$ 133,210.09

Disbursements:

Expenses for October \$ 23,346.33

Balance on Hand End of October 1980 \$ 109,863.76

BAUK VALLEY COLLEGE

APPROVED BY

William E. Beagle

PRESIDENT

Kay E. Fisher

SECRETARY

DATE 11/24/80

SITE AND CONSTRUCTION FUND - Dixon National Bank

Balance on Hand End of September, 1980 \$ 7,461.97

Receipts:

Investments	200,000.00	
Interest on Investments	<u>16,000.00</u>	<u>216,000.00</u>

Total Available \$223,461.97

Disbursements:

Investments	134,000.00	
Expenses for October	<u>88,709.15</u>	<u>\$222,709.15</u>

Balance on Hand End of October, 1980 \$ 752.82

SITE AND CONSTRUCTION FUND - Harris Trust

Balance on Hand End of September, 1980 \$ 6,811.09

Receipts:

-0-

Disbursements:

-0-

Balance on Hand End of October, 1980 \$ 6,811.09

BOND AND INTEREST #1

Balance on Hand End of September, 1980 \$ 3,611.25

Receipts:

Taxes	69,398.98	
In lieu of Taxes	1,026.92	
Interest on Investments	<u>662.50</u>	<u>\$ 71,088.40</u>

Total Available \$ 74,699.65

Disbursements:

Investments		<u>\$ 50,435.84</u>
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Balance on Hand End of October, 1980 \$ 24,263.81

BOND AND INTEREST #4

Balance on Hand End of September, 1980 \$ 3,725.84

Receipts:

Taxes	77,371.72	
In lieu of taxes	1,144.89	
Interest on Investments	<u>198.78</u>	\$ <u>78,715.39</u>

Total Available \$ 82,441.23

Disbursements:

Investments		\$ <u>56,198.78</u>
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Balance on Hand End of October, 1980 \$ 26,242.45

WORKING CASH FUND

Balance on Hand End of September, 1980 \$ 16,282.80

Receipts:

-0-

Disbursements:

-0-

Balance on Hand End of October, 1980 \$ 16,282.80

INSURANCE FUND

Balance on Hand End of September, 1980 \$ 13,558.59

Receipts:

Taxes	14,494.76	
In lieu of taxes	214.48	
Expenditure credit	<u>293.00</u>	\$ <u>15,002.24</u>

Total Available \$ 28,560.83

Disbursements:

Insurance expense for October		\$ <u>9,152.78</u>
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Balance on Hand End of October, 1980 \$ 19,408.05

FUNDS INVESTED

Repurchase Agreement - Open	Educational		\$1,450,000.00
Certificate of Deposit	Building	2-20-81	68,588.78
Certificate of Deposit	S & C	10-26-80	101,000.00
Certificate of Deposit	S & C	11-15-80	122,077.72
Time-Open Deposit	S & C	11-28-80	100,000.00
Certificate of Deposit	S & C	2-23-81	101,000.00
Certificate of Deposit	S & C	4-9-81	134,000.00
Time-Open Deposit	S & C	11-28-80	100,000.00
Certificate of Deposit	S & C	2-9-81	200,000.00
Certificate of Deposit	B & I #1	11-17-80	207,329.10
Time-Open Deposit	B & I #1		170,499.15
Certificate of Deposit	B & I #1		45,000.00
Time-Open Deposit	B & I #4		<u>167,198.78</u>
	TOTAL INVESTED		\$2,966,693.53

SAUK VALLEY COLLEGE

E.O.G. WORKSTUDY FUNDS

Period Ending October 31, 1980

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

Cash on Hand.....	\$ 8,555.63	
Workstudy Awards Receivable from Fed. Gov. 1980-81.....	61,222.00	
Workstudy Awards Capital 1980-81.....		\$132,421.00
Workstudy Awards Paid 1980-81.....	70,618.09	
E.O.G. Funds Receivable from Fed. Gov. 1980-81.....	49,807.00	
Initial E.O.G. Awards Capital 1980-81.....		37,848.00
Initial E.O.G. Awards Paid 1980-81.....	4,756.00	
Renewal E.O.G. Awards Capital 1980-81.....		27,959.00
Renewal E.O.G. Awards Paid 1980-81.....	4,400.00	
Basic E.O.G. Awards Rec. from Fed. Gov. 1980-81.....	90,870.00	
Basic E.O.G. Awards Capital 1980-81.....		109,870.00
Basic E.O.G. Awards Paid 1980-81.....	-0-	
Inactive Federal Grants.....	17,869.28	
	<u>\$308,098.00</u>	<u>\$308,098.00</u>

SAUK VALLEY COLLEGE

STUDENT LOAN FUND

Period Ending 10/31/80

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

ASSETS:

Cash in Bank.....	\$ 27.30
Notes Receivable.....	<u>2,872.00</u>
	<u>\$2,899.30</u>

LIABILITIES & NET WORTH:

Fund Equity.....	\$2,733.92.....	
Net Profit.....	<u>165.38</u>	<u>\$2,899.30</u>

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

INCOME:

Interest Income.....	\$ 39.38.....	
Bad Debts Repaid.....	<u>126.00</u>	\$ 165.38

EXPENSES:..... NONE

NET PROFIT:.....\$ 165.38

SAUK VALLEY COLLEGE BOOKSTORE

Period Ending 10-30-80

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

ASSETS:

Cash in Bank	\$ 42,457.73
Petty Cash	500.00
Investments	63,476.35
Accounts Receivable - Educational Fund	134.10
Inventory 6-30-80	73,339.62
	<u>\$179,907.80</u>

LIABILITIES AND NET WORTH:

Accounts Payable - Student Activity Fund	\$ 20.00
Fund Equity	\$214,755.92
Net Loss	<u>(34,868.12)</u>
	<u>179,887.80</u>
	<u>\$179,907.80</u>

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

INCOME:

Textbook Sales	\$ 78,827.71	
Supply Sales	8,997.60	
Miscellaneous Sales	3,423.96	
Paperback Sales	1,868.11	
Used Book Sales	4,834.71	
Sales Tax Collected	5,092.06	
Other Income	74.98	
Investment Income	<u>799.22</u>	\$103,918.35

EXPENSES:

Textbook Purchases	\$104,100.23	
Supply Purchases	9,871.44	
Miscellaneous Purchases	4,315.18	
Paperback Purchases	2,722.37	
Used Book Purchases	4,030.73	
Sales Tax Paid	4,600.32	
Salaries & Wages	5,983.08	
Transportation Charges	2,432.20	
Supply Expense	120.08	
Equipment	-0-	
Travel	402.62	
Telephone	57.59	
Dues & Subscriptions	15.00	
Other Expense	104.95	
Over & Under	30.68	
Bad Debts	<u>-0-</u>	<u>\$138,786.47</u>

NET LOSS on a cash basis without regard to inventory or
accounts payable \$(34,868.12)

RESTRICTED PURPOSE FUND

OCTOBER 31, 1980

Balance on Hand -- September 30, 1980	\$ 85,155.12
October Receipts	117,381.64
Cash Over -- October 7, 1980	1.00
Cash Under -- October 10, 1980	(6.00)
Cash Under -- October 31, 1980	<u>(20.00)</u>
TOTAL FUNDS AVAILABLE DURING OCTOBER 1980	\$202,511.76
Cash Disbursements for October	<u>\$104,728.80</u>
Balance on Hand -- October 31, 1980	<u>\$ 97,782.96</u>

STATEMENT OF INCOME & EXPENSE

STUDENT ACTIVITIES

<u>ACTIVITIES</u>	<u>AMOUNT</u>
Comprehensive Fee Income	\$ 6,138.45
Athletic Income	-0-
Drama Income	77.00
Student Activity Income	1,298.80
Student Newspaper Income	88.50
Film Income	38.00
Cash Over & Under	(50.25)
Other Income -- Student Activity Fund Only	5.16
TOTAL INCOME	<u>\$ 7,595.66</u>

	<u>BUDGET</u>	<u>EXPENSE</u>
Athletic Expense	\$18,485.00	\$ 2,754.92
Cheerleaders & Pom Pom Squad	370.00	-0-
Speech Activity & Readers Theatre	3,500.00	911.87
Drama Expense	2,400.00	522.10
Music Expense	2,500.00	644.92
Student Activity Expense	9,150.00	3,524.14
Student Newspaper Expense	3,000.00	278.43
Associated Student Board	1,890.00	572.99
Musical	-0-	-0-
Women's Intercollegiate Act.	11,421.00	3,348.28
Intramurals-Coed	300.00	-0-
SVC Clubs	1,500.00	318.00
Film Commission	1,000.00	263.00
Art Exhibitions	270.00	-0-
Contingency Expense/Equipment	-0-	-0-
Contingencies/Non-Budgeted	320.00	-0-
	<u>\$56,106.00</u>	

TOTAL EXPENSE	<u>\$ 13,138.65</u>
Excess of Expenditures Over Revenue as of Oct. 31, 1980	<u>\$ 5,542.99</u>

RESTRICTED PURPOSE FUND

STATEMENT OF ASSETS AND LIABILITIES

OCTOBER 31, 1980

<u>ASSETS</u>	<u>REVOLVING AGENCY FUND LIABILITIES</u>	<u>AMOUNT</u>
Cash in Bank \$ 97,782.96	Due Educational Fund \$ 1,408.24	
Petty Cash 553.00	Due Building Fund 150.10	
Accts Rec. 260,646.05	Due Student Loan Fund 424.31	
	Due Bookstore 6,434.43	
	Out of District Fees 587.20	
	Student Tuition 348,620.00	
	Tuition Refunds (20,424.00)	
		\$337,200.28

RESTRICTED AGENCY FUND LIABILITIES

Child Care Operations	\$ (1,993.64)	
Parking	1,739.68	
Recreation Room Fund	5,411.83	
Student Locker Fund	286.60	
Land Lab	1,313.80	
Community Services	11,868.01	
EMIA Grant	(610.00)	
Photography Supplies	1,254.64	
Highway Emer. Rescue Tech.	(11,225.45)	
LPN Supplies	8,380.14	
Book Transactions	3.00	
Law Enforcement Grant	-0-	
HEW Nursing Grants	(800.00)	
1979-80 Nursing Capitation	(1,525.41)	
1979-80 Disadv. Grant	(913.03)	
1980-81 Disadv. Grant	(505.92)	
CEFA Public Services	(210.80)	
Ill. Humanities Grant	(1.21)	
Miscellaneous Account	1,179.65	
Student Clubs	1,071.27	
Adult Learning Book Charges	240.00	
Community Theatre	574.10	
College Van	1,750.44	
Horticulture/Greenhouse	-0-	
Library Fund	18.90	
Vocational Information Prog.	975.00	
		\$ 18,280.60

FUND EQUITY

July 1, 1980	\$ 9,044.12		
Excess of Expenditures over Revenue as of October 31, 1980	\$ 5,542.99	\$ 3,501.13	
<u>TOTAL ASSETS</u>	<u>\$358,982.01</u>	<u>TOTAL LIABILITIES & FUND EQUITY</u>	<u>\$358,982.01</u>

SAUK VALLEY COLLEGE

APPROVED BY

William E. Reigle

PRESIDENT

Kay E. Fisher

SECRETARY

DATE 11/24/80

EDUCATIONAL FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIV OF BUSINESS SALARIES	26,119.60	26,119.60	15,671.76	10,447.84	109,801.00	83,681.40	83,681.40
DIV OF BUS CONTR SERV	4,038.00	4,038.00	4,038.00	.00	4,265.00	227.00	227.00
DIV OF BUS SUPPLIES	1,844.84	1,844.84	1,656.48	188.36	3,850.00	2,005.16	2,005.16
DIV OF BUS CONF & MEETINGS	582.36	582.36	242.46	339.90	1,300.00	717.64	717.64
FOOD SERV CONTR SERV	20.00	20.00	20.00	.00	300.00	280.00	280.00
FOOD SERV SUPPLIES	154.83	154.83	87.23	67.60	1,000.00	845.17	845.17
FOOD SERV CONF & MEETINGS		.00		.00	212.00	212.00	212.00
DIV OF AGRIC SALARIES	4,275.20	4,275.20	2,565.12	1,710.08	20,521.00	16,245.80	16,245.80
DIV OF AGRIC CONTR SERV		.00		.00	100.00	100.00	100.00
DIV OF AGRIC SUPPLIES	577.88	577.88	358.71	219.17	1,280.00	702.12	702.12
DIV OF AGRIC CONF & MEETINGS		.00		.00	465.00	465.00	465.00
DIV OF INDUS ED SALARIES	33,508.00	33,508.00	20,184.80	13,323.20	132,922.00	99,414.00	99,414.00
DIV OF INDUS ED CONTR SERV	2,049.20	2,049.20	1,400.13	649.07	2,250.00	200.80	200.80
DIV OF INDUS ED SUPPLIES	9,222.24	9,222.24	7,367.37	1,854.87	21,440.00	12,217.76	12,217.76
DIV OF INDUS ED CONF & MEETINGS	428.74	428.74	428.74	.00	3,605.00	3,176.26	3,176.26
COSMETOLOGY CONTR SERV	21,412.34	21,412.34	15,634.40	5,777.94	35,000.00	13,587.66	13,587.66
COSMETOL SUPPLIES		.00		.00	100.00	100.00	100.00
COSMETOL CONF & MEETINGS	10.56	10.56		10.56	50.00	39.44	39.44
HUMAN SERV ADMIN SALARIES	8,362.44	8,362.44	6,504.12	1,858.32	22,300.00	13,937.56	13,937.56
HUMAN SERV CONTR SERV		.00		.00	500.00	500.00	500.00
HUMAN SERV SUPPLIES	852.05	852.05	599.17	252.88	1,300.00	447.95	447.95
HUMAN SERV CONF & MEETINGS	91.50	91.50		91.50	475.00	383.50	383.50
DIV OF SOC SCI SALARIES	23,679.80	23,679.80	14,207.88	9,471.92	106,102.00	82,422.20	82,422.20
DIV OF SOC SCI CONTR SERV	30.00	30.00		30.00		30.00 CR	30.00 CR
DIV OF SOC SCI SUPPLIES	676.25	676.25	475.28	200.97	2,600.00	1,923.75	1,923.75
DIV OF SOC SCI CONF & MEETINGS		.00		.00	1,050.00	1,050.00	1,050.00
CRIM JUS INSTR SALARIES	9,426.50	9,426.50	5,655.90	3,770.60	38,407.00	28,980.50	28,980.50
CRIM JUS CONTR SERV		.00		.00	550.00	550.00	550.00
CRIM JUS SUPPLIES	644.02	644.02	627.89	16.13	2,652.00	2,007.98	2,007.98
CRIM JUS CONF & MEETINGS	180.52	180.52	15.00	165.52	1,100.00	919.48	919.48
LIBRARY TECH SUPPLIES	9.59	9.59	2.84	6.75	250.00	240.41	240.41
DIV OF FIRE SCI CONTR SERV	35.00	35.00		35.00	100.00	65.00	65.00
DIV OF FIRE SCI SUPPLIES	88.07	88.07	88.07	.00	875.00	786.93	786.93
DIV OF FIRE SCI CONF & MEETINGS	42.70	42.70		42.70	200.00	157.30	157.30
DIV OF HUMANITIES SALARIES	45,531.45	45,531.45	27,318.87	18,212.58	181,377.00	135,845.55	135,845.55
DIV OF HUMANITIES CONTR SERV		.00		.00	500.00	500.00	500.00

Account	Total Expenses	To Date	Prev. No. To Date	This Month	Budget	Unexpended	Unencumbered
DIV OF HUMANITIES SUPPLIES	991.81	991.81	815.65	176.16	2100.00	1108.19	1108.19
DIV OF HUMANITIES CONF & MEETINGS	971.28	971.28	671.28	300.00	1,690.00	718.72	718.72
ART DEPT SALARIES	4055.60	4055.60	2433.36	1,622.24	19,467.00	15,411.40	15,411.40
ART DEPT CONTR SERV		.00		.00	450.00	450.00	450.00
ART DEPT SUPPLIES	575.30	575.30	452.01	123.29	1,650.00	1,074.70	1,074.70
ART DEPT CONF & MEETINGS		.00		.00	110.00	110.00	110.00
MUSIC DEPT SALARIES	8166.60	8166.60	4899.96	3266.64	39,200.00	31,033.40	31,033.40
MUSIC DEPT CONTR SERV	427.25	427.25	277.25	150.00	1,000.00	572.75	572.75
MUSIC DEPT SUPPLIES	136.65	136.65	31.97	104.68	1,300.00	1,163.35	1,163.35
MUSIC DEPT CONF & MEETINGS		.00		.00	270.00	270.00	270.00
DIV OF MATH SCI SALARIES	38,374.45	38,374.45	23,024.67	15,349.78	155,103.00	116,728.55	116,728.55
DIV OF MATH SCI CONTR SERV	34.27	34.27	34.27	.00	3,250.00	3,215.73	3,215.73
DIV OF MATH SCI SUPPLIES	4,429.48	4,429.48	3,778.12	651.36	10,050.00	5,620.52	5,620.52
DIV OF MATH SCI CONF & MEETINGS		.00		.00	870.00	870.00	870.00
MED LAB TECH SALARIES	11,417.45	11,417.45	8,328.47	3,088.98	37,068.00	25,650.55	25,650.55
MED LAB TECH CONTR SERV	329.20	329.20	329.20	.00	800.00	470.80	470.80
MED LAB TECH SUPPLIES	3,334.96	3,334.96	2,834.99	499.97	12,155.00	8,820.04	8,820.04
MED LAB TECH CONF & MEETINGS	313.94	313.94	183.94	130.00	1,258.00	944.06	944.06
ADN SALARIES	6,903.50	6,903.50	4,142.10	2,761.40	48,388.00	41,484.50	41,484.50
ADN OFC SALARIES	3,106.44	3,106.44	2,416.12	690.32	8,284.00	5,177.56	5,177.56
ADN CONTR SERV		.00		.00	200.00	200.00	200.00
ADN SUPPLIES	1,058.03	1,058.03	917.84	140.19	2,290.00	1,231.97	1,231.97
ADN CONF & MEETINGS	629.75	629.75	446.98	182.77	1,695.00	1,065.25	1,065.25
LPN SALARIES	34,915.51	34,915.51	26,139.83	8,775.68	104,862.00	69,946.49	69,946.49
LPN CONTR SERV		.00		.00	275.00	275.00	275.00
LPN SUPPLIES	621.83	621.83	517.27	104.56	3,054.00	2,432.17	2,432.17
LPN CONF & MEETINGS	258.87	258.87	126.64	132.23	1,475.00	1,216.13	1,216.13
RAD TECH SALARIES	7,611.45	7,611.45	5,822.87	1,788.58	21,463.00	13,851.55	13,851.55
RAD TECH CONTR SERV		.00		.00	450.00	450.00	450.00
RAD TECH SUPPLIES	2,131.45	2,131.45	664.19	1,467.26	5,875.00	3,743.55	3,743.55
RAD TECH CONF & MEETINGS	1,029.43	1,029.43	802.43	227.00	2,600.00	1,570.57	1,570.57
DIV OF PHYS ED SALARIES	9,692.25	9,692.25	5,815.35	3,876.90	46,523.00	36,830.75	36,830.75
DIV OF PHYS ED SUPPLIES	993.64	993.64	783.17	210.47	2,482.00	1,488.36	1,488.36
DIV OF PHYS ED CONF & MEETINGS	131.03	131.03	131.03	.00	440.00	308.97	308.97
NURSING ASST ADMIN SALARIES	6,549.69	6,549.69	5,008.47	1,541.22	16,180.00	9,630.31	9,630.31
NURSING ASST CONTR SERV	25.00	25.00	25.00	.00	350.00	325.00	325.00
NURSING ASST SUPPLIES	56.10	56.10	52.56	3.54	700.00	643.90	643.90

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
NURSING ASST CONF & MEETINGS	488.78	488.78	310.61	178.17	450.00	38.78 CR	38.78 CR
PART TIME OVERLOAD-FOSTER	2531.00	2531.00		2531.00	26000.00	23469.00	23469.00
PART TIME OVERLOAD-SAGMOE	9400.00	9400.00	300.00	9100.00	20000.00	10600.00	10600.00
PART TIME OVERLOAD-STRICKLAND	38076.32	38076.32	7063.20	31013.12	125000.00	86923.68	86923.68
NIGHT PREMIUMS-STRICKLAND	1100.00	1100.00	1100.00	.00		1100.00 CR	1100.00 CR
SUMMER SESSION-STRICKLAND	42846.86	42846.86	97711.90	54865.04 CR	45000.00	2153.14	2153.14
SUMMER SESSION-FOSTER	46439.44	46439.44		46439.44	47725.00	1285.56	1285.56
SUMMER SESSION-SAGMOE	8425.60	8425.60		8425.60	11000.00	2574.40	2574.40
INSTR SECR SALARIES	8875.44	8875.44	6903.12	1972.32	23668.00	14792.56	14792.56
WORKROOM CONTR SERV	1611.00	1611.00	1555.00	56.00	1750.00	139.00	139.00
INSTR UNALLOCATED CONTR SERV	466.84	466.84	181.18	285.66	1650.00	1183.16	1183.16
FACULTY IN SERVICE TRAINING		.00		.00	5000.00	5000.00	5000.00
WORKROOM SUPPLIES	1451.96	1451.96	1529.59	77.63 CR	750.00	701.96 CR	701.96 CR
FACULTY OFFICE SUPPLIES	96.12	96.12	40.41	55.71	800.00	703.88	703.88
INSTITUTIONAL COMMITTEES	47.94	47.94	47.25	.69	200.00	152.06	152.06
TUITION REIMBURSEMENT	1630.52	1630.52	1466.02	164.50	7200.00	5569.48	5569.48
ARTS & SCI DEAN SALARY	10499.94	10499.94	8166.62	2333.32	28000.00	17500.06	17500.06
ARTS & SCI SECR SALARY	3709.80	3709.80	2885.40	824.40	9893.00	6183.20	6183.20
ARTS & SCI FED WORK STUDY	6801.55	6801.55	4653.56	2147.99	19201.00	12399.45	12399.45
STUDENT TUTORS	883.05	885.05	368.90	516.15	4600.00	3714.95	3714.95
ARTS & SCI DEAN SUPPLIES	314.55	314.55	207.08	107.47	1750.00	1435.45	1435.45
DEAN CONF & MEETINGS	222.21	222.21	165.81	56.40	800.00	577.79	577.79
CAREER ED DEAN SALARY	9749.97	9749.97	7583.31	2166.66	26000.00	16250.03	16250.03
ASST DEAN SALARY	9693.72	9693.72	7539.56	2154.16	25850.00	16156.28	16156.28
CAREER ED SECR SALARY	3998.25	3998.25	3109.75	888.50	10662.00	6663.75	6663.75
CAREER ED FED WORK STUDY	10480.78	10480.78	8271.16	2209.62	12230.00	1749.22	1749.22
SVC STUDENT EMPLOYEES	1867.75	1867.75	1367.10	500.65	6000.00	4132.25	4132.25
ASST DEAN CONTR SERV		.00		.00	100.00	100.00	100.00
DEAN SUPPLIES	184.93	184.93	152.16	32.77	1800.00	1615.07	1615.07
ASST DEAN SUPPLIES	199.79	199.79	123.49	76.30	700.00	500.21	500.21
DEAN CONF & MEETINGS	149.50	149.50	114.50	35.00	1275.00	1125.50	1125.50
ASST DEAN CONF & MEETINGS	55.00	55.00		55.00	400.00	345.00	345.00
COMMUNITY ED ADMIN SALARIES	8190.00	8190.00	6370.00	1820.00	21840.00	13650.00	13650.00
COMM ED INSTR SALARIES	24702.26	24702.26	11232.50	13469.76	81000.00	56297.74	56297.74
COMM SERV COORDINATORS	900.00	900.00	900.00	.00	7000.00	6100.00	6100.00
COMM ED SECR SALARIES	3051.09	3051.09	2354.19	696.90	8645.00	5593.91	5593.91
COMM ED CONTR SERV	220.00	220.00	220.00	.00	3220.00	3000.00	3000.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
COMM ED SUPPLIES	809.08	809.08	605.44	203.64	3500.00	2690.92	2690.92
COMM ED CONF & MEETINGS	528.70	528.70	260.20	268.50	1950.00	1421.30	1421.30
ACADEMIC SKILLS CENTER SALARIES	8148.90	8148.90	4889.34	3259.56	38061.00	29912.10	29912.10
ACADEM SKILLS FED WORK STUDY	3554.15	3554.15	2952.75	601.40	2722.00	832.15 CR	832.15 CR
ACADEM SKILLS CONTR SERV	36.75	36.75		36.75	600.00	563.25	563.25
ACADEM SKILLS SUPPLIES	1538.79	1538.79	1297.60	241.19	3600.00	2061.21	2061.21
ACADEM SKILLS CONF & MEETINGS	197.62	197.62	58.42	139.20	300.00	102.38	102.38
HONORS PROGRAM CONTR SERV		.00		.00	100.00	100.00	100.00
HONORS PROG SUPPLIES	2.16	2.16	.99	1.17	100.00	97.84	97.84
HONORS PROG CONF & MEETINGS		.00		.00	710.00	710.00	710.00
LRC ADMIN SALARIES	9000.00	9000.00	7000.00	2000.00	24000.00	15000.00	15000.00
LRC PROF SALARIES	13217.15	13217.15	8501.61	4715.54	58237.00	45019.85	45019.85
LRC SECR SALARIES	9688.41	9688.41	7477.51	2210.90	26531.00	16842.59	16842.59
LRC FED WORK STUDY	4559.36	4559.36	3129.47	1429.89	7909.00	3349.64	3349.64
LRC CONTR SERV	856.78	856.78	523.61	333.17	3850.00	2993.22	2993.22
LIBRARY SUPPLIES	6755.14	6755.14	6553.93	201.21	9500.00	2744.86	2744.86
A V SUPPLIES	1953.48	1953.48	1315.81	637.67	6400.00	4446.52	4446.52
XEROX SUPPLIES	703.09	703.09 CR	135.70	838.79 CR	2000.00	2703.09	2703.09
LIBRARY BOOKS	11128.07	11128.07	7325.61	3802.46	30000.00	18871.93	18871.93
LRC CONF & MEETINGS		.00		.00	500.00	500.00	500.00
ADM & REC SECR SALARIES	11590.05	11590.05	8961.15	2628.90	31547.00	19956.95	19956.95
ADM & REC FED WORK STUDY	2166.13	2166.13	1634.48	531.65	3837.00	1670.87	1670.87
ADM & REC CONTR SERV	455.00	455.00	455.00	.00	3113.00	2658.00	2658.00
ADM & REC SUPPLIES	1606.90	1606.90	802.89	804.01	6000.00	4393.10	4393.10
ADM & REC CONF & MEETINGS	28.76	28.76	28.76	.00	425.00	396.24	396.24
COUNSELING SALARIES	29731.17	29731.17	22856.03	6875.14	82502.00	52770.83	52770.83
COUNSELING SECR SALARIES	3241.80	3241.80	2521.40	720.40	8645.00	5403.20	5403.20
HEALTH SERV SUPPLIES		.00		.00	300.00	300.00	300.00
FIN AIDS PROF SALARIES	9225.00	9225.00	7175.00	2050.00	24600.00	15375.00	15375.00
FIN AIDS SECR SALARIES	6207.66	6207.66	2615.06	3592.60	16554.00	10346.34	10346.34
STUDENT SERV ADMIN SALARIES	11137.50	11137.50	8662.50	2475.00	29700.00	18562.50	18562.50
STUDENT SERV SECR SALARIES	4000.50	4000.50	5324.62	1324.12 CR	10668.00	6667.50	6667.50
STUDENT SERV FED WORK STUDY	25230.32	25230.32	19796.46	5433.86	35039.00	9808.68	9808.68
COACHING	2837.50	2837.50		2837.50	10300.00	7462.50	7462.50
STUDENT SERV CONTR SERV	241.71	241.71	241.71	.00	300.00	58.29	58.29
STUDENT SERV SUPPLIES	6826.20	6826.20	4006.38	2819.82	11500.00	4673.80	4673.80
STUDENT RECRUITMENT		.00		.00	1500.00	1500.00	1500.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
COMMENCEMENT	1,397.71	1,397.71	1,397.71	.00	6,000.00	4,602.29	4,602.29
STUDENT SERV CONF & MEETINGS	830.91	830.91	524.75	306.16	4,500.00	3,669.09	3,669.09
VETERANS GRANT SUPPLIES	88.29	88.29	88.29	.00	500.00	411.71	411.71
VETERANS GRANT CONF & MEETINGS	53.75	53.75	53.75	.00	250.00	196.25	196.25
PUBLIC SERV SALARIES		.00		.00	3,500.00	3,500.00	3,500.00
PUB SERV CONTR SERV		.00		.00	1,000.00	1,000.00	1,000.00
PUB SERV SUPPLIES		.00		.00	3,000.00	3,000.00	3,000.00
SERVICE STAFF SALARIES	107,658.92	107,658.92	83,546.87	24,112.05	307,971.00	200,312.08	200,312.08
MAINT FED WORK STUDY	23,859.29	23,859.29	18,266.80	5,592.49	64,475.00	40,615.71	40,615.71
MATRONS FED WORK STUDY	10,341.71	10,341.71	8,418.36	1,923.35		10,341.71 SB	10,341.71 CR
ELECTRICITY	49,461.50	49,461.50	37,397.93	12,063.57	156,200.00	106,738.50	106,738.50
TELEPHONE	8,355.62	8,355.62	6,005.41	2,350.21	25,150.00	16,794.38	16,794.38
PRESIDENTS SALARY	16,875.00	16,875.00	13,125.00	3,750.00	45,000.00	28,125.00	28,125.00
PRES SECR SALARY	5,264.75	5,264.75	4,160.25	1,104.50	13,504.00	8,239.25	8,239.25
PRES OFC FED WORK STUDY	1,390.35	1,390.35	1,009.05	381.30	2,096.00	705.65	705.65
PRES OFC CONTR SERV		.00		.00	2,700.00	2,700.00	2,700.00
PRES OFC SUPPLIES	950.49	950.49	612.52	337.97	4,000.00	3,049.51	3,049.51
PRES OFC CONF & MEETINGS	552.37	552.37	400.65	151.72	2,000.00	1,447.63	1,447.63
SPECIAL AFFAIRS	1,395.55	1,395.55	1,134.42	261.13	2,000.00	604.45	604.45
PRES OFC OTHER CONF & MEETINGS	1,800.00	1,800.00	1,500.00	300.00	3,600.00	1,800.00	1,800.00
BUS OFC ADMIN SALARIES	13,124.97	13,124.97	10,208.31	2,916.66	35,000.00	21,875.03	21,875.03
BUS OFC PROF SALARIES	9,487.44	9,487.44	7,379.12	2,108.32	25,300.00	15,812.56	15,812.56
BUS OFC SECR SALARIES	17,631.41	17,631.41	13,679.15	3,952.26	51,093.00	33,461.59	33,461.59
BUS OFC FED WORK STUDY	5,381.26	5,381.26	4,522.56	858.70	8,420.00	3,038.74	3,038.74
BUS OFC CONTR SERV	3,181.30	3,181.30	3,181.30	.00	3,900.00	718.70	718.70
BUS OFC SUPPLIES	247.22	247.22	535.47	288.25 CR	7,500.00	7,252.78	7,252.78
BUS OFC CONF & MEETINGS	376.83	376.83	350.43	26.40	2,350.00	1,973.17	1,973.17
PUB RELA ADMIN SALARIES	9,374.94	9,374.94	7,291.62	2,083.32	25,000.00	15,625.06	15,625.06
PUB RELA SECR SALARIES	769.50	769.50	365.75	403.55	2,000.00	1,230.70	1,230.70
PUB RELA SUPPLIES	14,193.39	14,193.39	13,178.55	1,014.84	49,000.00	34,806.61	34,806.61
PUB RELA CONF & MEETINGS	85.84	85.84	59.84	26.00	750.00	664.16	664.16
AUDITING & LEGAL	1,154.00	1,154.00	950.00	204.00	10,000.00	8,846.00	8,846.00
ELECTIONS & OTHER	289.66	289.66	269.62	20.04	6,000.00	5,710.34	5,710.34
BOARD CONF & MEETINGS	290.53	290.53	173.64	116.89	1,700.00	1,409.47	1,409.47
INSTITUTIONAL SECR SALARIES	3,296.25	3,296.25	2,563.75	732.50	8,790.00	5,493.75	5,493.75
GROUP MED & LIFE INS	58,898.53	58,898.53	37,024.82	21,873.71	122,125.00	63,226.47	63,226.47
UNEMPLOYMENT COMP		.00	1,953.78	1,953.78 CR		.00	.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This. Mo.	Budget	Unexpended	Unencumbered
INSTITU UNALLOCATED CONTR SERV	589.77	589.77	444.27	145.50	2100.00	1510.23	1510.23
FACULTY ASSN SUPPLIES	12.03	12.03	8.07	3.96	200.00	187.97	187.97
POSTAGE	4088.89	4088.89	3849.31	239.58	30030.00	25941.11	25941.11
PUBLICATIONS & DUES	2602.32	2602.32	2582.32	20.00	6200.00	3597.68	3597.68
ADVERTISING	161.60	161.60	161.60	.00	550.00	388.40	388.40
RECRUITMENT	4359.56	4359.56	4359.56	.00	2000.00	2359.56 CR	2359.56 CR
GENERAL INSURANCE	4782.00	4782.00	4705.00	77.00	12000.00	7218.00	7218.00
EQUIPMENT	4579.47	4579.47	2267.13	2312.34	122034.00	117454.53	117454.53
TUITION CHARGE BACK	4783.21	4783.21	1325.03	3458.18	15000.00	10216.79	10216.79
INSTITU RESEARCH SUPPLIES	73.05	73.05	52.05	21.00	500.00	426.95	426.95
DATA PROC PROF SALARIES	17062.47	17062.47	13270.81	3791.66	45500.00	28437.53	28437.53
DATA PROC NON ACADEM SALARIES	3498.75	3498.75	2721.25	777.50	9330.00	5831.25	5831.25
DATA PROC FED WORK STUDY	1491.10	1491.10	1198.15	292.95	3231.00	1739.90	1739.90
DATA PROC CONTR SERV	11125.50	11125.50	10988.50	137.00	14824.00	3698.50	3698.50
DATA PROC SUPPLIES	3176.25	3176.25	2254.81	921.44	4000.00	823.75	823.75
DATA PROC CONF & MEETINGS		.00		.00	850.00	850.00	850.00
DATA PROC EQUIP RENTAL	14145.83	14145.83	10559.20	3586.63	43044.00	28898.17	28898.17
GRANTS OFC SUPPLIES	170.80	170.80	170.59	.21	1000.00	829.20	829.20
GRANTS OFC CONF & MEETINGS		.00		.00	500.00	500.00	500.00
AFFIRM ACTION CONTR SERV		.00		.00	200.00	200.00	200.00
AFFIRM ACTION SUPPLIES	48.00	48.00	48.00	.00	300.00	252.00	252.00
AFFIRM ACTION CONF & MEETINGS		.00		.00	950.00	950.00	950.00
CONTINGENCIES		.00		.00	47500.00	47500.00	47500.00

1233137.13 T 1233137.18 T 890455.13 T 342.682.05 T 3706652.00 T 2473514.82 T 2473514.82 T

BUILDING FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MAINT & BLDG SUPPLIES	6,147.09	6,147.09	4,284.67	1,862.42	55,000.00	48,852.91	48,852.91
MAINT CONF & MEETINGS	249.42	249.42	238.22	11.20	700.00	450.58	450.58
SERVICE EQUIPMENT	312.75 ◊	312.75 CR		312.75 CR	8,500.00	8,812.75	8,812.75
MAINT CONTR SERV	18,316.85	18,316.85	14,305.71	4,011.14	32,150.00	13,833.15	13,833.15
GAS	31,963.43	31,963.43	29,040.49	2,922.94	120,300.00	88,336.57	88,336.57
RENTAL CHARGES		.00		.00	1,000.00	1,000.00	1,000.00
CONTINGENCIES		.00		.00	20,000.00	20,000.00	20,000.00
	56,364.04 T	56,364.04 T	47,869.09 T	8,494.95 T	237,650.00 T	181,285.96 T	181,285.96 T

SITE AND CONSTRUCTION FUND

SITE IMPROVEMENT		.00		.00	20,000.00	20,000.00	20,000.00
NEW BLDGS & ADDITIONS		.00		.00	25,000.00	25,000.00	25,000.00
BLDG IMPROVEMENTS		.00		.00	105,000.00	105,000.00	105,000.00
BLDG REPAIRS	989.65 ◊	989.65 CR	989.65 ◊	.00		989.65	989.65
BLDG REPAIRS-GYM COLUMNS	90,000.00	90,000.00	90,000.00	.00		90,000.00 CR	90,000.00 CR
BLDG REPAIRS-AFFIRM ACTION	6,198.30	6,198.30		6,198.30		6,198.30 CR	6,198.30 CR
BLDG REPAIRS-INS DEF	1,388.00	1,388.00	1,388.00	.00		1,388.00 CR	1,388.00 CR
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		.00		.00	20,000.00	20,000.00	20,000.00
	96,596.65 T	96,596.65 T	90,398.35 T	6,198.30 T	200,000.00 T	103,403.35 T	103,403.35 T

BOND AND INTEREST # 1

DEBT PRINCIPAL RETIREMENT		.00		.00	225,000.00	225,000.00	225,000.00
INTEREST CHARGES		.00		.00	50,232.00	50,232.00	50,232.00
OTHER CHARGES		.00		.00	500.00	500.00	500.00
	.00 T	.00 T	.00 T	.00 T	275,732.00 T	275,732.00 T	275,732.00 T

BOND AND INTEREST # 4

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DEBT PRINCIPAL RETIREMENT		.00		.00	250.000.00	250.000.00	250.000.00
INTEREST		.00		.00	17.500.00	17.500.00	17.500.00
OTHER CHARGES		.00		.00	1.500.00	1.500.00	1.500.00
	.00 T	.00 T	.00 T	.00 T	269.000.00 T	269.000.00 T	269.000.00 T

WORKING CASH FUND

MISC EXPENSES		.00		.00	1.000.00	1.000.00	1.000.00
	.00 T	.00 T	.00 T	.00 T	1.000.00 T	1.000.00 T	1.000.00 T

INSURANCE FUND

WORKMENS COMP	16,252.00	16,252.00	16,252.00	.00	15,000.00	1,252.00 CR	1,252.00 CR
TORT LIABILITY	8,460.00	8,460.00	8,753.00	293.00 CR	11,000.00	2,540.00	2,540.00
UNEMPLOYMENT COMP	1,953.78	1,953.78	1,953.78	.00	19,000.00	17,046.22	17,046.22
AUDIT COSTS		.00		.00	7,000.00	7,000.00	7,000.00
	26,665.78 T	26,665.78 T	26,958.78 T	293.00 CR	52,000.00 T	25,334.22 T	25,334.22 T

REVENUE REPORT

EDUCATIONAL FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1979 TAXES	534,853.74	534,853.74	322,415.19	217,438.55	762,700.00	222,846.26	222,846.26
BACK TAXES	.67	.67	.67	.00		.67 CR	.67 CR
IN LIEU OF TAXES	3,217.51	3,217.51		3,217.51		3,217.51 CR	3,217.51 CR
CHARGE BACK REVENUE	2,639.74	2,639.74	2,462.71	177.03	10,000.00	7,360.26	7,360.26
SUMMER STATE APPORT		.00		.00	119,090.00	119,090.00	119,090.00
FALL STATE APPORT	325,291.05	325,291.05	325,291.05	.00	598,932.00	273,640.95	273,640.95
SPRING STATE APPORT		.00		.00	583,141.00	583,141.00	583,141.00
ICCB EQUALIZATION		.00		.00		.00	.00
ABE GED SUPPLEMENTAL	630.48	630.48	630.48	.00	25,200.00	1,889.52	1,889.52
VOC ED REG REIMB	44,918.00	44,918.00	9,050.00	35,868.00	95,000.00	50,082.00	50,082.00
VOC ED EQUIP REIMB	3,051.00	3,051.00 CR	3,051.00	.00	47,727.00	50,778.00	50,778.00
REPL PERS PROP TAX	93,641.62	93,641.62	93,641.62	.00	114,904.00	21,262.38	21,262.38
HEW TITLE 2		.00		.00	1,900.00	1,900.00	1,900.00
FEDERAL WORK STUDY	70,618.09	70,618.09	52,136.57	18,481.52	132,420.00	61,801.91	61,801.91
VETERANS REPORTING FEE	45.00	45.00 CR	45.00	.00	5,000.00	5,045.00	5,045.00
SUMMER TUITION	116,630.55	116,630.55	116,630.55	.00	112,200.00	4,430.55 CR	4,430.55 CR
FALL TUITION	215,000.00	215,000.00	165,000.00	50,000.00	409,850.00	194,850.00	194,850.00
SPRING TUITION		.00		.00	416,590.00	416,590.00	416,590.00
GRADUATION FEES	18.00	18.00 CR	18.00	.00	600.00	618.00	618.00
TRANSCRIPT FEES	328.00	328.00	241.00	87.00	700.00	372.00	372.00
PUB SERV INCOME		.00		.00	7,500.00	7,500.00	7,500.00
UNIT 5 REV	5,625.00	5,625.00	4,500.00	1,125.00	13,500.00	7,875.00	7,875.00
ANIXTER REV	20,500.00	20,500.00	15,375.00	5,125.00	54,000.00	33,500.00	33,500.00
INTEREST ON INVESTMENTS		.00		.00	50,000.00	50,000.00	50,000.00
OTHER REVENUE	649.10	649.10	584.00	65.10	100.00	549.10 CR	549.10 CR

1,436,429.55 T 1,436,429.55 T 1,104,844.84 T 331,584.71 T 3,538,374.00 T 2,101,944.45 T 2,101,944.45 T

BUILDING FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
CURRENT TAXES	134971.50	134971.50	80608.62	54362.88	190675.00	55703.50	55703.50
BACK TAXES	.17	.17	.17	.00		.17 CR	.17 CR
IN LIEU OF TAXES	804.43	804.43		804.43		804.43 CR	804.43 CR
REPL PERS PROP TAX	23410.41	23410.41	23410.41	.00	28726.00	5315.59	5315.59
INTEREST ON INVESTMENTS	933.73	933.73	933.73	.00	100.00	833.73 CR	833.73 CR
MISC REVENUE	654.00	654.00	569.00	85.00	900.00	246.00	246.00
	160774.24 T	160774.24 T	105521.93 T	55252.31 T	220401.00 T	59626.76 T	59626.76 T

SITE AND CONSTRUCTION FUND

ANIXTER REVENUE	126.90	126.90	126.90	.00		126.90 CR	126.90 CR
INTEREST ON INVESTMENTS	27449.64	27449.64	11449.64	16000.00	35000.00	7550.36	7550.36
	27576.54 T	27576.54 T	11576.54 T	16000.00 T	35000.00 T	7423.46 T	7423.46 T

BOND AND INTEREST #1

CURRENT TAXES	172302.91	172302.91	102903.93	69398.98	243428.00	71125.09	71125.09
BACK TAXES	.25	.25	.25	.00		.25 CR	.25 CR
IN LIEU OF TAXES	1026.92	1026.92		1026.92		1026.92 CR	1026.92 CR
REPL PERS PROP TAX	34872.00	34872.00	34872.00	.00	34872.00	.00	.00
INTEREST ON INVESTMENTS	1342.71	1342.71	680.21	662.50	10000.00	8657.29	8657.29

BOND AND INTEREST #4

CURRENT TAXES	192097.56	192097.56	114725.84	77371.72	271509.00	79411.44	79411.44
IN LIEU OF TAXES	1144.89	1144.89		1144.89		1144.89 CR	1144.89 CR
INTEREST ON INVESTMENTS	198.78	198.78		198.78		198.78 CR	198.78 CR
	193441.23 T	193441.23 T	114725.84 T	78715.39 T	271509.00 T	78067.77 T	78067.77 T

WORKING CASH FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
INTEREST ON INVESTMENTS	22598.30	22598.30	22598.30	.00	10.000.00	12598.30 CR	12598.30 CR
	22598.30 T	22598.30 T	22598.30 T	.00 T	10.000.00 T	12598.30 CR	12598.30 CR

INSURANCE FUND

CURRENT TAXES	35,987.40	35,987.40	21,492.64	14,494.76	52,000.00	16,012.60	16,012.60
BACK TAXES	.01	.01	.01	.00		.01 CR	.01 CR
IN LIEU OF TAXES	214.48	214.48		214.48		214.48 CR	214.48 CR
	36,201.89 T	36,201.89 T	21,492.65 T	14,709.24 T	52,000.00 T	15,798.11 T	15,798.11 T

DOON VALLEY COLLEGE

APPROVED BY

William C. Reyle

PRESIDENT

Ray E. Fisher

SECRETARY

DATE 11-24-80