

SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING
2K2 Faculty Dining Room Second Floor
November 28, 1983 7:30 p.m.

- A. Call to Order
- B. Roll Call
- C. Communications from Visitors
- D. Approval of Minutes
- E. Financial Reports and Actions:
 - 1. Treasurer's Report
 - 2. Current Disbursements
 - 3. Current Payroll Journal
 - 4. Report on Site and Construction Fund
 - 5. Approval of FY 83 Audit
 - 6. Approval of FY 84 Tax Levy
- F. Personnel
 - 1. Recommendation on Position Classifications
 - 2.
- G. Other Actions:
 - 1. Definition for Golden Age Pass
 - 2. New and Revised Policies - First Reading
- H. Reports:
 - 1. Student Trustee
 - 2. ICCTA Representative
 - 3. Foundation Liaison
 - 4. Committee Appointments
 - 5. Report on N. W. Regional Trustees Meeting
- I. President's Report
 - 1. Community Arts Council
 - 2. Holiday Closing Schedule
 - 3. Collective Bargaining Conference
 - 4. Precinct Report
 - 5. Property Evaluation of Lone Star Industries
 - 6. Insurance Report
 - 7. Other
- J. Time of Next Meeting (s)
 - 1. Board Workshop on December 3 at 3:00 p.m.
 - 2. Rescheduled Regular Meeting on December 19
- K. Executive Session

MINUTES OF THE SAUK VALLEY COLLEGE BOARD OF TRUSTEES MEETING

November 28, 1983

The Board of Trustees of Sauk Valley College met in regular meeting at 7:30 p.m. on November 28, 1983, in Room 2K2 of Sauk Valley College, Rural Route #5, Dixon, Illinois.

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

Dick Groharing	Oscar Koenig
Dave Mandrgoc	Ann Powers
Bill Simpson	Bob Wolf
Kay Fisher	

Absent: Dolores Marassa

Minutes: It was moved by Member Koenig and seconded by Member Groharing that the Board approve the minutes for each of the November 14 meetings as presented. Motion voted and carried.

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

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

Educational Fund	\$427,529.99
Building Fund	\$ 23,855.14
Site & Construction	\$ 492.90
Bond and Interest	
Insurance	\$ 12,272.20

In a roll call vote all voted aye.

Payroll: It was moved by Member Groharing and seconded by Member Simpson that the Board approve the payroll of October 30 in the amount of \$183,383.51 and the payroll of November 14 in the amount of \$150,489.56. In a roll call vote all voted aye.

Site and Construction Fund: The attached Site and Construction report was presented to the Board for their information. This is done on an annual basis, since all authorized expenditures have been approved by the Board.

Audit: Discussion was held on the 1983 audit. It was moved by Member Mandrgoc and seconded by Member Koenig that the Board accept the 1983 audit as presented. In a roll call vote, all voted aye. Motion carried.

Tax Levy: It was moved by Member Groharing and seconded by Member Koenig that the Board adopt a resolution for the 1984 Certificate of Tax Levy as attached. In a roll call vote, all voted aye. Motion carried.

Classified Positions: It was moved by Member Groharing and seconded by Member Simpson that the Secretary to the Director of the Center for Business and Economic Development and the Secretary to the Director of the Indo-Chinese Project be classified at Level 3. In a roll call vote, all voted aye. Motion carried.

Golden Age Tuition Waiver: Discussion was held on the need to clarify the age limitations for the Golden Age Tuition Waiver. It was pointed out that questions had arisen regarding the beginning age for this waiver privilege. It was moved by Member Wolf and seconded by Member Simpson that the interpretation of the tuition waiver be defined as being for persons who are 65 years of age or older, or who are 60 years of age or older and fully retired. In a roll call vote, all voted aye. Motion carried.

The Board then requested a full review of this waiver before the Fall of 1984.

Policies: It was moved by Member Mandrgoc and seconded by Member Groharing that the attached policies be received for first reading for a review and analysis leading to formal action at a subsequent meeting. Motion voted and carried.

Reports: ICCTA representative, Groharing, presented the attached report to the Board. He also said the ICCTA was going to do a survey on possible reorganization by regions. He told the group that the State Relations Committee was looking for ideas or comments for input to legislators.

Kay Fisher reported that the Foundation Board had met on November 15 at the Rock Falls National Bank. She said that Bob Matter appeared before the group to solicit funds for the purchase of four fiberglass casts of prehistoric homind skulls. She also reported on the new investment

program for the Foundation; on referendum feedback; and that Mark Olson from Morrison had been appointed as a new member of the Board.

Dr. Garner reported on the Regional Trustees meeting at Highland Community College. He then presented Assistant Dean Michael Seguin who presented a report on the recently organized Community Arts Council.

Dr. Garner explained the holiday closing schedule and reminded the group of two collective bargaining conferences. Discussion was held on the election recap, the property evaluation of Lone Star Industries of Dixon, and the annual insurance report by Dean Edison.

The Board was reminded of the special workshop scheduled for 1 p.m. Saturday, December 3, and the next regular meeting for December which will be December 19.

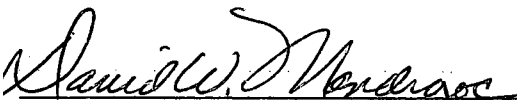
At 8:45 p.m., it was moved by Member Mandrgoc and seconded by Member Groharing that the Board adjourn to executive session to discuss collective negotiating matters. In a roll call vote, all voted aye. Motion carried.

At 9:57 p.m. the Board returned to regular session.

Since the scheduled business was concluded, it was moved by Member Mandrgoc and seconded by Member Koenig that the Board adjourn. Motion voted and carried.

The meeting adjourned at 9:58 p.m.

Respectfully submitted:



Dave Mandrgoc. Secretary

For Board Meeting
of November 28, 1983

Agenda Item E-4

REPORT ON SITE
AND CONSTRUCTION FUND

Attached is the fiscal report for the Site & Construction Fund for the year ended June, 1983. This comprehensive report includes the total income and the total expenditure activities which have occurred in this fund since the inception of the fund by bond issue in 1966.

This report is submitted to the Board on an annual basis since all authorized expenditures have been subject to their approval.

June 30, 1983

SITE AND CONSTRUCTION FUND FROM INCEPTION

Proceeds from Sale of Bonds	\$ 3,975,000.00	
Bond Premium	1,244.18	
Investment Income	987,835.02	
Contributions (Landscaping, Child Care, Library & Misc.)	69,366.33	
Federal Grants	9,100.00	
Library - Title VI Reimbursement	28,163.00	
Vocational Education Equipment Reimbursement	750,000.00	
Rental Income	425,172.17	
Other Income	4,804.80	
Total Amount Available Through June 30, 1983		\$ 6,250,685.50

LESS EXPENDITURES:

Site Acquisition and Improvements - June 30, 1966	\$ 91,203.47	
Site Acquisition and Improvements - June 30, 1967	439,170.05	
Site Acquisition and Improvements - June 30, 1968	132,595.86	
Site Acquisition and Improvements - June 30, 1969	4,210.80	
Site Acquisition and Improvements - June 30, 1970	10,862.80	
Site Acquisition and Improvements - June 30, 1971	1,909.69	
Site Acquisition and Improvements - June 30, 1972	(8,300.00)	
Site Acquisition and Improvements - June 30, 1973	10,284.62	
Site Acquisition and Improvements - June 30, 1974	43,804.58	
Site Acquisition and Improvements - June 30, 1976	17,579.25	
Site Acquisition and Improvements - June 30, 1982	20,177.75	\$ 763,498.87

New Buildings and Improvements - June 30, 1966	\$ 99,047.47	
New Buildings and Improvements - June 30, 1967	622,593.74	
New Buildings and Improvements - June 30, 1968	1,856,677.11	
New Buildings and Improvements - June 30, 1969	46,689.51	
New Buildings and Improvements - June 30, 1970	(12,433.38)	
New Buildings and Improvements - June 30, 1971	44,068.07	
New Buildings and Improvements - June 30, 1972	15,807.05	
New Buildings and Improvements - June 30, 1973	780.42	
New Buildings and Improvements - June 30, 1974	1,935.00	
New Buildings and Improvements - June 30, 1975	73,595.53	
New Buildings and Improvements - June 30, 1976	112,775.23	
New Buildings and Improvements - June 30, 1977	6,629.94	
New Buildings and Improvements - June 30, 1978	3,462.19	
New Buildings and Improvements - June 30, 1979	91,805.09	
New Buildings and Improvements - June 30, 1980	15,954.87	
New Buildings and Improvements - June 30, 1981	54,773.66	
New Buildings and Improvements - June 30, 1982	112,493.04	
New Buildings and Improvements - June 30, 1983	30,368.00	\$3,177,022.54

Title VI - Library - June 30, 1967	\$ 4,172.91	
Title VI - Library - June 30, 1968	32,162.20	
Equipment - Regular - June 30, 1967	168,142.84	
Equipment - Regular - June 30, 1968	4,465.11	
Equipment - Regular - June 30, 1970	235,846.43	
Equipment - Regular - June 30, 1971	51,624.13	
Equipment - Regular - June 30, 1972	889.25	
Equipment - Regular - June 30, 1974	2,541.01	
Equipment - Regular - June 30, 1977	950.00	
	500,793.88	

Vocational Education Equipment - 1968 through 1975	750,137.36	\$1,250,931.24
--	------------	----------------

Total Expenditures through June 30, 1983		\$ 5,191,452.65
Balance June 30, 1983		\$ 1,059,232.85

Fund Balance Consists of:

Cash in Dixon National Bank	\$ 15,188.76	
Time Deposits	1,041,227.19	
Accts. Rec.-Cen. Natl. Bank	2,816.90	
		\$ 1,059,232.85

SITE AND CONSTRUCTION FUND through June 30, 1983

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
Admissions Remodeling	All costs 1981-82	\$ ---	\$108,744.27	\$ ---
" "	All costs 1982-83	---	12,168.00	---
Affirmative Action-Bldg	Repairs All costs 1979-80	---	9,716.05	---
" "	" All costs 1980-81	---	9,356.55	---
Albrecht Well Drillers	Water Well	5,332.00	---	---
Art Drapery Studios	Theatre draperies	---	1,831.00	---
Baartol Co., Inc.	Flag pole	---	681.12	---
Joe J. Beeler	Appraisal	---	485.00	---
Beling Consultants Inc.	Energy Audit	---	18,200.00	---
Benoy Ins. Co.	Builders Risk	947.00	---	---
Big Rock Nursery	Shrubs and trees	679.00	---	---
Bond Buyer	Advertising for bond issue	---	98.00	---
Branson Electric	Transformer-Little Theatre	---	2,239.31	---
Brauer Family	Land and Right-of-way	8,650.00	---	---
Butcher Bros.	Moving expenses	---	9,786.00	---
Byron Material Co.	Field tile	---	6,862.80	---
Cal Caldwell	Appraisal	---	440.00	---
Chapman-Cutler	Bond opinion	---	4,000.00	---
Child Care Building	All costs	59,599.27	---	---
Claiborne, Duain	Supervisor - Temp. Bldg.	1,280.00	---	---
Commonwealth Edison Co.	Power Line (Temp.)	---	3,969.30	---
Crescent Electric Co.	Cafeteria lighting revision	---	12.42	---
Curtis Industries	Fasteners for curtain track	---	170.86	---
Daily Gazette	Adv. for Surety Bond	---	2.85	---
Dixon Commercial Electric	Lecture room lights	---	2,500.00	---
Dixon National Bank	Check charges	---	21.18	---
Deady Chemical Co.	Pumps-Water treatment	---	3,884.71	---
Donovan Chemical Co.	Athletic Field	---	4,000.00	---
DuBois Chemical Co.	Water Treatment	---	1,434.00	---
Dunlop & Dunlop	Abstractors	---	39.00	---
Durrant, Deininger, etc.	Architect and Phase II	12,212.50	3,433.15	362,740.98
Durrant, Deininger, etc.	Interior Design-New Bldg.	---	20,921.35	---
Elcen Metal Products	Little Theatre Curtains	---	820.52	---
Engel Electric	Transformer & Misc.	---	5,300.98	---
Engel Electric	Roadway & Parking Lights	---	---	119,961.04
Engel Electric	Data Proc. Elec. (1873.00); Corridor Lights (407.02); Voc. Dept.- (1904.04); A.V. (1896.10); Fire Alarm (1762.00)	---	7,842.16	---

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
Farm Supply Service	Fertilizer	\$ ---	\$ ---	\$ 236.04
Franke & Miller; also Schippers,				
Betar, Lamendalla & Obrien	Legal Services	---	37,075.89	---
Franke & Miller	Legal Services	---	1,660.00	---
Fraza Materials	Concrete for fence	---	---	47.68
Gym Columns - Bldg. Repairs	All costs 1980-81	---	42,497.91	---
" " " "	All costs 1981-82	---	5,038.92	---
Haskells	Moving expense	---	154.00	---
Holding Pond	All Costs 1971-72	1,749.35	---	---
" "	All Costs 1972-73	148.00	---	---
" "	All Costs 1973-74	242.06	---	---
" "	All Costs 1974-75	3,341.23	---	---
" "	All Costs 1975-76	83,937.00	---	---
" "	All Costs 1976-77	(1,460.91)	---	---
Honeywell, Inc.	Demand Controllers	---	12,420.00	---
Wm. Hoyle	Option	---	1.00	---
Humphrey Agency	Treas. Bond	---	2,799.00	---
Ill. Building Authority	College Portion	---	---	1,746,145.33
Insurance Deficiencies-Bldg.	Repairs All Costs 1979-80	---	1,200.00	---
" " " "	All Costs 1980-81	---	2,618.00	---
Kewanee Laboratories	Science Labs	20,580.40	---	---
Klein & Heckman	Plumbing & Sewage Plant	34,675.19	---	32,541.55
Kra-Kraft Displays	Bldg. Directories	---	1,668.00	---
Ladd Construction	Parking & Roadways	---	---	80,342.27
J.S. Latta	Little Theatre seating (27,386.60); Bulletin Board (238.25)	---	27,624.85	---
V.H. Lawrence	Earth Moving and clearance	---	---	1,850.00
Lee Co. Title & Abstract Co.	Title search and insurance	---	250.00	---
Lee Co. Treasurer	1966 and 1967 taxes	---	718.87	---
Lohse Nursery	Landscaping	---	1,026.80	9,425.84
Midwest Fence	Flag pole and sewage fence	---	---	1,016.00
Municipal Research Assoc.	Financial Serv. Bonds	---	2,032.87	---
Northern Banknote Co.	Printing of Bonds	---	350.44	---
Nusbaum Transfer & Storage	Moving expenses	---	4,527.40	---
Osterburg	Foundation recommendations	---	---	330.80
Paintcraft	Sealing of lots	---	2,475.00	---
Permanent Bldg. Bid Adv.	Adv. Bids	---	316.31	---

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
Peterson Detweiler Co.	Treas. Bond	\$ ---	\$ 573.00	\$ ---
Richard J. Prescott	Flag pole installation	---	340.00	---
Propheter Construction Co.	Building T-1	181,440.74	---	---
Propheter Construction Co.	Grading & Parking	---	---	195,782.30
Propheter Construction Co.	Storm Drainage	---	---	37,329.44
Raths, Raths & Johnson	Bldg. repairs	---	29,606.30	---
Floyd Reed	Fence erector	---	---	400.00
Reitzel Electric	Electrical	60,179.46	---	---
Simple Space Rite Signs	Door letters	---	1,295.40	---
Roadway Repairs & Sealing	All costs 1973-74	---	32,398.58	---
" " "	" " 1975-76	---	17,579.25	---
" " "	" " 1978-79	---	66,645.85	---
" " "	" " 1981-82	---	20,177.75	---
Schmitt Plumbing & Heating	Voc. Tech. Plumbing	---	1,651.48	---
Schuler, Goldie, Chas., Nancy	Land and interest	59,933.33	4,376.00	102,666.67
Schuler, Chas.	Roadway repairs	---	---	161.82
Scott Eng. Sciences	Moving Language Lab	---	8,887.00	---
Sears, Roebuck & Co.	Shades for offices	---	529.12	---
B.F. Shaw Printing Co.	Bids for Surety Bond	---	32.00	---
Stone Ins. Agency	Treas. bond	---	302.00	---
Stutzke Excavating	Site preparation	---	---	4,210.80
Testing Engineers	Soil-Foundation investigation	---	---	2,553.60
Thomeway Lines	Moving expenses	---	106.00	---
Town & Country Home Improv.	Moving seating	---	527.47	---
Ward & Ward	Services on Bond Inssue	---	6,000.00	---
Ward & Ward	Legal services	---	9,555.64	---
Warzyn Eng. Service	Sub-soil investigation	---	(162.28)	1,825.56
Wayne Feed Supply	Grass seed & fence (568.80)	---	---	2,304.80
Weaver Sheet Metal	Heating	40,532.84	---	---
Weaver Sheet Metal	Ventilating/Kitchen duct work *	6,275.00	635.00*	---
Welding Lab	All costs 1973-74	1,692.94	---	---
" "	" " 1974-75	58,647.78	---	---
" "	" " 1975-76	6,373.02	---	---
Karl Wentzel	Treas. Bond	---	733.00	---
C.K. Willett	Survey-topographic	---	---	1,445.91
Willett, Hoffman	Revision Topographic map	---	---	820.31
Wooden, Floyd	Lab remodeling	---	620.00	---
Part-time movers	Moving expenses	---	18.90	---
Moving expense	June 1970	---	(5,045.00)	---

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
Misc. Vendors	Sound proofing, canteen wiring, cafeteria lights	\$ ---	\$ 3,151.92	\$ ---
Willets Realty	Appraisal	---	460.00	---
Installation-Donated X-Ray Machine	1978	---	2,985.25	---
		<u>\$646,987.20</u>	<u>\$ 589,395.47</u>	<u>\$2,704,138.74</u>
Total (Columns 1-2-3)				\$3,940,521.41
Add: Equipment Category				<u>1,250,931.24</u>
GRAND TOTAL OF EXPENDITURES				<u>\$5,191,452.65</u>

For Board Meeting
of November 28, 1983

Agenda Item E-5

APPROVAL OF FY83 AUDIT

The auditors have completed their analysis of the 1982-83 financial records. A printed report was distributed earlier. In addition, the administration has met with Mr. John Van Osdol and Mr. Dick Wells of our auditing firm to receive and review details of their findings.

RECOMMENDATION: It is recommended that the Board accept the FY83 audit report as presented.

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BURTON E. LINDGREN
RODGER W. CALLIHAN
JOHN A. VAN OSDOL
RICHARD A. LAMM
DONALD E. LOFTUS
JOHN R. ZORDAN
CHARLES E. BRAUER
GREGORY A. DUNHAM
DOUGLAS P. FITZGERALD

3319 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

Ladies and Gentlemen:

We have examined the combined financial statements of Sauk Valley College District 506 for the year ended June 30, 1983, and have issued our report thereon dated September 20, 1983. As part of our examination, we made a study and evaluation of the District's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the District's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole.

The Administration and the Board of Sauk Valley College is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide the Administration and the Board with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with Administrative and Board's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in the system.

Accordingly, we do not express an opinion on the system of internal accounting control of Sauk Valley College taken as a whole. However, our study and evaluation disclosed no condition that we believed to be a material weakness.

This report is intended solely for the use of Administrative personnel and should not be used for any other purpose.

Uncollectible Military Grants

During the year ended June 30, 1983, the College requested military and MIA/POW grants totalling \$95,632 and \$4,385 from the State of Illinois. Due to the shortage of funds appropriated by the State for these grants, only 65.19% and 56.55% of the billings will be received. As a result, the College has written off the remaining portion of \$33,288.55 and \$1,905.41 against tuition revenue.

Mid-Term Attendance Certification for State Funding

The ICCB, in November 1977, issued a statement that each community college will be required to have a certified class list signed by a faculty member for each course for which apportionment is claimed, listing the students who are currently enrolled in the course and who are actively pursuing the completion of the course, and certifying that the students were in attendance at mid-term unless a written explanation for absence is signed by the faculty member and is accepted by college officials.

During the course of our examination of the enrollment records it came to our attention that not all mid-term rosters had been signed by course instructors.

In addition, we noted several violations of the College's policy requiring signatures on the instructor's final grade sheet. Signatures on these documents are final verification of the claims submitted to the ICCB for apportionment grants and accordingly, should be signed in all cases. Since it is a cumbersome task for the admissions office and Dean Wagner's office to follow up on these violations, and since the same problem has existed for a number of years, we suggest the College consider a policy of withholding paychecks from those instructors who fail to submit or sign mid-term rosters and final grade sheets on a timely basis.

Reconciliation of Mid-Term Rosters to Final Grade Sheets

During our ICCB enrollment audit, we noted errors on the apportionment claims filed with the ICCB. The errors are apparently a result of overlooking drops and additions in reconciling the final grade sheets for each class back to the respective mid-term roster. While it may be impossible to eliminate all errors in the apportionment claim, we nevertheless believe errors can be reduced. Accordingly, we would like to emphasize the importance of maintaining accurate records of all drops and additions to classes and to review all adjustments prior to submitting claims to the ICCB.

Overspending of Disadvantaged Grant

During our audit of the disadvantaged grant program, we noted that the College had overspent the grant award by \$573.52. The overspending was apparently caused by the failure of the program director to reconcile the grant's accounting records to that of the business office on a timely basis. As a result, the director disbursed more funds than actually existed and consequently overspent program funds.

To alleviate such problems in the future, we recommend the program director reconcile the grant accounting records to the business office records on a monthly basis.

Prior-Year Comments

In last years management letter, we made a comment regarding the lack of proper subsidiary records with respect to Student Club accounts. During our testing, we noted that the Student Club Fund director is currently maintaining subsidiary records detailing the balances of the respective clubs. However, as of June 30, 1983, the subsidiary records did not reconcile in total to the business office control account. Nevertheless, we believe progress has been made in correcting this deficiency and that current procedures performed by the Director's office will continue to minimize this problem in the future.

We also made a comment regarding double payment of tuition invoices to the Sterling School of Beauty. During our current audit, no instances of double payments were noted.

* * * * *

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.

Lindgren, Collihan, Weaver and VanOsdol, Ltd.

September 20, 1983

LINDGREN, CALLIHAN, WEAVER & VAN OSDOL, LTD.
Certified Public Accountants
Sterling, Illinois 61081

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

DIXON, ILLINOIS

Auditors' Report

As of June 30, 1983

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

I N D E X

	<u>Page Number</u>
Financial Statements:	
Auditors' Report	1
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types and Expendable Trust Funds	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances Compared to Budget - All Governmental Fund Types	4
Combined Statement of Revenues, Expenses and Changes in Retained Earnings Compared to Budget - Proprietary Fund Type - Enterprise Fund	5
Combined Statement of Changes in Financial Position - All Proprietary Fund Type - Enterprise Fund	6
Notes to Financial Statements	7 - 12
Auditors' Report on Internal Accounting Control	13
Additional Information:	
Auditors' Report	14
Combining Balance Sheet - General Funds	15
Combining Statement of Revenues and Expenditures Compared to Budget - General Funds	16
Statement of Revenues Compared to Budget - General - Educational Fund	17
Statement of Expenditures Compared to Budget - General - Educational Fund	18 - 27
Statement of Revenues and Expenditures Compared to Budget - General - Operations, Building and Maintenance Fund	28
Combining Balance Sheet - Special Revenue Funds	29
Combining Statement of Revenues and Expenditures Compared to Budget - Special Revenue Funds	30
Statement of Revenues and Expenditures Compared to Budget - Special Revenue:	
Workmen's Compensation Insurance Fund	31
Tort Liability Insurance Fund	32
Unemployment Compensation Fund	33
Audit Fund	34
Working Cash Fund	35
Student Activity Fund	36
Statement of Revenues and Expenditures - Special Revenue - Student Loan Fund	37
Schedule of Student Activity Fund Accounts Receivable	38
Statement of Revenues and Expenditures - Special Revenue - Restricted Purposes Fund	39

	<u>Page Number</u>
Statement of Yearly Activity by Individual Account - Restricted Purposes Fund	40
Statement of Revenues and Expenditures Compared to Budget - Restricted Purpose Fund - Child Care Center	41
Combining Balance Sheet - Debt Service Fund	42
Combining Statement of Revenues and Expenditures Compared to Budget - Debt Service Funds	43
Statement of Revenues and Expenditures Compared to Budget: Debt Service - Bond and Interest Fund #1	44
Debt Service - Bond and Interest Fund #4	45
Capital Projects - Site and Construction Fund	46
Combining Balance Sheet - Expendable Trust Fund	47
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	48
Schedule of Credit Hour Grants	49
Schedule of Enrollment Data - Actual Credit Hours	50
Statement of Gross and Net Tuition	51
Uniform Financial Statement - Revenues	52 - 53
Uniform Financial Statement - Expenditures	54
Schedule of Chargeback Reimbursements	55 - 58
Balance Sheet - All Funds	59
Statement of Revenues and Expenditures - All Funds	60
ICCB Disadvantaged Student Grant:	
Auditors' Report	61
Balance Sheet	62
Statement of Revenues and Expenditures - 1981-1982	63
Statement of Revenues and Expenditures - 1982-1983	64

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BURTON E. LINDGREN
RODGER W. CALLIHAN
JOHN A. VAN OSDOL
RICHARD A. LAMM
DONALD E. LOFTUS
JOHN R. ZORDAN
CHARLES E. BRAUER
GREGORY A. DUNHAM
DOUGLAS P. FITZGERALD

3319 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 combined financial statements of the funds and groups of accounts, as presented on pages two through six of this report, of Sauk Valley Community College District 506, for the year ended June 30, 1983. 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 combined 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, 1983, 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 which have been applied on a basis consistent with that of the preceding year.

Lindgren, Callihan, Weaver and VanOsdol, Ltd.

September 20, 1983

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1983

A S S E T S	Governmental	
	General	Special Revenue
Cash on hand and in bank	\$ 46,115.23	\$ 208,135.13
Investments - at cost		2,181,679.30
Interfund receivables:		
Educational Fund		91,545.87
Student Activity Fund	116,452.07	
Operations, Building and Maintenance Fund		36,000.00
Notes receivable - students		2,975.00
Accounts receivable:		
Governmental claims	130,842.00	85,234.59
Other	12,728.02	8,648.91
Property taxes receivable	255,516.96	16,013.41
Inventories		
Property and equipment		
Balance available in Bond and Interest		
Fund to retire bonds and pay interest		
Amount to be provided for retirement of general long-term debt		
 Total assets	 <u>\$561,654.28</u>	 <u>\$2,630,232.21</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
Bank cash overdraft	\$104,252.50	\$ 53,346.39
Interfund payables:		
Educational Fund		116,452.07
Working Cash Fund	127,545.87	
Bonds payable		
Accounts payable	83,127.01	5,927.00
Deferred tuition and fees	151,646.03	6,310.80
Deferred replacement taxes	39,353.14	
Inactive federal grants		
Total liabilities	<u>505,924.55</u>	<u>182,036.41</u>
Fund Equity:		
Investment in General Fixed Assets		
Retained earnings - unreserved		
Fund Balance:		
Reserved for debt service		
Reserved for student tuition and fees		
Fund balance unreserved - undesignated	55,729.73	2,448,195.80
Total fund equity	<u>55,729.73</u>	<u>2,448,195.80</u>
 Total liabilities and fund equity	 <u>\$561,654.28</u>	 <u>\$2,630,232.21</u>

Notes to Financial Statements are an integral part of this statement

Fund Types		Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Total (Memorandum Only)
Debt Service	Capital Projects	Enterprise	Expendable Trust Fund	General Fixed Assets	General Long- Term Debt	June 30, 1982
\$206,710.75	\$ 15,188.76	\$ 99,429.08	\$4,842.10			\$ 580,421.05
352,364.93	1,041,227.19					3,575,271.42
						91,545.87
						116,452.07
						36,000.00
						2,975.00
						216,076.59
	2,816.90	22,927.95	234.57			47,356.35
113,788.99						385,319.36
		114,591.69				114,591.69
				\$6,143,790.10		6,143,790.10
					\$ 638,259.67	638,259.67
					361,740.33	361,740.33
<u>\$672,864.67</u>	<u>\$1,059,232.85</u>	<u>\$236,948.72</u>	<u>\$5,076.67</u>	<u>\$6,143,790.10</u>	<u>\$1,000,000.00</u>	<u>\$12,309,799.50</u>
						\$ 157,598.89
						116,452.07
						127,545.87
					\$1,000,000.00	1,000,000.00
		\$ 5,219.55	\$ 234.57			94,508.22
34,605.00						157,956.89
						73,958.14
						1,674.47
<u>34,605.00</u>	<u>\$ -0-</u>	<u>5,219.55</u>	<u>1,674.47</u> <u>1,909.04</u>	<u>\$ -0-</u>	<u>1,000,000.00</u>	<u>1,729,694.55</u>
				6,143,790.10		6,143,790.10
		231,729.17				231,729.17
638,259.67						638,259.67
			3,167.63			3,167.63
	1,059,232.85					3,563,158.38
<u>638,259.67</u>	<u>1,059,232.85</u>	<u>231,729.17</u>	<u>3,167.63</u>	<u>6,143,790.10</u>	<u>-0-</u>	<u>10,580,104.95</u>
<u>\$672,864.67</u>	<u>\$1,059,232.85</u>	<u>\$236,948.72</u>	<u>\$5,076.67</u>	<u>\$6,143,790.10</u>	<u>\$1,000,000.00</u>	<u>\$12,309,799.50</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL GOVERNMENTAL FUND TYPES AND
EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1983

	General	Special Revenue	Debt Service	Capital Projects	Fiduciary Fund Type	Total (Memorandum Only)
Revenues:						
Local sources	\$1,181,696.54	\$ 63,414.20	\$547,978.15			\$1,793,088.89
State sources	1,690,025.21	119,746.03	35,777.00			1,845,548.24
Federal sources	186,387.34	14,585.01		\$ 9,100.00	\$613,014.70	823,087.05
Student tuition and fees	1,318,748.75					1,318,748.75
Other sources	35,167.49	589,084.16	59,011.28	98,365.94	42,882.08	824,510.95
Total revenues	<u>4,412,025.33</u>	<u>786,829.40</u>	<u>642,766.43</u>	<u>107,465.94</u>	<u>655,896.78</u>	<u>6,604,983.88</u>
Expenditures:						
Instruction	2,387,868.92				646,176.05	3,034,044.97
Academic support	170,340.79					170,340.79
Student services and aids	377,660.58					377,660.58
Operations and maintenance of plant	874,275.44					874,275.44
General administration	247,547.04				14,567.08	262,114.12
Institutional support	698,184.13	50,188.62	160.00	30,368.00		778,900.75
Restricted purposes		515,628.63				515,628.63
Bond principal retirement			500,000.00			500,000.00
Interest and fiscal charges			74,250.00			74,250.00
Total expenditures	<u>4,755,876.90</u>	<u>565,817.25</u>	<u>574,410.00</u>	<u>30,368.00</u>	<u>660,743.13</u>	<u>6,587,215.28</u>
Excess (deficiency) of revenues over expenditures	<u>(343,851.57)</u>	<u>221,012.15</u>	<u>68,356.43</u>	<u>77,097.94</u>	<u>(4,846.35)</u>	<u>17,768.60</u>
Fund balance, beginning of year	<u>399,581.30</u>	<u>2,227,183.65</u>	<u>569,903.24</u>	<u>982,134.91</u>	<u>8,013.98</u>	<u>4,186,817.08</u>
Fund balance, end of year	<u>\$ 55,729.73</u>	<u>\$2,448,195.80</u>	<u>\$638,259.67</u>	<u>\$1,059,232.85</u>	<u>\$ 3,167.63</u>	<u>\$4,204,585.68</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - COMPARED TO BUDGET
For the year ended June 30, 1983

	General			Special Revenue		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
Revenues:						
Local sources	\$1,181,696.54	\$1,165,318.00	\$ 16,378.54	\$ 63,414.20	\$ 71,000.00	\$ (7,585.80)
State sources	1,690,025.21	1,748,230.00	(58,204.79)	119,746.03		119,746.03
Federal sources	186,387.34	157,422.00	28,965.34	14,585.01		14,585.01
Student tuition and fees	1,318,748.75	1,337,660.00	(18,911.25)			
Other sources	35,167.49	34,300.00	867.49	589,084.16	162,200.00	426,884.16
Total revenues	<u>4,412,025.33</u>	<u>4,442,930.00</u>	<u>(30,904.67)</u>	<u>786,829.40</u>	<u>233,200.00</u>	<u>553,629.40</u>
Expenditures:						
Instruction	2,387,868.92	2,433,190.00	45,321.08			
Academic support	170,340.79	175,520.00	5,179.21			
Student services and aids	377,660.58	364,436.00	(13,224.58)			
Operations and maintenance of plant	874,275.44	963,428.00	89,152.56			
General administration	247,547.04	251,135.00	3,587.96			
Institutional support	698,184.13	747,244.00	49,059.87	50,188.62	72,000.00	21,811.38
Restricted purposes				515,628.63	62,200.00	(453,438.63)
Provision for contingencies		79,939.00	79,939.00			
Bond principal retirement						
Interest and fiscal charges						
Total expenditures	<u>4,755,876.90</u>	<u>5,014,892.00</u>	<u>259,015.10</u>	<u>565,817.25</u>	<u>134,200.00</u>	<u>(431,612.75)</u>
Excess (deficiency) of revenues over expenditures	<u>(343,851.57)</u>	<u>\$ (571,962.00)</u>	<u>\$228,110.43</u>	<u>221,012.15</u>	<u>\$ 99,000.00</u>	<u>\$122,012.15</u>
Fund balance, beginning of year	<u>399,581.30</u>			<u>2,227,183.65</u>		
Fund balance, end of year	<u>\$ 55,729.73</u>			<u>\$2,448,195.80</u>		

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Instruction (continued):			
Radiology Technology:			
Salaries - full time	24,742.82	25,030.00	287.18
Contractual services	1,170.56	1,600.00	429.44
General materials and supplies	1,991.59	2,490.00	498.41
Conference and meeting expenses	1,715.71	1,920.00	204.29
	<u>29,620.68</u>	<u>31,040.00</u>	<u>1,419.32</u>
Division of Physical Education:			
Salaries - full time	42,208.00	42,208.00	-0-
Contractual services	-0-	300.00	300.00
General materials and supplies	2,533.81	2,200.00	(333.81)
Conference and meeting expenses	178.25	500.00	321.75
Equipment	2,595.22	-0-	(2,595.22)
	<u>47,515.28</u>	<u>45,208.00</u>	<u>(2,307.28)</u>
Nurses Aide:			
Contractual services	15.00	300.00	285.00
General materials and supplies	200.89	400.00	199.11
Conference and meeting expenses	-0-	100.00	100.00
	<u>215.89</u>	<u>800.00</u>	<u>584.11</u>
Instructional Programs			
Administration:			
Salaries - secretarial	23,875.41	24,563.00	687.59
Student employees - federal	11,834.90	12,932.00	1,097.10
Student employees - federal (workroom)	7,576.05	7,600.00	23.95
Student employees - state (workroom)	731.98	-0-	(731.98)
Contractual (workroom)	4,140.95	3,100.00	(1,040.95)
Contractual (unallocated)	976.33	1,900.00	923.67
General materials and supplies (workroom)	(2,563.86)	1,000.00	3,563.86
General materials and supplies (faculty office)	766.12	800.00	33.88
General materials and supplies (institutional committee)	244.80	200.00	(44.80)
Tuition reimbursements	4,760.97	6,600.00	1,839.03
	<u>52,343.65</u>	<u>58,695.00</u>	<u>6,351.35</u>
Public Information:			
Salaries	30,228.00	30,228.00	-0-
Salaries - secretarial	1,732.53	2,000.00	267.47
General materials and supplies	61,060.75	71,700.00	10,639.25
Conference and meeting expenses	1,175.94	1,100.00	(75.94)
	<u>94,197.22</u>	<u>105,028.00</u>	<u>10,830.78</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	Actual	Budget	Variance Favorable (Unfavorable)
Instruction (continued):			
Dean of Arts and Science:			
Salaries - administrative	30,723.00	30,723.00	-0-
Part-time overload	50,298.50	50,000.00	(298.50)
Salaries - summer session	55,048.00	55,048.00	-0-
Night premiums	200.00	-0-	(200.00)
Salaries - secretarial	11,462.00	11,462.00	-0-
Student employees - federal	6,300.49	5,800.00	(500.49)
General materials and supplies	864.31	800.00	(64.31)
Conference and meeting expenses	798.13	1,100.00	301.87
	<u>155,694.43</u>	<u>154,933.00</u>	<u>(761.43)</u>
Assistant Dean of Business and Technology:			
Salaries - administrative	32,340.00	32,340.00	-0-
Salaries - instructional - part-time overload	128,745.80	118,841.00	(9,904.80)
Night premiums	500.00	-0-	(500.00)
Salaries - summer session	35,679.10	35,679.00	(.10)
Student employees - federal	9,774.46	11,256.00	1,481.54
Salaries - secretarial	13,242.00	13,242.00	-0-
General materials and supplies	937.72	900.00	(37.72)
Conference and meeting expenses	1,815.78	2,550.00	734.22
	<u>223,034.86</u>	<u>214,808.00</u>	<u>(8,226.86)</u>
Community Education:			
Salaries - administrative	38,811.63	39,645.00	833.37
Instructional salaries	95,309.88	102,000.00	6,690.12
Community services coordinators	5,415.00	6,280.00	865.00
Salaries - secretarial	11,396.00	11,396.00	-0-
Student employees - federal	2,907.80	3,655.00	747.20
Contractual services	3,081.08	3,000.00	(81.08)
General materials and supplies	3,284.29	2,500.00	(784.29)
Conference and meeting expenses	2,133.63	2,500.00	366.37
	<u>162,339.31</u>	<u>170,976.00</u>	<u>8,636.69</u>
Assistant Dean of Health and Natural Sciences:			
Salaries - administrative	32,340.00	32,340.00	-0-
Salaries - instructional part-time overload	73,789.03	70,000.00	(3,789.03)
Night premiums	600.00	-0-	(600.00)
Salaries - summer session	29,045.53	29,045.00	(.53)
Student employees - federal	11,331.62	13,596.00	2,264.38
Student employees - state	96.25	-0-	(96.25)

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Assistan Dean of Health and Natural Sciences (continued):			
Contractual services	38.50	300.00	261.50
General materials and supplies	727.65	800.00	72.35
Conference and meeting expenses	534.64	1,100.00	565.36
	<u>148,503.22</u>	<u>147,181.00</u>	<u>(1,322.22)</u>
Academic Skills Center:			
Salaries - full time	43,186.92	69,473.00	26,286.08
Contractual services	153.05	300.00	146.95
General materials and supplies	1,210.90	1,500.00	289.10
Conference and meeting expenses	238.64	500.00	261.36
	<u>44,789.51</u>	<u>71,773.00</u>	<u>26,983.49</u>
Honors Program:			
Contractual services	-0-	100.00	100.00
General materials and supplies	43.93	110.00	66.07
Conference and meeting expenses	197.00	400.00	203.00
	<u>240.93</u>	<u>610.00</u>	<u>369.07</u>
Dean of Instruction:			
Salaries - administrative	38,198.00	38,198.00	-0-
Salaries - secretarial	14,680.00	14,680.00	-0-
Student - tutors	1,613.02	2,000.00	386.98
General materials and supplies	1,357.38	1,800.00	442.62
Conference and meeting expenses	1,706.15	1,800.00	93.85
	<u>57,554.55</u>	<u>58,478.00</u>	<u>923.45</u>
Total instruction	<u>2,387,868.92</u>	<u>2,433,190.00</u>	<u>45,321.08</u>
Academic Support -			
Learning Resource Center:			
Salaries - professional	71,003.00	71,351.00	348.00
Salaries - secretarial	34,008.60	34,099.00	90.40
Student employees - federal	9,921.77	13,000.00	3,078.23
Contractual services	4,414.51	4,500.00	85.49
Library supplies	10,370.98	12,040.00	1,669.02
Audio visual supplies	7,789.22	7,780.00	(9.22)
Xerox supplies	(6,982.17)	2,000.00	8,982.17
Library books	34,128.25	30,000.00	(4,128.25)
Conference and meeting expenses	735.56	750.00	14.44
Equipment	4,951.07	-0-	(4,951.07)
Total academic support	<u>170,340.79</u>	<u>175,520.00</u>	<u>5,179.21</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Student Services and Aids:			
Admissions and Records:			
Salaries - professional	29,160.00	29,160.00	-0-
Salaries - secretarial	46,978.00	46,978.00	-0-
Salaries - student employees - federal	11,030.75	10,958.00	(72.75)
Salaries - student employees - state	546.05	-0-	(546.05)
Contractual services	1,132.56	1,600.00	467.44
General materials and supplies	7,027.93	7,100.00	72.07
Conference and meeting expenses	322.80	800.00	477.20
Equipment	7,809.98	-0-	(7,809.98)
	<u>104,008.07</u>	<u>96,596.00</u>	<u>(7,412.07)</u>
Counseling and Testing:			
Salaries - professional	60,058.76	58,306.00	(1,752.76)
Salaries - secretarial	11,390.37	11,462.00	71.63
	<u>71,449.13</u>	<u>69,768.00</u>	<u>(1,681.13)</u>
Health Service -			
General materials and supplies	<u>58.43</u>	<u>300.00</u>	<u>241.57</u>
Financial Aids:			
Salaries - professional	30,022.00	30,022.00	-0-
Salaries - secretarial	22,229.18	22,731.00	501.82
	<u>52,251.18</u>	<u>52,753.00</u>	<u>501.82</u>
Administration of Student Services and Aids:			
Salaries - administrative	36,112.00	36,112.00	-0-
Salaries - secretarial	14,612.00	14,612.00	-0-
Salaries - student employees - federal	44,315.49	45,100.00	784.51
Salaries - student employees - state	1,090.43	-0-	(1,090.43)
Other salaries (coaching)	10,675.00	11,845.00	1,170.00
Contractual services	570.00	600.00	30.00
General materials and supplies	10,971.90	11,100.00	128.10
Student recruitment	1,721.99	1,500.00	(221.99)
Commencement	9,361.48	6,000.00	(3,361.48)
Conference and meeting expenses	2,841.85	4,650.00	1,808.15
Equipment	716.05	-0-	(716.05)
	<u>132,988.19</u>	<u>131,519.00</u>	<u>(1,469.19)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	Actual	Budget	Variance Favorable (Unfavorable)
Student Services and Aids (continued):			
Public Services:			
Salaries	6,563.00	4,600.00	(1,963.00)
Contractual services	4,178.94	1,400.00	(2,778.94)
General materials and supplies	6,163.64	7,500.00	1,336.36
	<u>16,905.58</u>	<u>13,500.00</u>	<u>(3,405.58)</u>
Total Student Service and Aids	<u>377,660.58</u>	<u>364,436.00</u>	<u>(13,224.58)</u>
Operations and Maintenance of Plant:			
Salaries - service staff	361,017.66	375,778.00	14,760.34
Salaries - student employees - federal	81,739.73	82,000.00	260.27
Salaries - student employees - state	2,514.43	-0-	(2,514.43)
Gas	109,741.69	146,800.00	37,058.31
Telephone	<u>26,439.13</u>	<u>27,000.00</u>	<u>560.87</u>
Total Operations and Maintenance of Plant	<u>581,452.64</u>	<u>631,578.00</u>	<u>50,125.36</u>
General Administration:			
President's office:			
Salaries - administrative	51,895.00	51,895.00	-0-
Salaries - secretarial	16,808.00	16,808.00	-0-
Salaries - student employees - federal	2,242.85	2,546.00	303.15
Salaries - student employees - state	304.85	-0-	(304.85)
Contractual services	886.78	1,000.00	113.22
General materials and supplies	2,172.90	2,800.00	627.10
Conference and meeting expenses	3,799.79	3,000.00	(799.79)
Special affairs	2,715.01	3,500.00	784.99
Other conference and meeting expenses	<u>4,875.00</u>	<u>4,500.00</u>	<u>(375.00)</u>
	<u>85,700.18</u>	<u>86,049.00</u>	<u>348.82</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
General Administration (continued):			
Business Office:			
Salaries - administrative	42,556.00	42,556.00	-0-
Salaries - professional	30,819.00	30,819.00	-0-
Salaries - secretarial	65,101.40	65,335.00	233.60
Salaries - student employees - federal	7,112.04	9,676.00	2,563.96
Salaries - student employees - state	906.18	-0-	(906.18)
Contractual services	4,512.49	4,700.00	187.51
General materials and supplies	6,930.92	9,000.00	2,068.08
Conference and meeting expenses	2,916.11	3,000.00	83.89
Equipment	992.72	-0-	(992.72)
	<u>161,846.86</u>	<u>165,086.00</u>	<u>3,239.14</u>
Total General Administration	<u>247,547.04</u>	<u>251,135.00</u>	<u>3,587.96</u>
Institutional Support:			
Board of Trustees:			
Contractual - auditing and legal	8,267.02	8,000.00	(267.02)
Other general supplies (election)	1,325.54	2,500.00	1,174.46
Conference and meeting expenses	3,202.30	3,500.00	297.70
	<u>12,794.86</u>	<u>14,000.00</u>	<u>1,205.14</u>
Institutional Expenses:			
Salaries - secretarial	11,637.00	11,637.00	-0-
Student employees - federal	3,375.74	3,640.00	264.26
Student employees - state	59.50	-0-	(59.50)
Group medical and life insurance	204,487.64	208,000.00	3,512.36
Pension contributions	16,138.80	-0-	(16,138.80)
Professional consultants	6,029.34	-0-	(6,029.34)
In service training	3,119.40	5,000.00	1,880.60
Unallocated contractual	1,727.20	2,400.00	672.80
Supplies (faculty association)	97.15	200.00	102.85
Postage	33,562.50	38,100.00	4,537.50
Publications and dues	5,359.48	6,000.00	640.52
Advertising	247.20	600.00	352.80
Recruitment	1,145.83	2,500.00	1,354.17
	<u>286,986.78</u>	<u>278,077.00</u>	<u>(8,909.78)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	Actual	Budget	Variance Favorable (Unfavorable)
Institutional Support (continued):			
Fixed charges - general insurance	12,658.00	17,000.00	4,342.00
Capital Outlay:			
Equipment	-0-	171,588.00	171,588.00
Equipment (state vocational)	139,850.11	-0-	(139,850.11)
	<u>139,850.11</u>	<u>171,588.00</u>	<u>31,737.89</u>
Tuition charge back	24,795.40	25,000.00	204.60
Institutional Research - General materials and supplies	118.36	500.00	381.64
Data Processing Services:			
Salaries - professional	55,573.00	55,573.00	-0-
Salaries - secretarial	10,399.74	11,974.00	1,574.26
Salaries - student employees - federal	3,777.96	4,288.00	510.04
Contractual services	19,679.25	30,150.00	10,470.75
General materials and supplies	6,135.47	6,950.00	814.53
Conference and meeting expenses	402.22	1,000.00	597.78
Rental of data processing equipment	75,630.92	85,136.00	9,505.08
Equipment	5,533.72	-0-	(5,533.72)
	<u>177,132.28</u>	<u>195,071.00</u>	<u>17,938.72</u>
Planning and Development:			
Salaries professional	29,700.00	29,700.00	-0-
Salaries - secretarial	10,703.00	10,703.00	-0-
Contractual services	-0-	500.00	500.00
General materials and supplies	1,336.93	1,155.00	(181.93)
Conference and meeting expenses	1,583.41	2,250.00	666.59
	<u>43,323.34</u>	<u>44,308.00</u>	<u>984.66</u>
Affirmative Action:			
Contractual services	300.00	300.00	-0-
General materials and supplies	-0-	100.00	100.00
Conference and meeting expenses	-0-	300.00	300.00
	<u>300.00</u>	<u>700.00</u>	<u>400.00</u>
Total Institutional Support	697,959.13	746,244.00	48,284.87
Provision for contingencies	-0-	54,939.00	54,939.00
Total Educational Fund	<u>\$4,462,829.10</u>	<u>\$4,657,042.00</u>	<u>\$194,212.90</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - OPERATIONS, BUILDING AND MAINTENANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1981 taxes	\$114,473.58	\$115,532.00	\$(1,058.42)
1982 taxes	117,872.00	115,532.00	2,340.00
Back taxes	214.31	-0-	214.31
Payment in lieu of taxes	443.02	-0-	443.02
	<u>233,002.91</u>	<u>231,064.00</u>	<u>1,938.91</u>
State sources -			
Corporate personal property replacement tax	<u>19,878.65</u>	<u>29,307.00</u>	<u>(9,428.35)</u>
Other sources:			
Interest on investments	-0-	100.00	(100.00)
Other revenue	<u>1,838.00</u>	<u>1,200.00</u>	<u>638.00</u>
	<u>1,838.00</u>	<u>1,300.00</u>	<u>538.00</u>
 Total revenues	 <u>\$254,719.56</u>	 <u>\$261,671.00</u>	 <u>\$(6,951.44)</u>
Expenditures:			
Operation and maintenance of plant:			
General materials and supplies	\$ 56,994.51	\$ 63,000.00	6,005.49
Contractual services	39,826.73	44,100.00	4,273.27
Conference and meeting expenses	623.47	950.00	326.53
Service equipment	9,309.44	10,000.00	690.56
Electricity	<u>186,068.65</u>	<u>213,800.00</u>	<u>27,731.35</u>
	<u>292,822.80</u>	<u>331,850.00</u>	<u>39,027.20</u>
Institutional support:			
Fixed charges - rental	<u>225.00</u>	<u>1,000.00</u>	<u>775.00</u>
Provision for contingencies	<u>-0-</u>	<u>25,000.00</u>	<u>25,000.00</u>
 Total expenditures	 <u>\$293,047.80</u>	 <u>\$357,850.00</u>	 <u>\$64,802.20</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1983

<u>A S S E T S</u>	<u>Workmen's Compensation Insurance Fund</u>	<u>Tort Liability Insurance Fund</u>	<u>Unemployment Compensation Fund</u>
Cash on hand and in bank	\$20,055.54	\$18,333.69	\$25,599.43
Investments - at cost			
Interfund receivables:			
Educational Fund			
Operations, Building and Maintenance Fund			
Notes receivable - students			
Accounts receivable:			
Governmental claims			
Other			
Property taxes receivable	<u>4,429.25</u>	<u>3,577.47</u>	<u>4,769.96</u>
Total assets	<u>\$24,484.79</u>	<u>\$21,911.16</u>	<u>\$30,369.39</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Bank cash overdraft			
Interfund payables -			
Educational Fund			
Accounts payable		\$ 875.00	\$ 4,407.78
Deferred tuition and fees			
Total liabilities	<u>\$ -0-</u>	<u>875.00</u>	<u>4,407.78</u>
Fund balance unreserved - undesignated	<u>24,484.79</u>	<u>21,036.16</u>	<u>25,961.61</u>
Total liabilities and fund balance	<u>\$24,484.79</u>	<u>\$21,911.16</u>	<u>\$30,369.39</u>

<u>Audit Fund</u>	<u>Working Cash Fund</u>	<u>Student Loan Fund</u>	<u>Student Activity Fund</u>	<u>Restricted Purposes Fund</u>	<u>Total Special Revenue Funds</u>
	\$ 7,792.15	\$1,322.94		\$135,031.38	\$ 208,135.13
	2,081,679.30		\$100,000.00		2,181,679.30
	91,545.87				91,545.87
	36,000.00				36,000.00
		2,975.00			2,975.00
			85,234.59		85,234.59
	4,535.10	333.42	3,780.39		8,648.91
<u>\$3,236.73</u>					<u>16,013.41</u>
<u>\$3,236.73</u>	<u>\$2,221,552.42</u>	<u>\$4,631.36</u>	<u>\$189,014.98</u>	<u>\$135,031.38</u>	<u>\$2,630,232.21</u>
\$2,894.90			\$ 50,451.49		\$ 53,346.39
			116,452.07		116,452.07
			644.31		5,927.09
			6,310.86		6,310.86
<u>-0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>173,858.73</u>	<u>\$ -0-</u>	<u>182,036.41</u>
<u>341.83</u>	<u>2,221,552.42</u>	<u>4,631.36</u>	<u>15,156.25</u>	<u>135,031.38</u>	<u>2,448,195.80</u>
<u>\$3,236.73</u>	<u>\$2,221,552.42</u>	<u>\$4,631.36</u>	<u>\$189,014.98</u>	<u>\$135,031.38</u>	<u>\$2,630,232.21</u>

Debt Service

Capital Projects

Debt Service			Capital Projects		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
\$547,978.15	\$573,036.00	\$(25,057.85)			
35,777.00	35,777.00				
			\$ 9,100.00		\$ 9,100.00
59,011.28	15,000.00	44,011.28	98,365.94	75,000.00	23,365.94
<u>642,766.43</u>	<u>623,813.00</u>	<u>18,953.43</u>	<u>107,465.94</u>	<u>75,000.00</u>	<u>32,465.94</u>
160.00	2,000.00	1,840.00	30,368.00	255,000.00	244,632.00
500,000.00	500,000.00				
74,250.00	60,500.00	(13,750.00)			
574,410.00	562,500.00	(11,910.00)	30,368.00	255,000.00	224,632.00
68,356.43	\$ 61,313.00	\$ 7,043.43	77,097.94	\$(180,000.00)	\$257,097.94
569,903.24			982,134.91		
<u>\$638,259.67</u>			<u>\$1,059,232.85</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 PROPRIETARY FUND TYPE - ENTERPRISE FUND (BOOKSTORE)
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS - COMPARED TO BUDGET
 For the year ended June 30, 1983

	Proprietary Fund Type Enterprise Fund		Variance
	Actual	Budget	Favorable (Unfavorable)
Operating revenues:			
Sale of textbooks	\$273,050.49	\$240,500.00	\$ 32,550.49
Sale of supplies and other items	90,621.31	82,000.00	8,621.31
Sales tax collected	16,314.63	15,500.00	814.63
Interest income	<u>-0-</u>	<u>2,500.00</u>	<u>(2,500.00)</u>
Total operating revenues	<u>379,986.43</u>	<u>340,500.00</u>	<u>39,486.43</u>
Operating expenses:			
Purchases:			
Textbooks	234,905.92	192,400.00	(42,505.92)
Supplies and other items	65,736.63	59,300.00	(6,436.63)
Freight on purchases	7,483.70	6,800.00	(683.70)
Inventory adjustment	(25,500.85)	-0-	25,500.85
Salaries and wages	27,259.05	23,500.00	(3,759.05)
Supplies	4,252.51	1,850.00	(2,402.51)
Travel	605.46	1,800.00	1,194.54
Equipment	2,563.05	3,000.00	436.95
Telephone	322.69	400.00	77.31
Dues and subscriptions	215.00	300.00	85.00
Sales tax paid	16,009.29	15,200.00	(809.29)
Cash shortages	13.47	-0-	(13.47)
Other	627.76	1,200.00	572.24
Auditing and legal	-0-	300.00	300.00
Employee benefits	-0-	900.00	900.00
Bad debts	<u>60.05</u>	<u>-0-</u>	<u>(60.05)</u>
Total operating expenses	<u>334,553.73</u>	<u>306,950.00</u>	<u>(27,603.73)</u>
Net income	45,432.70	<u>\$ 33,550.00</u>	<u>\$ 11,882.70</u>
Retained earnings, beginning of year	<u>186,296.47</u>		
Retained earnings, end of year	<u>\$231,729.17</u>		

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
PROPRIETARY FUND TYPE - ENTERPRISE FUND (BOOKSTORE)
COMBINED STATEMENT OF CHANGES IN
FINANCIAL POSITION
For the year ended June 30, 1983

	<u>Proprietary Fund Type</u>
	<u>Enterprise Fund</u>
Sources of working capital:	
Operations -	
Net income	<u>\$45,432.70</u>
Elements of net increase (decrease) in working capital:	
Cash	\$22,353.87
Accounts receivable	(1,474.89)
Interfund receivables	65.76
Inventory	25,500.85
Accounts payable	(612.89)
Interfund payable	<u>(400.00)</u>
Net increase (decrease) in working capital	<u>\$45,432.70</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
June 30, 1983

(A) Significant Accounting Policies:

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, cash receipts and disbursements. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds are grouped, in the financial statements in this report, into six generic fund types and three broad fund categories as follows:

Governmental Fund Types -

General Funds - The Educational and Operations, Building and Maintenance Funds are the general operating funds. They are used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, fiduciary, or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue funds include the following: Workmen's Compensation, Tort Liability, Unemployment Compensation, Audit, Working Cash, Student Loan, Student Activity, and Restricted Purposes Funds.

Debt Service Funds - The Bond and Interest Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - The Site and Construction Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Proprietary Fund Types -

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise, that is where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1983

(A) Significant Accounting Policies (continued):

Fiduciary Funds -

Trust Funds - Trust Funds are used to account for assets held by the College in a trustee capacity for individuals, private organizations, other governments, and/or other funds. Expendable Trust Funds are those whose principal and income may be expended in the course of their designated operations and are accounted for in the same manner as governmental funds. The College Work Study Fund, Supplemental Educational Opportunity Grant Fund and the Pell Grant Fund are Expendable Trust Funds.

Fixed Assets used in operations are accounted for in the General Fixed Assets Account Group. Purchases of property and equipment are recorded as capital outlay expenditures of the various funds and as additions to the General Fixed Assets Account Group.

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Sauk Valley Community College District 506 follows substantially the accrual basis of accounting, recognizing revenue when earned and recording obligations when incurred. Replacement taxes received in advance are recorded as deferred revenue at year-end and recognized as revenue of the next fiscal year. Also, tuition received for summer school and the fall semester, 1983, and wages paid to summer school instructors prior to June 30, are deferred and recognized as such in the next fiscal year. Property tax revenue are recognized in conformity with the National Council on Governmental Accounting Interpretation No. 3. Basically, tax revenues received during the current fiscal year or expected to be received before September 1, 1983, are recorded as current year revenue.

(B) Working Cash Bonds:

In August, 1981, Working Cash Bonds in the amount of \$500,000 were approved and were issued on October 1, 1981. These bonds were due in two installments of \$250,000 each with interest to be paid semiannually. The first installment was paid January 1, 1983, with the final installment due January 1, 1984.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1983

(C) Out-of-District Tuition:

The amount of cost to be charged for out-of-district students during the year ended June 30, 1983, has been computed using the guidelines provided in the 1980 edition of the Uniform Accounting Manual prepared by the Illinois Community College Board.

(D) Changes in General Fixed Assets:

	Balance July 1, 1982	Additions	Deletions	Balance June 30, 1983
Land	\$ 162,650.00			\$ 162,650.00
Land improvements	668,972.52			668,972.52
Buildings	3,043,382.02	\$ 28,088.85		3,071,470.87
Equipment	2,056,344.94	184,351.77		2,240,696.71
	<u>\$5,931,349.48</u>	<u>\$212,440.62</u>	<u>\$ -0-</u>	<u>\$6,143,790.10</u>

The following is a summary of the changes in investment in general fixed assets by Fund for the year ended June 30, 1983:

Educational Fund	\$ 670,717.72	\$170,200.13		\$ 840,917.85
Building and Maintenance Fund	120,416.25	9,309.44		129,725.69
Site and Construction Fund	5,110,809.76	30,368.00		5,141,177.76
Bookstore Fund	10,905.20	2,563.05		13,468.25
Student Activity Fund	18,500.55			18,500.55
	<u>\$5,931,349.48</u>	<u>\$212,440.62</u>	<u>\$ -0-</u>	<u>\$6,143,790.10</u>

(E) Changes in Long-Term Debt:

The following is a summary of bond transactions of the College for the year ended June 30, 1983:

Bonds payable at July 1, 1982	\$1,500,000.00
Bonds issued	-0-
Bonds retired	<u>(500,000.00)</u>
 Bonds payable at June 30, 1983	 <u>\$1,000,000.00</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1983

(E) Changes in Long-Term Debt (continued):

The following schedule details the remaining installments on the Site, Building and Equipment Bonds and Working Cash Bonds of the District as of June 30, 1983:

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

Interest Rate	Bond Number	Year	Principal Due December 1	Interest Due	
				June 1	December 1
3.70	646-695	1983	\$250,000.00		\$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>\$750,000.00</u>	<u>\$13,875.00</u>	<u>\$27,750.00</u>

WORKING CASH BONDS
\$500,000 Principal Amount - Dated October 1, 1981

Interest Rate	Bond Number	Year	Principal Due January 1	Interest Due	
				July 1	January 1
11.00	1-2	1983			\$14,062.50
11.25	3-4	1984	\$250,000.00	\$14,062.50	
			<u>\$250,000.00</u>	<u>\$14,062.50</u>	<u>\$14,062.50</u>

(F) Retirement Commitments:

State University Retirement System:

Sauk Valley College District 506 is a participating member of the State University Retirement System. Faculty, Staff and Administrators who have been employed by the college three years are required to contribute 8% of their annual salary, while contributions during the initial three years of employment are optional. The College does not normally share any cost of the retirement plan; however during the year ended June 30, 1983, the College paid \$16,138.80 to the State University Retirement System due to the early retirement of a faculty member.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1983

(G) Property Taxes:

The following are the assessed Valuations, Tax Rates, Extensions and Collections for the preceding three levy years:

	1980	1981	1982
Assessed Valuations:			
Whiteside County	\$336,880,760	\$370,546,626	\$382,834,984
Lee County	233,122,144	249,434,595	253,882,508
Ogle County	49,983,858	55,008,019	57,109,464
Henry County	2,837,062	2,898,518	2,702,415
Bureau County	39,247,187	43,285,536	39,924,082
Carroll County	42,025,834	49,037,859	49,334,053
	<u>\$704,096,845</u>	<u>\$770,211,153</u>	<u>\$785,787,506</u>
Tax Rates:			
Educational Fund	.120	.1200	.1200
Building and Maintenance Fund	.030	.0300	.0300
Bond and Interest Funds	.038	.0744	.0668
Workman's Compensation Insurance Fund	.003	.0024	.0026
Tort liability Insurance Fund	.002	.0014	.0021
Unemployment Compensation Insurance Fund	.003	.0028	.0028
Audit Fund	.002	.0003	.0019
	<u>.198</u>	<u>.2313</u>	<u>.2262</u>
Tax Extensions:			
Educational Fund	\$ 844,916.21	\$924,253.38	\$ 942,945.01
Building and Maintenance Fund	211,229.05	231,063.35	235,736.25
Bond and Interest Funds	267,556.80	573,037.10	524,906.05
Workman's Compensation Insurance Fund	21,122.90	18,485.07	20,430.48
Tort Liability Insurance Fund	14,081.94	10,782.96	16,501.54
Unemployment Compensation Insurance Fund	21,122.90	21,565.91	22,002.05
Audit Fund	14,081.94	2,310.63	14,929.96
	<u>\$1,394,111.74</u>	<u>\$1,781,498.40</u>	<u>\$1,777,451.34</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1983

(G) Property Taxes (continued):

	<u>1980</u>	<u>1981</u>	<u>1982</u>
Tax Collections:			
Educational Fund	\$ 847,815.12	\$ 922,661.40	\$267,057.22
Building and Maintenance Fund	211,946.78	230,660.91	66,766.82
Bond and Interest Funds	268,476.20	572,046.15	148,661.01
Workman's Compensation Insurance Fund	21,197.47	18,399.39	5,786.83
Tort Liability Insurance Fund	14,131.65	10,733.16	4,673.98
Unemployment Compensation Insurance Fund	21,197.47	21,466.30	6,231.97
Audit Fund	<u>14,131.64</u>	<u>2,300.17</u>	<u>4,228.81</u>
	<u>\$1,398,896.33</u>	<u>\$1,778,267.48</u>	<u>\$503,406.64</u>
Percent of Levy collected	<u>100.34%</u>	<u>99.82%</u>	<u>28.32%</u>

(H) Legal Debt Margin:

The following schedule illustrates the legal debt margin of the District as of June 30, 1983:

Assessed valuation - 1982	<u>\$785,787,506</u>
Debt limitation - 5 3/4% of assessed valuation	\$ 45,182,782
Less bonds subject to debt limitation	<u>1,000,000</u>
Legal debt margin, June 30, 1983	<u>\$ 44,182,782</u>

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BURTON E. LINDGREN
RODGER W. CALLIHAN
JOHN A. VAN OSDOL
RICHARD A. LAMM
DONALD E. LOFTUS
JOHN R. ZORDAN
CHARLES E. BRAUER
GREGORY A. DUNHAM
DOUGLAS P. FITZGERALD

3319 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 made a study of those internal 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, 1983. 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 VanOsdol, Ltd

September 20, 1983

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BURTON E. LINDGREN
RODGER W. CALLIHAN
JOHN A. VAN OSDOL
RICHARD A. LAMM
DONALD E. LOFTUS
JOHN R. ZORDAN
CHARLES E. BRAUER
GREGORY A. DUNHAM
DOUGLAS P. FITZGERALD

3319 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

The accompanying additional financial information is presented for supplementary analysis purposes and is not considered necessary for a fair presentation of the combined financial statements. Our examination of the combined financial statements for the year ended June 30, 1983, 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 on our examination of the related combined financial statements.

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

Lindgren, Callihan, Weaver and Van Osdol, Ltd.

September 20, 1983

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL FUNDS
COMBINING BALANCE SHEET
June 30, 1983

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>	<u>Total General Funds</u>
<u>A S S E T S</u>			
Cash on hand	\$ 3,599.00	\$42,516.23	\$ 46,115.23
Interfund receivables -			
Student Activity Fund	116,452.07		116,452.07
Accounts receivable:			
Governmental claims	130,842.00	234.10	130,842.00
Other	12,493.92	51,105.18	12,728.02
Property taxes receivable	<u>204,411.78</u>		<u>255,516.96</u>
Total assets	<u>\$467,798.77</u>	<u>\$93,855.51</u>	<u>\$561,654.28</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Bank overdraft	\$104,252.50		\$104,252.50
Interfund payables -			
Working Cash Fund	91,545.87	\$36,000.00	127,545.87
Accounts payable	55,776.62	27,350.39	83,127.01
Deferred tuition and fees	151,646.03		151,646.03
Deferred replacement taxes	<u>31,482.51</u>	<u>7,870.63</u>	<u>39,353.14</u>
Total liabilities	434,703.53	71,221.02	505,924.55
Fund balance, unreserved -			
undesignated	<u>33,095.24</u>	<u>22,634.49</u>	<u>55,729.73</u>
Total liabilities and fund balance	<u>\$467,798.77</u>	<u>\$93,855.51</u>	<u>\$561,654.28</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL FUNDS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	Educational Fund	Operations, Building and Maintenance Fund	Total General Funds	
			Actual	Budget
Revenues:				
Local sources	\$ 948,693.63	\$233,002.91	\$1,181,696.54	\$1,165,318.00
State sources	1,670,146.56	19,878.65	1,690,025.21	1,748,230.00
Federal sources	186,387.34		186,387.34	157,422.00
Student tuition and fees	1,318,748.75		1,318,748.75	1,337,660.00
Other sources	33,329.49	1,838.00	35,167.49	34,300.00
Total revenues	<u>4,157,305.77</u>	<u>254,719.56</u>	<u>4,412,025.33</u>	<u>4,442,930.00</u>
Expenditures:				
Instruction	2,387,868.92		2,387,868.92	2,433,190.00
Academic support	170,340.79		170,340.79	175,520.00
Student services and aids	377,660.58		377,660.58	364,436.00
Operations and maintenance of plant	581,452.64	292,822.80	874,275.44	963,428.00
General administration	247,547.04		247,547.04	251,135.00
Institutional support	697,959.13	225.00	698,184.13	747,244.00
Provision for contingencies				79,939.00
Total expenditures	<u>4,462,829.10</u>	<u>293,047.80</u>	<u>4,755,876.90</u>	<u>5,014,892.00</u>
Excess (deficiency) of revenues over expenditures	(305,523.33)	(38,328.24)	(343,851.57)	<u>\$ (571,962.00)</u>
Fund balance, beginning of year	<u>338,618.57</u>	<u>60,962.73</u>	<u>399,581.30</u>	
Fund balance, end of year	<u>\$ 33,095.24</u>	<u>\$ 22,634.49</u>	<u>\$ 55,729.73</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
For the year ended June 30, 1983

	Actual	Budget	Variance Favorable (Unfavorable)
Local Sources:			
1981 taxes	\$ 457,902.08	\$ 462,127.00	\$ (4,224.92)
1982 taxes	471,469.00	462,127.00	9,342.00
Back taxes	857.25	-0-	857.25
Payment in lieu of taxes	1,772.07	-0-	1,772.07
Charge-back revenue	16,693.23	10,000.00	6,693.23
	<u>948,693.63</u>	<u>934,254.00</u>	<u>14,439.63</u>
State Sources:			
State apportionment	1,370,745.96	1,383,694.00	(12,948.04)
Vocational technical education:			
Regular reimbursement	162,109.00	149,000.00	13,109.00
Equipment reimbursement	49,041.00	69,000.00	(19,959.00)
Corporate personal property replacement tax	79,514.60	117,228.00	(37,713.40)
State work study	8,736.00	1.00	8,735.00
	<u>1,670,146.56</u>	<u>1,718,923.00</u>	<u>(48,776.44)</u>
Federal Sources:			
Work study	181,255.40	155,422.00	25,833.40
Veterans reporting fee and other federal	5,131.94	2,000.00	3,131.94
	<u>186,387.34</u>	<u>157,422.00</u>	<u>28,965.34</u>
Student Tuition and Fees:			
Tuition	1,300,087.67	1,322,060.00	13,221.63
Fees	1,755.50	2,100.00	(344.50)
Public services income	16,905.58	13,500.00	3,405.58
	<u>1,318,748.75</u>	<u>1,337,660.00</u>	<u>16,282.71</u>
Other Sources:			
Interest on investments	10,467.77	15,000.00	(4,532.23)
Other revenue	7,861.72	3,000.00	4,861.72
Building rental - Unit #5	15,000.00	15,000.00	-0-
	<u>33,329.49</u>	<u>33,000.00</u>	<u>329.49</u>
Total revenues	<u>\$4,157,305.77</u>	<u>\$4,181,259.00</u>	<u>\$ 11,240.73</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction:			
Division of Business:			
Salaries - full time	\$ 147,939.84	\$ 147,940.00	\$.16
Contractual services	8,396.37	6,300.00	(2,096.37)
General materials and supplies	13,231.70	10,525.00	(2,706.70)
Conference and meeting expenses	933.22	1,250.00	316.78
	<u>170,501.13</u>	<u>166,015.00</u>	<u>(4,486.13)</u>
Food Service:			
Contractual services	-0-	200.00	200.00
General materials and supplies	248.26	225.00	(23.26)
Conference and meeting expenses	14.80	125.00	110.20
	<u>263.06</u>	<u>550.00</u>	<u>286.94</u>
Division of Agriculture:			
Salaries - full time	23,565.00	23,565.00	-0-
General materials and supplies	1,089.27	1,500.00	410.73
Conference and meeting expenses	58.60	125.00	66.40
	<u>24,712.87</u>	<u>25,190.00</u>	<u>477.13</u>
Division of Industrial Education:			
Salaries - full time	155,466.81	155,467.00	.19
Contractual services	3,191.95	3,500.00	308.05
Conference and meeting expenses	2,258.48	2,000.00	(258.48)
Equipment	183.04	-0-	(183.04)
General materials and supplies	23,957.85	21,000.00	(2,957.85)
	<u>185,058.13</u>	<u>181,967.00</u>	<u>(3,091.13)</u>
Cosmetology:			
Contractual services	68,522.88	54,000.00	(14,522.88)
General materials and supplies	8.58	100.00	91.42
Conference and meeting expenses	12.00	175.00	163.00
	<u>68,543.46</u>	<u>54,275.00</u>	<u>(14,268.46)</u>
Human Service:			
General materials and supplies	786.36	1,050.00	263.64
Conference and meeting expenses	260.70	350.00	89.30
	<u>1,047.06</u>	<u>1,400.00</u>	<u>352.94</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Instruction (continued):			
Division of Social Science:			
Salaries - full time	118,663.98	118,664.00	.02
General materials and supplies	3,276.08	3,000.00	(276.08)
Conference and meeting expenses	704.51	1,750.00	1,045.49
	<u>122,644.57</u>	<u>123,414.00</u>	<u>769.43</u>
Emergency Medical Technicians:			
Contractual services	1,365.00	1,500.00	135.00
General materials and supplies	935.33	350.00	(585.33)
Equipment	189.00	-0-	(189.00)
	<u>2,489.33</u>	<u>1,850.00</u>	<u>(639.33)</u>
Criminal Justice:			
Salaries - full time	32,296.60	44,495.00	12,198.40
Contractual services	1,079.25	1,075.00	(4.25)
General materials and supplies	1,546.85	1,338.00	(208.85)
Conference and meeting expenses	-0-	450.00	450.00
	<u>34,922.70</u>	<u>47,358.00</u>	<u>12,435.30</u>
Library Technology -			
General materials and supplies	19.86	100.00	80.14
Fire Science -			
General materials and supplies	16.00	75.00	59.00
Division of Humanities:			
Salaries - full time			
(Humanities)	241,909.69	241,910.00	.31
General materials and supplies			
(Humanities)	2,403.68	3,400.00	996.32
Conference and meeting expenses			
(Humanities)	3,137.03	3,100.00	(37.03)
	<u>247,450.40</u>	<u>248,410.00</u>	<u>959.60</u>
Salaries - full time (Art)	23,226.00	23,226.00	-0-
Contractual services (Art)	-0-	200.00	200.00
General materials and supplies			
(Art)	266.52	600.00	333.48
Conference and meeting			
expenses (Art)	-0-	200.00	200.00
	<u>23,492.52</u>	<u>24,226.00</u>	<u>733.48</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Division of Humanities (continued):			
Salaries - full time (Music)	45,720.00	45,720.00	-0-
Contractual services (Music)	840.75	1,200.00	359.25
General materials and supplies (Music)	1,489.95	1,450.00	(39.95)
Conference and meeting expenses (Music)	58.00	450.00	392.00
Equipment (Music)	3,200.00	-0-	(3,200.00)
	<u>51,308.70</u>	<u>48,820.00</u>	<u>(2,488.70)</u>
Division of Math Science:			
Salaries - full time	179,827.79	179,832.00	4.21
Contractual services	968.83	1,287.00	318.17
General materials and supplies	9,564.42	11,000.00	1,435.58
Conference and meeting expenses	288.38	1,000.00	711.62
Equipment	1,685.04	-0-	(1,685.04)
	<u>192,334.46</u>	<u>193,119.00</u>	<u>784.54</u>
Medical Laboratory Technology:			
Salaries - full time	36,596.84	44,560.00	7,963.16
Contractual services	382.16	1,500.00	1,117.84
General materials and supplies	12,737.46	11,461.00	(1,276.46)
Conference and meeting expenses	1,010.37	1,320.00	309.63
	<u>50,726.83</u>	<u>58,841.00</u>	<u>8,114.17</u>
AD Nursing:			
Salaries - full time	60,341.00	63,571.00	3,230.00
Salaries - office staff	10,496.69	11,545.00	1,048.31
Contractual services	124.97	70.00	(54.97)
General materials and supplies	2,606.46	2,675.00	68.54
Conference and meeting expenses	1,417.80	1,500.00	82.20
Equipment	2,494.18	-0-	(2,494.18)
	<u>77,481.10</u>	<u>79,361.00</u>	<u>1,879.90</u>
LP Nursing:			
Salaries - full time	114,890.09	114,269.00	(621.09)
Contractual services	125.17	345.00	219.83
General materials and supplies	2,578.44	2,750.00	171.56
Conference and meeting expenses	1,213.51	1,325.00	111.49
	<u>118,807.21</u>	<u>118,689.00</u>	<u>(118.21)</u>

SAUK VALLEY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
For the year ended June 30, 1983

	Workmen's Compensation Insurance Fund	Tort Liability Insurance Fund	Unemployment Compensation Fund	Audit Fund
Revenues:				
Local sources	\$19,419.06	\$13,626.14	\$21,736.12	\$8,632.8
State sources				
Federal sources				
Other sources	<u>425.14</u>	<u>343.38</u>	<u>457.84</u>	<u>310.6</u>
Total revenues	<u>19,844.20</u>	<u>13,969.52</u>	<u>22,193.96</u>	<u>8,943.5</u>
Expenditures:				
Institutional support	13,405.66	11,847.00	16,785.96	8,150.0
Restricted purposes				
Total expenditures	<u>13,405.66</u>	<u>11,847.00</u>	<u>16,785.96</u>	<u>8,150.0</u>
Excess (deficiency) of revenues over expenditures	6,438.54	2,122.52	5,408.00	793.5
Fund balance (deficit), beginning of year	<u>18,046.25</u>	<u>18,913.64</u>	<u>20,553.61</u>	<u>(451.7</u>
Fund balance, end of year	<u>\$24,484.79</u>	<u>\$21,036.16</u>	<u>\$25,961.61</u>	<u>\$ 341.8</u>

<u>Working Cash Fund</u>	<u>Student Loan Fund</u>	<u>Student Activity Fund</u>	<u>Restricted Purposes Fund</u>	<u>Total</u>	
				<u>Special Revenue Funds</u>	<u>Budget</u>
				<u>Actual</u>	
				\$ 63,414.20	\$ 71,000.00
			\$119,746.03	119,746.03	
			14,585.01	14,585.01	
\$ 224,688.38	\$2,974.45	\$61,952.57	297,931.74	589,084.16	162,200.00
<u>224,688.38</u>	<u>2,974.45</u>	<u>61,952.57</u>	<u>432,262.78</u>	<u>786,829.40</u>	<u>233,200.00</u>
	650.75	58,108.60	456,869.28	50,188.62	72,000.00
				515,628.63	62,200.00
-0-	650.75	58,108.60	456,869.28	565,817.25	134,200.00
224,688.38	2,323.70	3,843.97	(24,606.50)	221,012.15	\$ <u>99,000.00</u>
<u>1,996,864.04</u>	<u>2,307.66</u>	<u>11,312.28</u>	<u>159,637.88</u>	<u>2,227,183.65</u>	
<u>\$2,221,552.42</u>	<u>\$4,631.36</u>	<u>\$15,156.25</u>	<u>\$135,031.38</u>	<u>\$2,448,195.80</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - WORKMEN'S COMPENSATION INSURANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues -			
Local sources:			
1981 taxes	\$ 9,157.64	\$12,350.00	\$(3,192.36)
1982 taxes	10,216.08	9,800.00	416.08
Back taxes	17.15	-0-	17.15
Payment in lieu of taxes	28.19	-0-	28.19
	<u>19,419.06</u>	<u>22,150.00</u>	<u>(2,730.94)</u>
Other sources -			
Interest on investments	<u>425.14</u>	<u>-0-</u>	<u>425.14</u>
Total revenues	<u>\$19,844.20</u>	<u>\$22,150.00</u>	<u>\$(2,305.80)</u>
Expenditures -			
Institutional support -			
Workmen's compensation insurance	<u>\$13,405.66</u>	<u>\$20,000.00</u>	<u>\$ 6,594.34</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - TORT LIABILITY INSURANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues -			
Local sources:			
1981 taxes	\$ 5,341.92	\$ 7,200.00	\$(1,858.08)
1982 taxes	8,251.45	7,950.00	301.45
Back taxes	10.00	-0-	10.00
Payment in lieu of taxes	22.77	-0-	22.77
	<u>13,626.14</u>	<u>15,150.00</u>	<u>(1,523.86)</u>
Other sources -			
Interest on investments	<u>343.38</u>	<u>-0-</u>	<u>343.38</u>
Total revenues	<u>\$13,969.52</u>	<u>\$15,150.00</u>	<u>\$(1,180.48)</u>
Expenditures:			
Institutional support -			
Tort liability	<u>\$11,847.00</u>	<u>\$16,000.00</u>	<u>\$ 4,153.00</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - UNEMPLOYMENT COMPENSATION FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues -			
Local sources:			
1981 taxes	\$10,683.83	\$14,400.00	\$(3,716.17)
1982 taxes	11,001.93	10,600.00	401.93
Back taxes	20.01	-0-	20.01
Payment in lieu of taxes	30.35	-0-	30.35
	<u>21,736.12</u>	<u>25,000.00</u>	<u>(3,263.88)</u>
Other sources -			
Interest on investments	<u>457.84</u>	<u>-0-</u>	<u>457.84</u>
Total revenues	<u>\$22,193.96</u>	<u>\$25,000.00</u>	<u>\$(2,806.04)</u>
Expenditures -			
Institutional support -			
Unemployment compensation	<u>\$16,785.96</u>	<u>\$21,000.00</u>	<u>\$(4,214.04)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - AUDIT FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues -			
Local sources:			
1981 taxes	\$1,144.63	\$ 1,550.00	\$ (405.37)
1982 taxes	7,465.54	7,150.00	315.54
Back taxes	2.13	-0-	2.13
Payment in lieu of taxes	20.58	-0-	20.58
	<u>8,632.88</u>	<u>8,700.00</u>	<u>(67.12)</u>
Other sources -			
Interest on investments	<u>310.66</u>	<u>-0-</u>	<u>310.66</u>
Total revenues	<u>\$8,943.54</u>	<u>\$ 8,700.00</u>	<u>\$ 243.54</u>
Expenditures -			
Institutional support -			
Audit costs	<u>\$8,150.00</u>	<u>\$14,000.00</u>	<u>\$5,850.00</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - WORKING CASH FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues -			
Other sources -			
Interest on investments	<u>\$224,688.38</u>	<u>\$100,000.00</u>	<u>\$124,688.38</u>
 Expenditures -			
Institutional support -			
Miscellaneous expense	<u>\$ -0-</u>	<u>\$ 1,000.00</u>	<u>\$ 1,000.00</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - STUDENT ACTIVITY FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues -			
Other sources:			
Comprehensive fees	\$57,130.46	\$57,500.00	\$ (369.54)
Athletic events	223.50	700.00	(476.50)
Drama income	1,308.00	800.00	508.00
Cultural events	-0-	3,000.00	(3,000.00)
Student activities	1,738.00	-0-	1,738.00
Student newspaper income	509.00	200.00	309.00
Film income	812.00	-0-	812.00
Other	231.61	-0-	231.61
Total revenues	<u>\$61,952.57</u>	<u>\$62,200.00</u>	<u>\$ (247.43)</u>
Expenditures -			
Restricted purposes:			
Athletic expenses	\$18,869.67	\$20,346.00	\$1,476.33
Intramural events - co-ed	-0-	150.00	150.00
Cheerleaders and pom pon squad	847.48	850.00	2.52
Speech activities and readers' theatre	4,461.87	3,700.00	(761.87)
Drama	2,394.97	2,800.00	405.03
Music	3,899.17	3,800.00	(99.17)
Associated student board	958.44	1,000.00	41.56
Student activities	9,443.21	9,650.00	206.79
College clubs	208.93	200.00	(8.93)
Student newspaper	2,888.40	3,400.00	511.60
Women's intercollegiate activities	12,705.75	14,600.00	1,894.25
Contingencies	-0-	304.00	304.00
Film commission	1,430.71	1,400.00	(30.71)
Total expenditures	<u>\$58,108.60</u>	<u>\$62,200.00</u>	<u>\$4,091.40</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - STUDENT LOAN FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1983

Revenues -

Other sources:

Interest on student loans	\$ 214.08
Bad debt repayments	408.37
Contributions	<u>2,352.00</u>

Total revenues	<u>\$2,974.45</u>
----------------	-------------------

Expenditures -

Institutional support -

Uncollectable loans	<u>\$ 650.75</u>
---------------------	------------------

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF STUDENT ACTIVITY
FUND ACCOUNTS RECEIVABLE
For the year ended June 30, 1983

	Balance 6/30/82	Increases (Billings and Adjustments)	Decreases (Received and Adjustments)	(Transferred to Bad Debts)	Balance 6/30/83
Subsidiary accounts:					
Adult Basic Education grants	\$ 115.30	\$ 53,641.32	\$ 40,489.74	\$ 9,638.00	\$ 3,628.88
Basic Opportunity grants	5,087.92	123,238.76	115,697.18		12,629.50
CETA	20,550.90	99,381.56	107,227.05	185.00	12,520.41
Dixon Developmental Center	70.35		70.35		-0-
Supplemental Opportunity grants	-0-	18,104.62	18,104.62		-0-
Sauk Valley Foundation grants	2,308.27	39,165.70	37,693.58		3,780.39
ISSC grants	772.00	210,202.50	210,205.00	422.00	347.50
Military grants	37,211.81	110,310.00	99,681.86	60.00	47,779.95
Achievement awards	2,800.00	8,475.00	11,275.00		-0-
Rehabilitation grants	740.00	7,581.17	6,178.32		2,142.85
City Bank and Trust Company	-0-	500.00	500.00		-0-
Department of Children and Family Services	-0-	400.00	400.00		-0-
Community General Hospital	-0-	575.00	575.00		-0-
Elkay Manufacturing	-0-	25.00	25.00		-0-
Financial Aid Holds	-0-	12,625.00	7,025.00	5,600.00	-0-
Highland Community College	-0-	539.47	539.47		-0-
Jane Lamb Health Center	-0-	150.00	150.00		-0-
KSB Hospital	-0-	225.00	225.00		-0-
Nachusa Lutheran Home	60.00	675.00	735.00		-0-
Lone Star Industries	-0-	1,150.00	1,150.00		-0-
MIA/POW	460.00	4,675.00	2,000.41		3,134.59
National Guard	480.00	4,670.00	5,150.00		-0-
Sterling Social Security Office	-0-	75.00	75.00		-0-
St Mary's School	-0-	375.00	375.00		-0-
Tri-County Opportunities Council	-0-	1,475.00	1,475.00		-0-
Stewart Beverage Company	-0-	150.00	150.00		-0-
RVC Indochinese grants	(411.02)				(411.02)
SVC Indochinese grants	15,545.45	26,761.77	38,845.29		3,461.93
NSF checks	-0-	2,060.00		2,060.00	-0-
	<u>85,790.98</u>	<u>727,206.87</u>	<u>706,017.87</u>	<u>17,965.00</u>	<u>89,014.98</u>
Bad Debt Account:					
Beginning balance					
Transferred from accounts receivable		17,965.00			
Write-offs			15,340.01		
Recoveries			2,624.99		
Ending balance					
	<u>-0-</u>	<u>17,965.00</u>	<u>17,965.00</u>	<u>-0-</u>	<u>-0-</u>
Totals	<u>\$85,790.98</u>	<u>\$745,171.87</u>	<u>\$723,982.87</u>	<u>\$17,965.00</u>	<u>\$89,014.98</u>
Reconciliation with Combining Balance Sheet - Special Revenue Funds					
Governmental claims	\$79,422.71				\$85,234.59
Other	<u>6,368.27</u>				<u>3,780.39</u>
	<u>\$85,790.98</u>				<u>\$89,014.98</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - RESTRICTED PURPOSES FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1983

Revenues:

State sources:

Highway Department:

National Registry of Emergency Medical Technicians	\$ 1,490.00
Emergency Medical Technicians	5,610.20
Disadvantaged grant 82-83	32,536.70
Disadvantaged grant 81-82	543.21
College Indochinese grant program	57,729.93
DAVTE Disadvantaged and Handicapped Grant	7,395.00
HITS grant	7,558.00
DCCA - Assistance for Economic Development grant	6,882.99
	<u>119,746.03</u>

Federal sources:

Title III - Planning grant	12,081.16
Nursing capitation grant	1,500.00
Title II - Library	1,003.85
	<u>14,585.01</u>

Other sources:

Recreation room	2,802.50
Student locker fund	101.00
Child care operations	16,800.10
Vocational information program	1,391.00
Parking	4,964.84
LPN supplies	12,150.25
Land lab	3,284.36
Community service	49,256.41
Workshops and seminars	3,587.80
Clearing account	175,455.53
Student clubs	4,835.67
Adult learning book charges	3,154.80
Community theatre	.72
College van	3,366.88
Learning resource center	1,080.00
Student activity - special projects	15,699.88
	<u>297,931.74</u>

Total revenues	<u>\$432,262.78</u>
----------------	---------------------

Expenditures -

Restricted purposes -

Restricted expenditures	<u>\$456,869.28</u>
-------------------------	---------------------

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
RESTRICTED PURPOSES
STATEMENT OF YEARLY ACTIVITY BY INDIVIDUAL ACCOUNT
For the year ended June 30, 1983

	Balance 6/30/82	Revenues	Expenditures	Balance 6/30/83
Recreation room	\$ 7,794.33	\$ 2,802.50	\$ 196.13	\$ 10,400.70
Student locker fund	481.50	101.00		582.50
Child care operations	2,657.99	16,800.10	16,424.40	3,033.69
Vocational information program	1,886.64	1,391.00	2,405.46	872.18
Parking	1,727.82	4,964.84	1,998.06	4,694.60
LPN supplies	3,263.36	12,150.25	11,508.78	3,904.83
Land lab	5,567.15	3,284.36	8,008.35	843.16
Community service	8,800.71	49,256.41	51,371.52	6,685.60
Title III - Planning grant	-0-	12,081.16	13,372.96	(1,291.80)
Nursing capitation grant	3,118.69	1,500.00	5,614.57	(995.88)
Highway Department:				
National Registry of Emergency				
Medical Technicians	(1,460.00)	1,490.00	30.00	-0-
Emergency Medical Technicians	(5,610.20)	5,610.20	-0-	-0-
Title II - library	(30.01)	1,003.85	973.84	-0-
Workshops and seminars	840.12	3,587.80	3,799.35	628.57
Disadvantaged grant 81-82	2,673.43	543.21	3,216.64	-0-
Disadvantaged grant 82-83	-0-	32,536.70	33,110.22	(573.52)
Illinois interpretation workshop	89.60	-0-	89.60	-0-
Clearing account	2,603.00	175,455.53	178,068.53	(10.00)
Photography supplies	1,254.64	-0-	1,088.12	166.52
Student clubs	1,511.96	4,835.67	5,133.14	1,214.49
Adult learning book charges	408.59	3,154.80	2,037.80	1,525.59
Community theatre	135.19	.72	86.21	49.70
College van	1,857.52	3,366.88	3,071.88	2,152.52
Humanities open house	90.85	-0-	1,324.19	(1,233.34)
Student activity - special projects	119,975.00	15,699.88	19,283.96	116,390.92
College Indochinese grant program	-0-	57,729.93	70,321.90	(12,591.97)
LRC contributions	-0-	1,080.00	215.29	864.71
HITS grant - Products Unlimited	-0-	7,558.00	6,451.26	1,106.74
DAVTE Disadvantaged and Handicapped grant	-0-	7,395.00	9,874.74	(2,479.74)
DAVTE Quality Assistance grant	-0-	-0-	2,412.91	(2,412.91)
DCCA Assistance for Economic Development	-0-	6,882.99	5,379.47	1,503.52
	<u>\$159,637.88</u>	<u>\$432,262.78</u>	<u>\$456,869.28</u>	<u>\$135,031.38</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 RESTRICTED PURPOSE FUND - CHILD CARE CENTER
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
 For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Child care fees	\$16,672.60	\$17,677.00	\$(1,004.40)
Insurance	<u>127.50</u>	<u>200.00</u>	<u>(72.50)</u>
Total revenues	<u>16,800.10</u>	<u>17,877.00</u>	<u>(1,076.90)</u>
 Expenditures:			
Salaries	14,419.00	16,077.00	1,658.00
Insurance	127.50	200.00	72.50
Supplies	1,561.26	1,400.00	(161.26)
Travel	<u>316.64</u>	<u>200.00</u>	<u>(116.64)</u>
Total expenditures	<u>16,424.40</u>	<u>17,877.00</u>	<u>1,452.60</u>
 Excess (deficiency) of revenues over expenditures	 <u>\$ 375.70</u>	 <u>\$ -0-</u>	 <u>\$ 375.70</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1983

<u>A S S E T S</u>	<u>Bond and Interest Fund #1</u>	<u>Bond and Interest Fund #4</u>	<u>Total Debt Service Funds</u>
Cash on hand and in bank	\$129,450.45	\$ 77,260.30	\$206,710.75
Investments - at cost	352,364.93		352,364.93
Property taxes receivable	<u>52,634.66</u>	<u>61,154.33</u>	<u>113,788.99</u>
Total assets	<u>\$534,450.04</u>	<u>\$138,414.63</u>	<u>\$672,864.67</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities -			
Deferred corporate personal property replacement taxes	\$ 34,605.00		\$ 34,605.00
Fund balance - reserved for debt service	<u>499,845.04</u>	<u>\$138,414.63</u>	<u>638,259.67</u>
Total liabilities and fund balance	<u>\$534,450.04</u>	<u>\$138,414.63</u>	<u>\$672,864.67</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DEBT SERVICE FUNDS
COMBINING STATEMENTS OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
For the year ended June 30, 1983

	Bond and Interest Fund #1	Bond and Interest Fund #4	Total Debt Service Funds	
			Actual	Budget
Revenues:				
Local sources	\$245,771.23	\$302,206.92	\$547,978.15	\$573,036.00
State sources	35,777.00		35,777.00	35,777.00
Other sources	<u>50,924.81</u>	<u>8,086.47</u>	<u>59,011.28</u>	<u>15,000.00</u>
Total revenues	<u>332,473.04</u>	<u>310,293.39</u>	<u>642,766.43</u>	<u>623,813.00</u>
Expenditures:				
Institutional support	160.00		160.00	2,000.00
Bond principal retirement	250,000.00	250,000.00	500,000.00	500,000.00
Interest and fiscal charges	<u>32,375.00</u>	<u>41,875.00</u>	<u>74,250.00</u>	<u>60,500.00</u>
Total expenditures	<u>282,535.00</u>	<u>291,875.00</u>	<u>574,410.00</u>	<u>562,500.00</u>
Excess (deficiency) of revenues over expenditures	49,938.04	18,418.39	68,356.43	<u>\$ 61,313.00</u>
Fund balance, beginning of year	<u>449,907.00</u>	<u>119,996.24</u>	<u>569,903.24</u>	
Fund balance, end of year	<u>\$499,845.04</u>	<u>\$138,414.63</u>	<u>\$638,259.67</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DEBT SERVICE - BOND AND INTEREST FUND #1
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1981 taxes	\$123,661.17	\$124,774.00	\$(1,112.83)
1982 taxes	121,400.00	124,774.00	(3,374.00)
Back taxes	231.50	-0-	231.50
Payment in lieu of taxes	478.56	-0-	478.56
	<u>245,771.23</u>	<u>249,548.00</u>	<u>(3,776.77)</u>
State sources -			
Corporate personal property replacement tax	<u>35,777.00</u>	<u>35,777.00</u>	<u>-0-</u>
Other sources -			
Interest on investments	<u>50,924.81</u>	<u>15,000.00</u>	<u>35,924.81</u>
Total revenues	<u>\$332,473.04</u>	<u>\$300,325.00</u>	<u>\$32,148.04</u>
Expenditures:			
Institutional support -			
Fixed charges -			
Other	\$ 160.00	\$ 500.00	\$ 340.00
Bond principal retired	250,000.00	250,000.00	-0-
Interest and fiscal charges	<u>32,375.00</u>	<u>32,375.00</u>	<u>-0-</u>
Total expenditures	<u>\$282,535.00</u>	<u>\$282,875.00</u>	<u>\$ 340.00</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DEBT SERVICE - BOND AND INTEREST FUND #4
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1981 taxes	\$160,236.83	\$161,744.00	\$ (1,507.17)
1982 taxes	141,050.00	161,744.00	(20,694.00)
Back taxes	299.98	-0-	299.98
Payment in lieu of taxes	620.11	-0-	620.11
	<u>302,206.92</u>	<u>323,488.00</u>	<u>(21,281.08)</u>
Other sources -			
Interest on investments	<u>8,086.47</u>	<u>-0-</u>	<u>8,086.47</u>
Total revenues	<u>\$310,293.39</u>	<u>\$323,488.00</u>	<u>\$(13,194.61)</u>
Expenditures:			
Institutional support -			
Fixed charges -			
Other	\$ -0-	\$ 1,500.00	\$ 1,500.00
Bond principal retirement	250,000.00	250,000.00	-0-
Interest and fiscal charges	<u>41,875.00</u>	<u>28,125.00</u>	<u>(13,750.00)</u>
Total expenditures	<u>\$291,875.00</u>	<u>\$279,625.00</u>	<u>\$(12,250.00)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CAPITAL PROJECTS - SITE AND CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1983

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Federal sources -			
Federal grants	\$ 9,100.00	\$ -0-	\$ 9,100.00
Other sources:			
Interest on investments	<u>98,365.94</u>	<u>75,000.00</u>	<u>23,365.94</u>
Total revenues	<u>\$107,465.94</u>	<u>\$ 75,000.00</u>	<u>\$ 32,465.94</u>
Expenditures -			
Institutional support:			
Capital expenditures:			
Site improvements	\$ -0-	\$ 10,000.00	\$ 10,000.00
New building and additions	-0-	10,000.00	10,000.00
Building improvements		100,000.00	100,000.00
Admissions remodeling	9,888.85	-0-	(9,888.85)
Furnishings	2,279.15	-0-	(2,279.15)
Energy audit	18,200.00	-0-	(18,200.00)
Equipment:			
Office	-0-	15,000.00	15,000.00
Instructional	-0-	100,000.00	100,000.00
Service	-0-	10,000.00	10,000.00
Other capital outlay	<u>-0-</u>	<u>10,000.00</u>	<u>10,000.00</u>
Total expenditures	<u>\$ 30,368.00</u>	<u>\$255,000.00</u>	<u>\$224,632.00</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EXPENDABLE TRUST FUNDS
COMBINING BALANCE SHEET
June 30, 1983

<u>A S S E T S</u>	<u>College Work-Study Fund</u>	<u>Supplemental Educational Opportunity Grant Fund</u>	<u>Pell Grant Fund</u>	<u>Total Expendable Trust Funds</u>
Cash in bank	\$4,842.10			\$4,842.10
Accounts receivable - Other	<u> </u>	<u> </u>	\$234.57	<u>234.57</u>
Total assets	<u>\$4,842.10</u>	\$ <u>-0-</u>	<u>\$234.57</u>	<u>\$5,076.67</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
Accounts payable			\$234.57	\$ 234.57
Inactive federal grants	\$1,674.47	<u> </u>	<u> </u>	<u>1,674.47</u>
Total liabilities	1,674.47	\$ -0-	234.57	1,909.04
Fund balance end of year - reserved for tuition and fees	<u>3,167.63</u>	<u>-0-</u>	<u>-0-</u>	<u>3,167.63</u>
Total liabilities and fund balance	<u>\$4,842.10</u>	\$ <u>-0-</u>	<u>\$234.57</u>	<u>\$5,076.67</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
EXPENDABLE TRUST FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
For the year ended June 30, 1983

	<u>College Work-Study Fund</u>	<u>Supplemental Educational Opportunity Grant Fund</u>	<u>Pell Grant Fund</u>	<u>Total Expendable Trust Funds</u>
Revenues:				
Federal sources -				
Department of Education grants	\$170,658.00	\$58,798.00	\$383,558.70	\$613,014.70
Other sources:				
Provided by institution	42,648.68			42,648.68
Grant recoveries			233.40	233.40
	<u>42,648.68</u>	<u>-0-</u>	<u>233.40</u>	<u>42,882.08</u>
Total revenues	<u>213,306.68</u>	<u>58,798.00</u>	<u>383,792.10</u>	<u>655,896.78</u>
Expenditures:				
Instruction:				
Awards paid to students		50,399.00	382,535.40	432,934.40
Student wages	213,241.65			213,241.65
	<u>213,241.65</u>	<u>50,399.00</u>	<u>382,535.40</u>	<u>646,176.05</u>
General administration -				
Administrative expense	10,662.08	2,520.00	1,385.00	14,567.08
Total expenditures	<u>223,903.73</u>	<u>52,919.00</u>	<u>383,920.40</u>	<u>660,743.13</u>
Excess (deficiency) of revenues over expenditures	(10,597.05)	5,879.00	(128.30)	(4,846.35)
Transfers:				
Transfers from (to) other funds	5,879.00	(5,879.00)		
Excess (deficiency) of revenues over expenditures and transfers	(4,718.05)	-0-	(128.30)	(4,846.35)
Fund balance, beginning of year	7,885.68	-0-	128.30	8,013.98
Fund balance, end of year	<u>\$ 3,167.63</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,167.63</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CREDIT HOUR GRANTS
June 30, 1983

	<u>Summer 1980</u>	<u>Fall 1980</u>	<u>Spring 1981</u>	<u>Total</u>	<u>Rates</u>	<u>Total</u>
Baccalaureate	2,984	11,019	11,566	25,569	\$23.22	\$ 593,712.18
Business Occup. to include Bus., Pers. & Publ. Serv.	1,318	5,135	4,730	11,183	16.32	182,506.56
Technical Occup. to include Data Proc., Commerce Tech. Nat. Sc. and Indus. Tech.	335	3,349	3,304	6,988	27.51	192,239.88
Health Professions	995	3,755	3,179	7,929	50.39	399,542.31
Remed./Develop.	249	1,264	690	2,203	18.60	40,975.80
ABE/GED	357	956	543	1,856	6.29	11,674.24
General Studies	<u>105</u>	<u>720</u>	<u>600</u>	<u>1,425</u>	<u>-0-</u>	<u>-0-</u>
	6,343	26,198	24,612	57,153		1,420,650.97
Adjustments:						
Rate changes						*(18,610.97)
Governor's reduction						(31,315.04)
Rounding difference						21.00
	<u>6,343</u>	<u>26,198</u>	<u>24,612</u>	<u>57,153</u>	<u>\$23.98</u>	<u>\$1,370,745.96</u>

* Approximately 1.31% of original claim of \$1,420,650.97

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF ENROLLMENT DATA - ACTUAL CREDIT HOURS
June 30, 1983

FY 1983 ACTUAL CREDIT HOURS WILL BE UTILIZED FOR FISCAL
YEAR 1985 STATE AID REIMBURSEMENT

	<u>Summer 1982</u>	<u>Fall 1982</u>	<u>Spring 1983</u>	<u>Total Hours</u>
Baccalaureate	3,698	11,537	11,739	26,974
Business Occup. to include Pres. & Pub. Serv.	1,157	5,146	4,569	10,872
Tech. Occup. to include:				
Data Proc. and Commerce Tech.	449	1,552	1,755	3,756
Nat. Sc. and Indus. Tech.	260	2,868	2,705	5,833
Health Professions	1,047	3,282	3,197	7,526
Remed./Develop.	524	893	670	2,087
ABE/GED	324	409	120	853
General Studies	<u>60</u>	<u>621</u>	<u>505</u>	<u>1,186</u>
	<u>7,519</u>	<u>26,308</u>	<u>25,260</u>	<u>59,087</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF GROSS AND NET TUITION
June 30, 1983

	<u>Summer 1982</u>	<u>Fall 1982</u>	<u>Spring 1983</u>	<u>Total</u>
Gross tuition	<u>\$166,320.00</u>	<u>\$719,475.00</u>	<u>\$702,350.00</u>	<u>\$1,588,145.00</u>
Direct write-offs:				
Employee waivers	3,359.20	10,442.60	10,367.20	24,169.00
Senior citizens waivers	11,419.00	38,625.40	35,928.00	85,972.40
Tuition refunds	8,144.00	27,480.00	23,592.50	59,216.50
Bad debts		14,322.01	1,018.00	15,340.01
Achievement awards		5,590.00	5,445.00	11,035.00
Illinois military				
MIA/POW write-off	<u>3,991.29</u>	<u>15,578.22</u>	<u>15,624.45</u>	<u>35,193.96</u>
Total	<u>26,913.49</u>	<u>112,038.23</u>	<u>91,975.15</u>	<u>230,926.87</u>
Net tuition	<u>\$139,406.51</u>	<u>\$607,436.77</u>	<u>\$610,374.85</u>	<u>\$1,357,218.13</u>
Reconciliation with Statements of Revenues:				
Educational Fund - tuition	\$132,236.62	\$582,516.17	\$585,334.88	\$1,300,087.67
Student Activity Fund - comprehensive fees	<u>7,169.89</u>	<u>24,920.60</u>	<u>25,039.97</u>	<u>57,130.46</u>
Total	<u>\$139,406.51</u>	<u>\$607,436.77</u>	<u>\$610,374.85</u>	<u>\$1,357,218.13</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1983

	Educational Fund*	Building and Maintenance Fund	Total Operating Fund
Operation Revenue by Sources:			
Local Government:			
Current taxes:			
1981 taxes	\$ 484,230.10	\$114,473.58	\$ 598,703.68
1982 taxes	508,404.00	117,872.00	626,276.00
	<u>992,634.10</u>	<u>232,345.58</u>	<u>1,224,979.68</u>
Back taxes	906.54	214.31	1,120.85
Payment in lieu of taxes	1,873.96	443.02	2,316.98
Chargeback revenue:			
Non-college territory	14,400.58		14,400.58
Other community college	2,292.65		2,292.65
Total Local Government	<u>1,012,107.83</u>	<u>233,002.91</u>	<u>1,245,110.74</u>
Corporate personal property replacement tax	<u>79,514.60</u>	<u>19,878.65</u>	<u>99,393.25</u>
State Government:			
ICCB credit hour grants	1,370,745.96		1,370,745.96
Illinois Board of Vocational Education reimbursements	211,150.00		211,150.00
State work study	8,736.00		8,736.00
Total State Government	<u>1,590,631.96</u>	<u>-0-</u>	<u>1,590,631.96</u>
Federal Government:			
Work study	181,255.40		181,255.40
Veterans reporting fee	5,131.94		5,131.94
Total Federal Government	<u>186,387.34</u>	<u>-0-</u>	<u>186,387.34</u>
Student Tuition and Fees:			
Tuition	1,300,087.67		1,300,087.67
Fees	1,755.50		1,755.50
Public services	16,905.58		16,905.58
Total Tuition and Fees	<u>1,318,748.75</u>	<u>-0-</u>	<u>1,318,748.75</u>

*Includes Insurance and Audit Funds

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
(CONTINUED)
For the year ended June 30, 1983

	<u>Educational Fund*</u>	<u>Building and Maintenance Fund</u>	<u>Total Operating Fund</u>
Other Sources:			
Facilities revenue	15,000.00		15,000.00
Interest on investments	12,004.79		12,004.79
Miscellaneous	7,861.72	1,838.00	9,699.72
Total Other Sources	<u>34,866.51</u>	<u>1,838.00</u>	<u>36,704.51</u>
Total 1982- 83 revenue	4,222,256.99	254,719.56	4,476,976.55
Less non-operating items -			
Tuition chargeback revenue	<u>16,693.23</u>	<u>-0-</u>	<u>16,693.23</u>
Adjusted revenue	<u>\$4,205,563.76</u>	<u>\$254,719.56</u>	<u>\$4,460,283.32</u>

*Includes Insurance and Audit Funds

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1983

	Educational Fund *	Building and Maintenance Fund	Total Operating Fund	Percent of Total Expenditures
Operating Expenditures:				
By Program:				
Instruction	\$2,527,719.03		\$2,527,719.03	52.59%
Academic Support	170,340.79		170,340.79	3.54
Student Services	360,755.00		360,755.00	7.51
Public Service	16,905.58		16,905.58	.35
Operation and Maintenance Plant	581,452.64	\$293,047.80	874,500.44	18.20
General Administration	247,547.04		247,547.04	5.15
Institutional Support	608,297.64		608,297.64	12.66
	<u>4,513,017.72</u>	<u>293,047.80</u>	<u>4,806,065.52</u>	<u>100.00</u>
Less non-operating items -				
Tuition chargeback	<u>24,795.40</u>		<u>24,795.40</u>	<u>.52</u>
Adjusted expenditures	<u>\$4,488,222.32</u>	<u>\$293,047.80</u>	<u>\$4,781,270.12</u>	<u>99.48%</u>
By Object:				
Salaries	\$3,334,863.53		\$3,334,863.53	69.39%
Employee benefits	225,387.41		225,387.41	4.69
Contractual services	157,540.29	\$ 39,826.73	197,367.02	4.11
General materials and supplies	270,631.30	56,994.51	327,625.81	6.82
Conference and meeting expenses	42,585.31	623.47	43,208.78	.90
Fixed charges	37,910.66		37,910.66	.79
Utilities	136,180.82	186,068.65	322,249.47	6.71
Capital outlay	170,200.13	9,309.44	179,509.57	3.73
Other	137,718.27	225.00	137,943.27	2.86
	<u>4,513,017.72</u>	<u>293,047.80</u>	<u>4,806,065.52</u>	<u>100.00</u>
Less non-operating items -				
Tuition chargeback	<u>24,795.40</u>		<u>24,795.40</u>	<u>.52</u>
Adjusted expenditures	<u>\$4,488,222.32</u>	<u>\$293,047.80</u>	<u>\$4,781,270.12</u>	<u>99.48%</u>

* Includes Insurance and Audit Funds

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS
For the year ended June 30, 1983

*Educational Fund expenditures (less capital outlay):	
Instructional	\$2,377,522.44
Academic Support	165,389.72
Student Services	352,228.97
Public Services	16,905.58
Organized Research	
Independent Research	
Operation and Maintenance of Plant	581,452.64
General Administration	246,554.32
Institutional Support	602,763.92
Sub total	<u>4,342,817.59</u>
Add capital outlay equipment from non-state and non-federal sources:	

Year	
1966-67	\$ 6,168.11
1967-68	30,731.28
1968-69	38,789.50
1969-70	7,398.60
1970-71	15,925.15
1971-72	16,849.05
1972-73	11,078.97
1973-74	14,149.52
1974-75	57,038.73
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% = 4,229.29
1979-80	13,614.00 Voc. Tech.
1980-81	27,972.75 X 12 1/2% = 3,496.59
1980-81	73,026.55 Voc. Tech.
1981-82	39,453.59 X 12 1/2% = 4,931.70
1981-82	68,009.85 Voc. Tech.
1982-83	70,200.13 X 12 1/2% = 8,775.01
1982-83	<u>100,000.00 Voc. Tech.</u>

Total equipment \$848,203.86 (1967-83)

Sub total (1975-83) 46,445.68

Grand total - Educational Fund \$4,389,263.27

* Includes Insurance and Audit Funds

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS
(CONTINUED)
For the year ended June 30, 1983

Building Fund Expenditures (less capital outlay):

Public Services	
Organized Research	
Independent Operations	
Operation and Maintenance of Plant	\$283,738.36
General Administration	
Institutional Support	
Sub total	<u>283,738.36</u>

Add capital outlay equipment from non-state
and non-federal sources:

Year	
1966-67	\$ 3,156.84
1967-68	13,867.64
1968-69	3,104.74
1969-70	(642.77)
1970-71	3,141.20
1971-72	11,986.82
1972-73	8,077.60
1973-74	8,547.65
1974-75	7,802.70
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	7,575.94 X 12 1/2% = 946.99
1980-81	8,115.32 X 12 1/2% = 1,014.42
1981-82	11,093.09 X 12 1/2% = 1,386.64
1982-83	<u>9,309.44 X 12 1/2% = 1,163.68</u>

Total equipment \$129,920.89 (1967-83)

Sub total (1975-83) 8,859.82

Grand total - Building Fund \$292,598.18

Bond and Interest Fund -

Interest payments and finance charges,
year 1982-83 \$ 74,410.00

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS
(CONTINUED)

For the year ended June 30, 1983

Site and Construction Fund:
Capital outlay equipment from non-state
and non-federal sources:

Year	
1966-67	\$172,315.75
1967-68	36,627.31
1968-69	-0-
1969-70	235,846.43
1970-71	51,624.13
1971-72	889.25
1972-73	-0-
1973-74	2,541.01
1974-75	137.36
1975-76	-0-
1976-77	950.00 X 12 1/2% = 118.75
1977-78	-0-
1978-79	-0-
1979-80	-0-
1980-81	-0-
1981-82	36,626.67 X 12 1/2% = 4,578.33
1982-83	2,279.15 X 12 1/2% = 284.89
Total equipment	<u>\$539,837.06</u> (1967-83)

Sub total (1975-83) \$ 4,981.97

Add building depreciation:

Year	
1966-67	\$1,089,364.73 X 2% = 21,787.29
1967-68	1,990,750.77 X 2% = 39,815.02
1968-69	28,570.31 X 2% = 571.41
1969-70	20,759.42 X 2% = 415.19
1970-71	45,977.76 X 2% = 919.56
1971-72	7,507.05 X 2% = 150.14
1972-73	11,065.04 X 2% = 221.30
1973-74	45,739.58 X 2% = 914.79
1974-75	73,595.53 X 2% = 1,471.91
1975-76	130,354.48 X 2% = 2,607.09
1976-77	6,629.94 X 2% = 132.60
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
1980-81	54,773.66 X 2% = 1,095.47
1981-82	96,044.12 X 2% = 1,920.88
1982-83	28,088.85 X 2% = 561.78
Total building	<u>\$3,740,443.39</u>

Sub total (1967-83)	74,808.87
Grand total - Site and Construction Fund	<u>\$ 79,790.84</u>
Grand total - all expenditures	<u>\$4,836,062.29</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CHARGEBACK REIMBURSEMENTS
(CONTINUED)
For the year ended June 30, 1983

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

	<u>Summer Semester</u>	<u>Fall Semester</u>	<u>Spring Semester</u>	<u>Yearly Totals</u>
Semester hours carried	7,519	26,308	25,260	59,087
Full-time load				<u>÷30</u>
Average full time equivalent annual basis				<u>1,970</u>
Full-time equivalent cost				\$ <u>2,454.85</u>
Cost per semester hour				\$ <u>81.83</u>
Total non-capital state funds received in 1982-83 (exclude state flat-rate grants for apportionment and equalization grants and include non-business occupational technical grants)				\$ <u>170,845.00</u>
Total non-capital state funds per semester hour				\$ <u>2.89</u>
Total non-capital federal funds received 1982-83				\$ <u>186,387.34</u>
Total non-capital federal funds per semester hour				\$ <u>3.15</u>
Chargeback per semester hour:				
Cost of one semester hour				\$ 81.83
Less following deductions:				
Student tuition per semester			25.00	
State flat-rate grant (apportionment semester hour) (current year)			23.88	
Non-capital state funds per semester hour			2.89	
Non-capital federal funds per semester hour			<u>3.15</u>	<u>54.92</u>
Amount to be charged back per semester hour				\$ <u>26.91</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BALANCE SHEET - ALL FUNDS
June 30, 1983

	<u>Educational Fund</u>	<u>Operations Building and Maintenance Fund</u>	<u>Bond and Interest Fund #1</u>	<u>Bond and Interest Fund #4</u>	<u>Site and Construction Fund</u>	<u>Working Cash Fund</u>
<u>A S S E T S</u>						
Cash on hand and in bank	\$ 3,599.00	\$42,516.23	\$129,450.45	\$ 77,260.30	\$ 15,188.76	\$ 7,770.00
Investments - at cost			352,364.93		1,041,227.19	2,081,600.00
Interfund receivables:						
Educational Fund						91,500.00
Student Activity Fund	116,452.07					
Building Fund						36,000.00
Notes receivable - students						
Accounts receivable:						
Governmental claims	130,842.00					
Other	12,493.92	234.10			2,816.90	4,500.00
Property taxes receivable	204,411.78	51,105.18	52,634.66	61,154.33		
Inventories						
Total assets	<u>\$467,798.77</u>	<u>\$93,855.51</u>	<u>\$534,450.04</u>	<u>\$138,414.63</u>	<u>\$1,059,232.85</u>	<u>\$2,221,100.00</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Cash overdraft	\$104,252.50					
Interfund payables:						
Educational Fund						
Working Cash Fund	91,545.87	\$36,000.00				
Accounts payable	55,776.62	27,350.39				
Deferred tuition and fees	151,646.03					
Deferred replacement taxes	31,482.51	7,870.63	\$ 34,605.00			
Inactive federal grants						
Total liabilities	434,703.53	71,221.02	34,605.00	\$ -0-	\$ -0-	\$ -0-
Fund balance	<u>33,095.24</u>	<u>22,634.49</u>	<u>499,845.04</u>	<u>138,414.63</u>	<u>1,059,232.85</u>	<u>2,221,100.00</u>
Total liabilities and fund balance	<u>\$467,798.77</u>	<u>\$93,855.51</u>	<u>\$534,450.04</u>	<u>\$138,414.63</u>	<u>\$1,059,232.85</u>	<u>\$2,221,100.00</u>

<u>Student Loan Fund</u>	<u>Grant and Assistance Clearing Fund</u>	<u>Bookstore Fund</u>	<u>Workmen's Compensation Insurance Fund</u>	<u>Tort Liability Insurance Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Audit Fund</u>	<u>Student Activity Fund</u>	<u>Restricted Purposes Fund</u>
\$1,322.94	\$4,842.10	\$ 99,429.08	\$20,055.54	\$18,333.69	\$25,599.43		\$100,000.00	\$135,031.38
2,975.00								
333.42	234.57	22,927.95	4,429.25	3,577.47	4,769.96	\$3,236.73	85,234.59 3,780.39	
		<u>114,591.69</u>						
<u>\$4,631.36</u>	<u>\$5,076.67</u>	<u>\$236,948.72</u>	<u>\$24,484.79</u>	<u>\$21,911.16</u>	<u>\$30,369.39</u>	<u>\$3,236.73</u>	<u>\$189,014.98</u>	<u>\$135,031.38</u>
						\$2,894.90	\$ 50,451.49	
							116,452.07	
	\$ 234.57	\$ 5,219.55		\$ 875.00	\$ 4,407.78		644.31 6,310.86	
	<u>1,674.47</u>							
\$ -0-	1,909.04	5,219.55	\$ -0-	875.00	4,407.78	2,894.90	173,858.73	\$ -0-
<u>4,631.36</u>	<u>3,167.63</u>	<u>231,729.17</u>	<u>24,484.79</u>	<u>21,036.16</u>	<u>25,961.61</u>	<u>341.83</u>	<u>15,156.25</u>	<u>135,031.38</u>
<u>\$4,631.36</u>	<u>\$5,076.67</u>	<u>\$236,948.72</u>	<u>\$24,484.79</u>	<u>\$21,911.16</u>	<u>\$30,369.39</u>	<u>\$3,236.73</u>	<u>\$189,014.98</u>	<u>\$135,031.38</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
June 30, 1983

	Educational Fund	Operations Building and Maintenance Fund	Bond and Interest Fund #1	Bond and Interest Fund #4	Site and Construction Fund	Working Cash Fund
Revenues:						
Local sources	\$ 948,693.63	\$233,002.91	\$245,771.23	\$302,206.92		
State sources	1,670,146.56	19,878.65	35,777.00			
Federal sources	186,387.34				\$ 9,100.00	
Student tuition and fees	1,318,748.75					
Other sources	33,329.49	1,838.00	50,924.81	8,086.47	98,365.94	\$ 224,600.00
Total revenues	<u>4,157,305.77</u>	<u>254,719.56</u>	<u>332,473.04</u>	<u>310,293.39</u>	<u>107,465.94</u>	<u>224,600.00</u>
Expenditures:						
Instruction	\$2,387,868.92					
Academic support	170,340.79					
Student services and aids	377,660.58					
Operations and maintenance of plant	581,452.64	293,047.80				
General administration	247,547.04					
Institutional support	697,959.13				30,368.00	
Restricted purposes						
Bond principal retirement			250,000.00	250,000.00		
Interest and fiscal charges			32,535.00	41,875.00		
Total expenditures	<u>4,462,829.10</u>	<u>293,047.80</u>	<u>282,535.00</u>	<u>291,875.00</u>	<u>30,368.00</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(305,523.33)</u>	<u>(38,328.24)</u>	<u>49,938.04</u>	<u>18,418.39</u>	<u>77,097.94</u>	<u>224,600.00</u>
Fund balance, beginning of year	<u>338,618.57</u>	<u>60,962.73</u>	<u>449,907.00</u>	<u>119,996.24</u>	<u>982,134.91</u>	<u>1,996,800.00</u>
Fund balance, end of year	<u>\$ 33,095.24</u>	<u>\$ 22,634.49</u>	<u>\$499,845.04</u>	<u>\$138,414.63</u>	<u>\$1,059,232.85</u>	<u>\$2,221,500.00</u>

<u>Student Loan Fund</u>	<u>Grant and Assistance Clearing Fund</u>	<u>Bookstore Fund</u>	<u>Workmen's Compensation Insurance Fund</u>	<u>Tort Liability Insurance Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Audit Fund</u>	<u>Student Activity Fund</u>	<u>Restricted Purposes Fund</u>
			\$19,419.06	\$13,626.14	\$21,736.12	\$8,632.88		\$119,746.03
	\$613,014.70							14,585.01
<u>\$2,974.15</u>	<u>42,882.08</u>	<u>379,986.43</u>	<u>425.14</u>	<u>343.38</u>	<u>457.84</u>	<u>310.66</u>	<u>\$61,952.57</u>	<u>297,931.74</u>
<u>2,974.15</u>	<u>655,896.78</u>	<u>379,986.43</u>	<u>19,844.20</u>	<u>13,969.52</u>	<u>22,193.96</u>	<u>8,943.54</u>	<u>61,952.57</u>	<u>432,262.78</u>
	646,176.05							
650.75	14,567.08	334,553.73	13,405.66	11,847.00	16,785.96	8,150.00	58,108.60	456,869.28
<u>650.75</u>	<u>660,743.13</u>	<u>334,553.73</u>	<u>13,405.66</u>	<u>11,847.00</u>	<u>16,785.96</u>	<u>8,150.00</u>	<u>58,108.60</u>	<u>456,869.28</u>
<u>2,323.40</u>	<u>(4,846.35)</u>	<u>45,432.70</u>	<u>6,438.54</u>	<u>2,122.52</u>	<u>5,408.00</u>	<u>793.54</u>	<u>3,843.97</u>	<u>(24,606.50)</u>
<u>2,307.66</u>	<u>8,013.98</u>	<u>186,296.47</u>	<u>18,046.25</u>	<u>18,913.64</u>	<u>20,553.61</u>	<u>(451.71)</u>	<u>11,312.28</u>	<u>159,637.88</u>
<u>\$4,631.06</u>	<u>\$ 3,167.63</u>	<u>\$231,729.17</u>	<u>\$24,484.79</u>	<u>\$21,036.16</u>	<u>\$25,961.61</u>	<u>\$ 341.83</u>	<u>\$15,156.25</u>	<u>\$135,031.38</u>

LINDGREN, CALLIHAN, WEAVER and VAN OSDOL, LTD.

CERTIFIED PUBLIC ACCOUNTANTS

BURTON E. LINDGREN
RODGER W. CALLIHAN
JOHN A. VAN OSDOL
RICHARD A. LAMM
DONALD E. LOFTUS
JOHN R. ZORDAN
CHARLES E. BRAUER
GREGORY A. DUNHAM
DOUGLAS P. FITZGERALD

3319 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 Directors
Sauk Valley Community
College District 506
Dixon, Illinois

We have examined the accompanying statements of the Sauk Valley College Disadvantaged Student Grant for the years indicated. Our examinations were made in accordance with generally accepted auditing standards and the requirements of the Illinois Community College Board, and included a review of the College's compliance with the provisions of the agreements with the Board for 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, 1983, and the results of its operations for the year then ended.

Lindgren, Callihan, Weaver and Van Osdol, Ltd.

September 20, 1983

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT PROGRAM
BALANCE SHEET
June 30, 1983

A S S E T S

Cash \$ -0-

LIABILITIES AND FUND BALANCE

Bank cash overdraft \$ 573.52

Fund balance (573.52)

Total liabilities and
fund balance \$ -0-

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ICCB DISADVANTAGED STUDENT GRANT 1981-1982
 STATEMENT OF REVENUES AND EXPENDITURES
 For the year ended June 30, 1983

	Total Project Budget	Actual Received or Spent in 81-82 Year	Actual Received or Spent in 82-83 Year	Total Both Years	Over (Under) Total Project Budget
Revenues:					
Disadvantaged student grant	\$29,710.00	\$29,710.00		\$29,710.00	
Total revenues	<u>29,710.00</u>	<u>29,710.00</u>	<u>\$ -0-</u>	<u>29,710.00</u>	<u>\$ -0-</u>
Expenditures:					
Salaries:					
Administrative staff	\$10,550.00	\$10,545.00		\$10,545.00	\$ (5.00)
Professional staff - part time	2,400.00	1,200.00		1,200.00	(1,200.00)
Para-professionals	4,000.00	3,376.13		3,376.13	(623.87)
Office staff	5,000.00	4,437.04		4,437.04	(562.96)
General materials and supplies:					
Instructional supplies/materials	950.00	1,004.62		1,004.62	54.62
Books and publications	1,280.00	1,107.55		1,107.55	(172.45)
Conference and meeting expenses:					
Meeting expenses	208.00				(208.00)
Mileage - local	50.00	91.76		91.76	41.76
Travel expenses	72.00	190.56		190.56	118.56
Fixed charges -					
Rental - facilities	3,600.00	3,850.00		3,850.00	250.00
Utilities:					
Telephone, heating and electricity	1,600.00	1,233.91		1,233.91	(366.09)
Other:					
Reimbursement to ICCB			\$2,673.43	2,673.43	2,673.43
Total expenditures	<u>29,710.00</u>	<u>27,036.57</u>	<u>2,673.43</u>	<u>29,710.00</u>	<u>-0-</u>
Excess (deficiency) of revenue over expenditures					
	<u>\$ -0-</u>	<u>\$ 2,673.43</u>	<u>\$(2,673.43)</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB DISADVANTAGED STUDENT GRANT 1982-83
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1983

	<u>Total Project Budget</u>	<u>Actual Received or Spent in the Year</u>	<u>Over (Under) Total Project Budget</u>
Revenues -			
Disadvantaged student grant	\$32,536.69	\$32,536.70	\$.01
Total revenues	<u>32,536.69</u>	<u>32,536.70</u>	<u>.01</u>
Expenditures:			
Salaries:			
Administrative staff	11,394.00	11,389.00	5.00
Professional staff -			
part-time	4,100.00	5,444.64	(1,344.64)
Office staff	5,000.00	4,725.40	274.60
Student employees	4,400.00	3,906.10	493.90
General materials			
and supplies:			
Instructional supplies/			
materials	1,000.00	586.21	413.79
Books and publications	1,038.00	1,492.66	(454.66)
Conference and meeting			
expenses:			
Meeting expenses	99.69	67.00	32.69
Mileage - local	100.00	91.02	8.98
Travel expenses	105.00	67.10	37.90
Fixed charges -			
Rental - facilities	4,200.00	4,200.00	-0-
Utilities:			
Telephone, heating and			
electricity	<u>1,100.00</u>	<u>1,141.09</u>	<u>(41.09)</u>
Total expenditures	<u>32,536.69</u>	<u>33,110.22</u>	<u>(573.53)</u>
Excess (deficiency) of			
revenues over			
expenditures	<u>\$ -0-</u>	<u>\$ (573.52)</u>	<u>\$ (573.52)</u>

For Board Meeting
of November 28, 1983

Agenda Item E-6

APPROVAL OF 1984 TAX LEVY

We need to adopt a resolution to provide for the 1984
Certificate of tax levy.

The resolution with the recommended levy amounts is
attached.

RECOMMENDATION: It is recommended that the
resolution for the 1984
Certificate of tax levy be
approved as presented.

STATE OF ILLINOIS
Illinois Community College Board
3085 Stevenson Drive, Springfield, Illinois 62703

CERTIFICATE OF TAX LEVY

Community College District No. 506 County(ies) Lee, Whiteside, Ogle, Henry, Bureau and Carroll
Community College District Name: SAUK VALLEY COLLEGE and State of Illinois

We hereby certify that we require:

the sum of \$ 983,500 dollars to be levied as a special tax for educational purposes, and
the sum of \$ 245,800 dollars to be levied as a special tax for building purposes, and
the sum of \$ 13,000 dollars to be levied as a special tax for tort liability insurance purposes, and
the sum of \$ 20,000 dollars to be levied as a special tax for Workmen's Compensation and occupational diseases insurance purposes, and
the sum of \$ 20,000 dollars to be levied as a special tax for unemployment insurance purposes, and
the sum of \$ 14,000 dollars to be levied as a special tax for financial audit purposes, and
the sum of \$ _____ dollars to be levied as a special tax for (specify) _____
purposes on the taxable property of our community college district for the year 19 83.

Signed this 28th day of November 19 83

Chairman of the Board of Said Community College District

Secretary of the Board of Said Community College District

When any community college district is authorized to issue bonds, the community college board shall file in the office of the county clerk of each county in which any part of the community college district is situated a certified copy of the resolution providing for their issuance and levying a tax to pay them. The county clerk shall each year during the life of a bond issue extend the tax for bonds and interest set forth in the certified copy of the resolution. Therefore, to avoid a possible duplication of tax levies, the community college board should not include in its annual tax levy a levy for bonds and interest.

Number of bond issues of said community college district which have not been paid in full One

This certificate of tax levy shall be filed with the county clerk of each county which any part of the community college district is located on or before the last Tuesday in December.

DETACH AND RETURN TO COMMUNITY COLLEGE DISTRICT

This is to certify that the Certificate of Tax Levy for Community College District No. 506
County(ies) of Lee, Whiteside, Ogle, Henry, Bureau and Carroll and State of
Illinois on the equalized assessed value of all taxable property of said community college district for the year
19 83 was filed in the office of the County Clerk of this country on _____ 19 _____

In addition to an extension of taxes authorized by levies made by the board of said community college district, an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total amount, as approved in the original resolution(s), for said purpose for the year 19 83 is \$ _____

County Clerk

Date _____

LEE COUNTY

County

Agenda Item F-1

RECOMMENDATION ON POSITION

CLASSIFICATIONS

Classifications for two classified staff positions is requested as follows:

1. Initial Classification for Secretary to the Director of the Center for Business and Economic Development.

This position is a new one, so an initial classification level is needed. An analysis of the position using the Hayes/Hill, Inc. criteria places this position at level 3.

2. Initial Classification for Secretary to the Director of the Indo-Chinese Project.

This position was not classified during the Hayes/Hill, Inc. study in the spring of 1982. Since the project has been funded beyond the original expectation, we have now completed the analysis.

Using the Hayes/Hill methodology, it has been determined that this position should be classified at level 3.

RECOMMENDATION: It is recommended that each of the foregoing positions be classified at level 3 and that appropriate salaries be awarded to each person in these positions, retroactive to July 1, 1983 or whenever their service to the college commenced.

For Board Meeting
of November 28, 1983

Agenda Item G-1

DEFINITION FOR GOLDEN AGE
TUITION WAIVER

On April 26, 1982, the Board acted to raise the age for the Golden Age Tuition Waiver from 60 to 65, or fully retired, whichever comes first.

Since some persons "fully retire" at a variety of early ages, the question has arisen regarding a limitation on the beginning age for this waiver privilege.

It has been our administrative interpretation that it was the intent of the Board to apply the "fully retired" privilege to those persons between ages 60 to 65, the period affected by the change.

The Board should consider a confirmation of this interpretation, which would in effect grant a tuition waiver only to those who:

1. Are 65 years of age or older, or
2. Are 60 years of age or older and fully retired.

RECOMMENDATION: It is recommended that the definition of the Golden Age Tuition Waiver be interpreted as outlined.

For Board Meeting
of November 28, 1983

Agenda Item G-2

NEW AND REVISED POLICIES-FIRST READING

With the pending implementation of the new collective bargaining legislation after the first of the new year, we need to revise several of our policies to accommodate the new law. Policy 401 on definitions is the one requiring primary change. Several others are indirectly related and submitted for change as well.

RECOMMENDATION: It is recommended that these policies be received in First Reading for review and analysis leading to a formal action at a subsequent meeting.

401.01 Personnel Classifications and Definitions

CLASSIFICATIONS

The college staff is made up of the following personnel classifications or categories:

1) Administrative Personnel

Administrators are 12 month full-time professional staff members whose primary duties are managerial and supervisory in nature. They are not eligible to join a recognized bargaining unit.

2) Classified Personnel

Classified personnel include all clerical and maintenance personnel. They are eligible to join a recognized bargaining unit except for those who are excluded by definition as confidential employees.

3) Instructional Faculty

All professional staff members whose primary duties are instructional and instructional support. Instructional faculty are eligible to join a recognized bargaining unit.

4) Para-professional Personnel

Para-professional personnel are those who work under the supervision of a professional staff member. They are eligible to join a recognized bargaining unit.

DEFINITIONS

The following definitions apply to personnel in the foregoing classifications. They fall into two types:

1) Definitions - General, and

2) Definitions for purposes of implementing the Illinois Collective Bargaining Act HB 1530, passed by the Illinois Legislature; Fall 1983.

Definitions General

1) Contractual Employee

This term refers to employees hired by the Board of Trustees for a specified period of time to carry out the objectives of special projects funded in whole or in part by an external agency for a specific and restricted purpose without obligation on the part of the college to continue employment beyond the terms of the contract. Such employees shall be considered as either administrative, professional, classified or para-professional personnel. These employees shall be entitled to salaries and benefits as specified by the Board of Trustees.

If the Board or the external agency shall determine that it is necessary to discontinue a project or program, written notice of termination of employment shall be given to all affected employees. Such termination shall be effective at the close of the project or program as determined by the Board of Trustees.

2) Full-time and Part-time Employees

Full-time employees are those who work a full 40 hour work week in the case of Classified personnel or a full load as defined by a given professional or para-professional position.

Persons working less than a full workload as outlined in a written work agreement, are considered part-time. In the case of part-time faculty, those who teach six credit hours or more are eligible to join a recognized bargaining unit.

3) Permanent Employee

An employee who works on a continuing basis through the academic or calendar year. They may work full or part time.

4) Temporary (short-term) Employee

An employee appointed for a short period of time and may be terminated at any time. Temporary appointments are for periods of less than one year.

5) Term Employee

A term employee is appointed for a specific period of time, normally for one year. Such appointments automatically expire at the end of the agreed term.

6) Tenured Employee

A tenured employee is one who has been granted a continued contractual appointment to a professional position of employment at Sauk Valley College. Tenure applies to all full-time instructional faculty members employed by the institution as provided by the tenure provision of the Illinois Public Community College Act (Article IIIB) and is not related to a specific position. However, any instructional faculty member having the status of tenure whose position is changed must be classified and paid for his/her new position at not less than the highest level of classification commensurate with his/her academic credentials and experience.

Definitions - HB 1530 related

1) Bargaining Unit

Any group of employees for which an exclusive representative is selected.

2) Confidential Employee

Any employee who, a) in the regular course of his/her duties assists, and acts in a confidential capacity to persons who formulate, determine, and effectuate management policies with regard to labor relations or who, b) in the regular course of his/her duties has access to information relating to the effectuation or review of the employees' collective bargaining policies.

3) Managerial Employee

An individual who is engaged predominantly in executive and management functions and is charged with the responsibility of directing and effectuation of such management policies and practices.

4) Part-time Employee

Part-time academic employees shall be defined as those employees who provide less than 6 credit hours of instruction per academic semester.

5) Professional Employee

An employee engaged in work a) predominantly intellectual and varied in character as opposed to routine, mental, manual, mechanical, or physical; b) involving consistent exercise of direction and judgement in its performance; c) of such a character that the output produced or the result accomplished, cannot be standardized in relation to a given period of time; and d) requiring knowledge of an advanced type in a field of science or learning customarily acquired by a prolonged course of specialized intellectual instruction and study.

6) Temporary (short-term) Employee

An employee appointed for a short period of time and may be terminated at any time. Temporary appointments are for periods of less than one year.

404.01 Appointment of College Staff

- A) Administrative ~~faculty~~ ^{personnel} and instructional faculty shall be appointed by the President subject to the approval of the Board of Trustees.
- B) Classified staff shall be interviewed and recommended for appointment by their appropriate supervisors. Salary recommendations shall be reviewed by the Dean of Business Services and all classified staff appointments shall be subject to the approval of the President.
- C) All appointments shall be within prescribed ^{classifications,} budgetary provisions and in accordance with wage rates and schedules approved by the Board of Trustees. Exceptions to the above shall require specific Board action.

405.01 Appointment of Instructional and Administrative

Faculty *Personnel*

Normally, instructional and administrative ~~faculty~~ *personnel* shall initially be appointed for no longer than one year. Such appointments must be reviewed annually.

Eligibility for tenure for instructional faculty ~~and contract continuation for administrative faculty~~ will be based upon completion of three years of full-time professional service at SVC.

Administrators are not eligible for tenure.

Service started prior to January 1, will count as a full year; service started subsequent to January 1, will not count toward tenure. As to instructional faculty, prior to tenure if the employee is not to be re-employed at the end of the employee's contract, the employee shall be given written notice not later than March 1 of the contract year. Non-reemployment of administrative faculty is as defined in the policy pertaining to contract continuation for administrative ~~faculty.~~

Personnel

406.01 Tenure Definition

Tenure is hereby defined as the continued contractual appointment to a professional position of employment at Sauk Valley College. Tenure applies to all full-time instructional faculty members employed by the institution though the status of tenure is not related to a specific position. However, any instructional faculty member having the status of tenure whose position is changed must be classified and paid for his new position at not less than the highest level of classification commensurate with his academic credentials and experience.

2-12-79

*Reassigned to
new policy 401.01*

408.01 Performance and Compensation of Administrative

~~Faculty~~ *Personnel*

- Staff*
- A) Each member of the Administrative ~~Faculty~~ *Staff* shall have a job description which is reviewed, and if necessary, up-dated each year.
 - B) Each Administrator shall be evaluated each year by his immediate supervisor and/or the President. Such evaluation shall include, but shall not be limited to, job performance as related to the job descriptions, and the accomplishment of mutually agreed upon performance objectives, and the overall objectives of the College.
 - C) Annual salary recommendations for each Administrator shall be made by the President to the Board and shall be based upon the annual evaluation.

2-12-79

409.01 Contract Continuation

~~Commencing with Administrative Faculty hired during the 1976-1977 school year and subsequent thereto,~~

Administrators shall be appointed for one year terms.

After three years of employment by the College on successive one year contracts, such administrators shall be eligible for a rolling two year contract.

"Rolling two year contract" means that the employee

shall have a two year term of employment, which is nonetheless renewable annually. Annual renewal shall

be based upon the annual evaluation, recommendations by the President, other relevant considerations and

Board approval. In the event of non-renewal, the contract of employment shall automatically terminate at the end of the two year term.

Anything in the foregoing notwithstanding the employment of an administrator on contract continuation may be terminated prior to the end of the term of the contract under the following circumstances:

- 1) Dismissal for cause as defined in these policies.
- 2) Economic or program retrenchment.

This policy shall not apply to the President who shall have a separate contract with the College.

shall be by April 1 each year and

410.01 Transitional Policy Relating to Tenure for Administrative
Personnel ~~Faculty~~ Positions

Effective February 12, 1979, tenure shall not apply to any administrative position in the College. Contractual continuation policy^{409.01} shall apply to administrative *personnel* ~~faculty members~~, but not to instructional faculty members. As to individual administrators who have previously been awarded the status of tenure, the provisions relating to contractual continuation shall not apply unless such administrative staff member chooses to waive rights under tenure and accept a contract under the terms of contractual continuation. Individual administrators who have been awarded the status of tenure and who do not choose to enter into an agreement relating to contractual continuation may be removed from their administrative positions under the following circumstances:

- 1) Dismissal for cause as defined in these policies.
- 2) Reassignment by the President, subject to the Board's approval.
- 3) A request by the Administrator to fill an instructional opening for which the Administrator is qualified, subject, however, to Presidential recommendation and Board approval of an assignment. In the absence of a Presidential recommendation and Board approval, the Administrator shall remain in the position and discharge his responsibilities.
- 4) Resignation.
- 5) Retrenchment
- 6) Retirement.

202.01 Administrative ^{Staff}~~Faculty~~ Rules and Work Regulations

The Board of Sauk Valley recognizes the responsibility of the administrative ^{staff}~~faculty~~ to establish rules and regulations governing the administration of the College and directs that the administration will maintain and issue written administrative rules and procedures for the general and specific administration of the institution.

All rules and regulations shall be placed in appropriate ^{hand} books, and shall be reviewed annually.

These rules and regulations shall not be in conflict with Board policies and I.C.C.B. regulations.

203.01 Duties and Responsibilities of Administrative ~~Faculty~~ ^{Personnel}

Administrators of the College are expected to administer ^{responsibly} ~~responsibility~~ the areas under their management and supervision in accordance with the policies and regulations set forth by the Board of Trustees and as designated by The Illinois Public Community College Act. Within the limits of their authority, they shall demonstrate initiative and good judgment and, in full cooperation with other administrators and faculty, provide leadership in helping to create effective conditions for the fulfillment of the College's mission.

Revised 3/23/81

November 13, 1983

TO: Sauk Valley College Board of Trustees

FROM: Richard Groharing
ICCTA Board Representative

SUBJECT: ICCTA Collective Bargaining Workshop and Board Meeting
November 11 - 12
Chicago

COLLECTIVE BARGAINING WORKSHOP

During the question period following three hours of presentations from four attorneys, the first question was - "How do we tell the board members who weren't here all the information we've heard this afternoon, and when we do, can it be in executive session?" There were four different answers. The proper answer I think was that everyone should have been there. That would solve both problems. Knowing that to be impossible, I'll attempt to give you a idea of the thrust of the meeting, and hope that I can contribute during sessions when we are discussing specific collective bargaining matters.

BACKGROUND AND OVERVIEW OF HB 1530: R. Theodore Clark, Jr.

Why was the bill passed?

1. Thompson had pledged to the IEA and IFT that he would sign such a bill if it was sent to him.
2. Both house leaders, (Madigan and Rock), had pledged to push a bill of this nature.
3. Mayor Washington supported the bill strongly.
4. The bill was the #1 priority of both teachers unions and organized labor.

Why HB 1530 instead of SB 536?

1. The IEA and IFT worked in concert at the request of House leadership to help draft the bill. This eliminated the infighting that has taken place between them in the past.
2. Most people thought that SB 536, (covering all government employees), would be the dominant bill. That is to say, that 1530 would be totally vetoed by the governor, and therefore just let it slide through. However, he amendatorily vetoed both bills and sent them back for passage. His doing this made 1530 strictly for educational employees, and in turn seperated them from the rest of governmental employees.
3. During the veto interim the school systems of the state were given sufficient opportunity for their input so that they could "live" with the bill.

The act is to be administered by the "Educational Employees Labor Relations Board", which will consist of three people appointed by the governor. The act takes effect on Jan. 1, 1984.

REPRESENTATION PETITIONS, BARGAINING UNIT DETERMINATIONS, AND ELECTIONS:
Andy Raccui, Esq.

Since we will probably be receiving petitions for representation in the next few months there are several things we must consider.

1. Make sure that units of bargaining have common interests.
2. Each unit must present itself to the board and make known its intentions.
3. Non professional and professional employees should not be in the same unit unless the majority of both groups wish.
4. The groups should have the same interests, general wage structure, and work together.
5. Existing units (unions) are automatically recognized.

During the initial phase of the act, there will be a specific time frame for the petitioning of units prior to any elections. There is also a period of time prior to elections for all parties to present their case.

SCOPE OF BARGAINING AND THE DUTY TO BARGAIN IN GOOD FAITH: Dr. Thomas Layzell

Boards can begin to bargain in good faith if they do the following:

1. Give negotiators authority!
2. Provide information to the other side in a timely manner.
3. Never send negotiators to bargain with a "take it or leave it" offer at their very first session.

The scope of bargaining is simply the subjects you may, must, and can't bargain over. The board should always have its own proposals to present during the initial session, and not simply react to their proposals.

The act states that we MUST bargain over:

1. Wages
2. Hours
3. Conditions of employment
4. Items about which we have bargained before.

We don't have to bargain over:

1. Direction of employees
2. Selection of employees
3. Managerial methods
4. Organizational structure
5. Board and managerial policy

We can't bargain over:

1. A contract exceeding three years
2. Tenure

All contracts must contain:

1. Grievance procedure which ends in binding arbitration
2. A no strike clause (during life of contract)

SCOPE, ETC., CONTINUED

Items over which we must bargain are defined in the following manner:

Wages: Salaries, overtime, merit pay, overload, holidays, supplementary insurance.

Hours: Schedules, impact of calendar changes.

Conditions of employment: Probationary periods, methods of evaluation, termination procedures, seniority, holidays, out of state travel.

IMPASSE PROCEDURES AND THE RIGHT TO STRIKE UNDER HB 1530: Fred B. Lifton

This presenter spent at least 15 minutes disagreeing with what the other three had said. I think that the "Educational Employees Labor Relations Board" is going to have their work cut out for them in the interpretation of this act. The two points he most strongly disagreed on were these:

1. He thinks that a professional-non professional bargaining unit would work out OK, and that common interests, hours, wages, etc. were not that important.
2. It was his opinion that the existing union could not assume that they would have bargaining rights "sewed up" but would have to petition just like any new unit.

Impasse Procedure:

1. Mediation - costs to be shared by both parties. Mediator has only power to persuade.
2. Fact Finding
3. Interest Arbitration

Right to Strike:

1. Unions now have the right to strike 5 days after the close of unsuccessful mediation, and if the contract has expired.
2. An injunction will probably not be granted by the courts because it doesn't threaten the "public health and safety".

REGULAR NOVEMBER ICCTA MEETING

Gary Petty, ICCTA Executive Director, introduced Karen Jennings Miller who will replace Sharon Buchanan McClure as his assistant. Sharon accepted the position of chief lobbyist for SIU at a salary increase of \$12,000.

He also reported that of 90 contended seats on community college boards, that 54 incumbants and 36 new members were elected.

A survey will be sent out in the next few weeks requesting input on whether or not regional reorganization is desired. Considerable discussion was held on this issue. The feeling of several people, including myself is that if some of the larger schools in the Chicago area are banded together into their own region, we may create a power structure within our organization that would be difficult to deal with. We must watch this closely.

REGULAR MEETING CONTINUED:

The Projects Committee recommended that a "Super Catalog" containing information on all of the community colleges in the state be prepared if and when funding can be approved by the Executive Committee. They also suggested that overlay maps be prepared showing Federal and State legislative districts that can be used with the current college district map.

The By-Laws Committee reported that they are examining the possibility of changing the annual meeting and election dates for ICCTA officers. Consideration is also being given to the creation of the position of Regional Vice-Chairman - this for the purpose of continuity in the event the Regional Chairman is not able to attend board meetings, or is defeated in an election.

The State Relations Committee, of which I'm a member, is currently looking at the impact of this past session, and soliciting ideas for future legislation which we might introduce next year. If any of you have any ideas, please let me know. ICCTA President Dick Doyle commented on the positive impact that this committee had on the collective bargaining legislation.

It was reported that the IBHE expects to construct and fund a residential school for high school juniors and seniors, and two years college for the exceptionally bright. This would be approximately $\frac{1}{2}\%$ of all students in that category. They hope to open the school in three years.

The ICCB is going to ask for a budget increase of 25%, (total \$185,500,000) and the ISSC an increase of \$36,000,000. Since it looks like these are the only places we can expect to get additional funds, we are going to have to work hard in support of these budget requests.



William J. Simpson, D.D.S.

COLLECTIVE BARGAINING

- I. A process to determine the terms and conditions of a contract.
 - A. Bargaining takes place between employers and union representatives.
 - C. Establishes formal rules governing wages, Hours, conditiions, fringe benefits.
- II. In the U.s. the chief particiapants are employers, unions and represnetatives, and on occasion gov. officials or private individuals such as mediators and arbritrators.
 - A. Under collective bargaining the roles played by participants are usually written into a labor management agreement and are very explicit.
- III. Main function is agreement to specification of wages and benefits. In addition the agreement spells out grievance machinery, including arbitration procedure.

-
- I. The National Labor Relations Act of 1935 (Called the Wagner Act) altered the legal envirnment of C.B.
 - A. Protected the workers right to join a union of their choice.
 - B. Compelled the employer to recognize and bargain with unions.
 - II. The Taft-Hartley and Landrum-Griffin Act succeeded the Wagner Act. (1959)
 - A. Under this act the Government can inject itself in C.B. in the public interest.
 - B. Because these laws are so complex the NLRB interprets and acts on them.



William J. Simpson, D.D.S.

- I. A collective bargain is enforceable in court
- II. Generally the terms of a C.B. are spelled out:
 - A. The bargaining unit (job category)
 - B. Form of recognition
 - C. Duration of contract and date of renewal
 - D. Pay rates (overtime, holidays, health plans etc)
- III. Collective Bargaining begins with:
 - A. Union establishes a negotiating committee
 - B. Union formulates demands
 - C. Employers and unions go to bargaining tables (in private)
 - D. Meetings and decisions are subject to the NLRB
 - E. Employer can't say his first offer is his final offer
 - F. Must be acceptance of offer and definite agreement on terms.
- IV. Collective Bargain agreement is enforceable in court.
- V. The signed agreement is called a trade agreement or collective bargain agreement.
- VI. If collective bargaining fails the employers can shut down or employees can strike. Or they can send it to arbitration (binding) and must accept their decision.

815 / 288-5511



**Sauk
Valley
College**

R.R.5 DIXON, ILLINOIS 61021

RECEIVED

NOV 10 1983

[Faint, illegible text]

November 9, 1983

TO: Sauk Valley Arts Council
FROM: Mike Seguin *ms*

Enclosed is a copy of the constitution we approved last Monday. Again, we owe Bruce Munsell our gratitude for a job well done.

MS/sas
xc: Dr. Garner
Dean Foster

CONSTITUTION OF THE
SAUK VALLEY ART COUNCIL

RECEIVED
NOV 10 1983
City of the President

Article I NAME

The name of the organization shall be the Sauk Valley Arts Council (SVAC).
The SVAC is a non-profit organization.

Article II OFFICE

The principal office of the SVAC shall be at the address of the President of the SVAC or other address as designated by the Board.

Article III PURPOSES

The Purpose of the SVAC shall be as follows:

1. To promote, encourage and institute aesthetic experiences for the citizens of the area.
2. To serve as a clearinghouse by assembling and disseminating information concerning the Arts of the area.
3. To preserve the art, architectural and archaeological treasures of the Sauk Valley region.
4. To cooperate with and support local, regional, state and national arts organizations.

Article IV MEMBERSHIP AND GEOGRAPHICAL REGION

Individuals, organizations and businesses supportive of the goals of the SVAC are eligible for membership. The geographical region shall reflect that of the bounds of Sauk Valley College but may include various localities adjacent, should they not be serviced by other councils of similar goals, or should the SVAC serve a particular interest not available in adjacent localities.

Article V GOVERNANCE

The SVAC shall be governed by a board of 15 members in good standing. The board shall be known as the Board of Directors.

Each member of the Board shall have one (1) vote on all SVAC business. SVAC business shall be carried on in the presence of a quorum defined as 50% + 1. A majority vote of board members present shall be required for all business. All Board members shall be properly notified of meeting time and location.

In addition to the Board of Directors an Executive Committee shall exist as described in Section II of The By-Laws of this Constitution.

Article VI BY-LAWS

The Board of Directors shall adopt and publish such By-Laws as it deems appropriate for conduct of the SVAC.

Article VII DURATION AND DISSOLUTION OF SVAC

The period of duration of this organization shall be perpetual.

The SVAC may, however, be dissolved by a majority vote (8) of the Board of Directors. Such dissolution shall be effective within thirty (30) days of such vote. In the event of dissolution, the assets of the SVAC shall be applied and distributed in the following manner:

1. All liabilities and obligations of the SVAC shall be paid or otherwise satisfied.
2. All assets of the SVAC shall be used to satisfy the liabilities and obligations of the SVAC or shall be returned, or conveyed in accordance with the conditions specified at the time of acquisition.
3. Assets remaining after all obligations have been satisfied will be transferred to an exempt organization or organizations qualifying under Section 501 (c) (3) of the Internal Revenue Code of 1954 (or corresponding provisions of future IRS Law) for the improvement of the Arts in the Sauk Valley region. Specific guidelines for their use will be determined by the Board at the time of dissolution.

Article VIII INUREMENT OF INCOME

No part of the net earnings of the SVAC shall inure to the benefit of, or be distributed to, its members, Board or Officers or other private persons except that the SVAC shall be authorized and empowered to pay reasonable compensation for services rendered.

Article IX LEGISLATIVE OR POLITICAL ACTIVITIES

The SVAC shall exclude from its activities any political activities designed to promote a given candidate for public office. Any activity designed to promote legislative enactments shall be limited to Article III of this constitution and shall be of a minor nature relative to the councils duties.

Article X OPERATIONAL LIMITATIONS

Notwithstanding any other provisions of these articles, the SVAC shall not carry on any other activities not permitted to be carried on by:

- A. A corporation exempt from Federal income tax under Section 501(c) of the Internal Revenue Code of 1954 (or the corresponding provisions of any future United States Internal Revenue Law), or by
- B. A corporation, contributions to which are deductible under Section 170(c) (2) of the Internal Revenue Code of 1954 (or corresponding provisions of any future IRS Laws).

BY LAWS

Section I BOARD

- A. Each Board Member shall be a resident of the Region as defined in Article IV of the Constitution.
- B. Business shall be carried on as in Article V of the Constitution. In the absence of Constitutional or By-Laws directives Robert Rules of Order shall prevail.
- C. Nominations for Board membership shall be submitted by SVAC members to the Board Chairperson not later than February 1 during any year. The seated Board shall review all nominations and shall select, by secret ballot, the new Board members.
- D. The term of the Board shall be from March 1 to February 29. Eight members of the Board shall have terms which expire in odd-numbered years and seven shall have terms which expire in even-numbered years. Board members may be reelected for additional terms.

Section II EXECUTIVE COMMITTEE

- A. An Executive Committee shall be established. Said Committee shall consist of: President, Vice President, Secretary, Treasurer, Membership Services Chairperson and Program Chairperson.
- B. The Executive Committee shall hold the responsibility of: Long Range planning, resolution of urgent matters, other duties as assigned by the Board of Directors.
- C. Selection of the Executive Committee shall immediately follow the seating of a new board. Such selection shall be as follows: Nomination by Board Members, election by secret ballot of the Board Members.
- D. The Executive Committee shall serve a term of March 1 through February 29, at which time they may be reelected.

Section III OFFICES

- A. All Officers shall be members in good standing and shall be elected by the Board from its ranks as in Section II above.
- B. President: The President shall call and preside over all meetings of the Board and Executive Committee; shall be empowered to appoint standing committees; shall be empowered to function in all ways as are accustomed to the position.
- C. Vice President: The Vice President shall assist the president and to assume duties not able to be met by the President.

- D. Secretary: The Secretary shall: maintain an accurate record of all meetings of the Board; shall prepare and submit a typed copy of the minutes to each Board member prior to each meeting; shall maintain a history of the activities of the SVAC.
- E. Treasurer: The Treasurer shall: be empowered to receive, secure and disburse monies within the limitations of the annual budget as approved by the Board; prepare an annual budget in assistance with a budget committee appointed by the President; present an annual audit at the March meeting, said audit shall be assisted by two board members named by the President.
- F. Membership Services Chairperson: Shall preside over a standing committee whose responsibilities shall include: identification of membership classifications and fees; prepare and distribute membership materials; maintain accurate membership information and provide continuing service to members.
- G. Program/Publicity Chairperson: Shall preside over a standing committee whose responsibilities shall include; generation of program ideas; arrangements for programs; and budget projections. The chair shall also hold the responsibility of public relations which shall include: Newsletters, an arts calendar; press releases; and other items as required.

Illinois Public Employer Labor Relations Association

I-3

DECEMBER 5/6/7, 1983
REGENCY HYATT O'HARE
IPELRA ANNUAL CONFERENCE
PROFESSIONAL PROGRAM

THEME:

A TIME FOR ACTION; AUDITING EMPLOYEE RELATIONS PRACTICE IN LIGHT OF THE ILLINOIS PUBLIC LABOR RELATIONS ACTS, HB 1530 & SB 536.

DAY 1. December 5, 1983

- 9:00** Opening & Welcome from President
-Carol Hibma
- 9:10** Legislative Synopsis
-State & Federal Overview
-R. Theodore (Ted) Clark, Esq.
Seyfarth, Shaw, Fairweather & Geraldson
- 10:00** Break
- 10:15** That Was the Legislative Session That Was
A post-mortem on the session that produced SB 536/HB 1530
"4 Perspectives on What Happened in 1983 and 4 Views of 1984"
-Moderator: Peter Vellone, Manager, Bureau of Personnel,
Illinois Department of Central Management
Services and president-elect of IPELRA.
-Labor: Steve Cullen, AFSCME Council #31 & International
Vice-President
-Management: Steve Sargent, Executive Director Illinois
Municipal League
-Legislators: Representative Alan J. Greiman, House sponsor
of Collective Bargaining Legislation
Senator Roger Keats, Senate Leader of
opposition to collective bargaining
legislation.
- 12:00** Luncheon - Lessons from Those Who Have Traveled This Road Before.
Speaker: Dean Mielke, Labor Relations Officer, Miami, Florida.
Veteran of the adoption of Collective Bargaining
Legislation in Michigan and Florida.
- 1:45 - 3:15**
Round Tables on the IPELRA (Repeat at 3:30). Auditing labor
relations policies in view of the Act. Each discussion will
concentrate on a separate area of concern. You need not attend
them in any order and may elect to stay on after the break.

Day 1 (continued)

A. WHAT TO DO BEFORE THE UNION KNOCKS

Panelists:

Bruce C. Mackey, Esq.

Klein, Thorpe & Jenkins

William A. Becker, Esq., Dorfman, Cohen, Muchin,

Moderator: Judy Moore, Manager of Administrative Services
Division, Illinois Department of Veterans
Affairs, Assistant Vice President, IPELRA

Addressing questions like:

- What are the powers of Ill. Local Labor Relations Boards?
- Who is likely to be appointed to the Boards?
- Is my secretary really "confidential?"
- Are my supervisors really supervisors?
- What's a past practice?
- How do I prepare the "Governing Body?"

B. WHAT TO DO WHEN THE UNION KNOCKS

Panelists:

Stewart H. Diamond, Esq., Ancel, Glink, Diamond &
Murphy

Timothy J. Reardon, Esq., Labor Attorney, Springfield

Moderator: Stephen Berley, Village Manager, LaGrange, IL,
Vice President, IPELRA

Addressing questions like:

- You want to be exclusive what?
- What's a unit?
- Do I have any rights in an organizing campaign?
- How can that be an unfair practice?
- How do I campaign for no union?
- Teamsters, AFSCME, Local Associations - does it make a difference?

C. WHAT TO DO NOW THAT THE UNION'S HERE

Panelists:

J. Paige Clousson, Esq., Labor Attorney, Chicago

James Franczak, Esq., Vedder, Price, Kaufman

Moderator: Robert Maim, Assistant to the City Manager, Elgin,
Illinois, Treasurer, IPELRA

Addressing questions like:

- What is a duty to bargain in good faith?
- What do you have to bargain about?
- What don't you have to bargain about?
- What is and do I have to have "Fair Share"?
- What happens if we don't agree?
- How do you prepare for a negotiation?
- Doesn't management have any rights?

3:15 - 3:30 P.M. - Break

3:30 - 5:00 P.M.
Repeat Round Tables

5:30 - 7:00
Cocktail Party / Cash Bar
IPELRA Membership/Publications Table & Free Hors d'oeuvres

Day 2 (continued)

3:15 - 5:00

- A. BARGAINING WITH TEACHERS, POLICE, FIREFIGHTERS AND OTHER CULTURES - IS IT REALLY THAT DIFFERENT? What can be learned from each other.**

Panelists:

Dr. Ron Booth, Illinois Association of School Boards,
Ivan Schraeder, Illinois Association of Police Chiefs
Chief George Van deBorde, Elgin Fire Department

Moderator: Stephen Berley, Village Manager, LaGrange, Illinois
Vice President, IPELRA

- B. HEALTH INSURANCE & PENSION ISSUES**

Panelists:

Larry Dowling, A.S. Hanson, Inc.
Jim Rhodes, Village Attorney, Wheeling, Illinois

Moderator: Robert Malm, Assistant to the City Manager, Elgin,
Illinois, Treasurer, IPELRA

- C. COMMUNICATING WITH THE MEDIA, GOVERNING BOARDS AND OTHER "INTERESTED PARTIES"**

Panelists:

Jim Geissner, Labor Negotiator, City of Milwaukee, WI, President
of NPELRA
James Strong, Labor Columnist, Chicago Tribune

Moderator: Fay Hartog-Rapp, Seyfarth, Shaw, Fairweather & Geraldson

6:00 - 9:00 P.M. - CONFERENCE DINNER (not too formal)

DAY 3 December 7, 1983 - Devoted to in Depth Workshops on the Following Bargaining Issues

8:30 - Business Meeting

9:30 - 12:00 (with a 15 minute break)

- A. 1 CONTRACT CLAUSE (or PERSONNEL RULE) WRITING: A workshop simulation for testing your solutions to nuts and bolts problems before you get to the real thing. Participants will be asked to submit problems and their draft solutions in advance of this session.**

Panelists:

Jim Baird, Esq., Seyfarth, Shaw, Fairweather & Geraldson
Chuck Hale, Resource Management Assoc.

Moderator: Christine Stonkus, Labor Relations Counsel, Illinois
Department of Central Management Services.

- A. 2 GETTING READY: Where to find help/how to cost out demands/prepare exhibits. Picking and training your negotiating team.**

Panelists:

Gregg Ford, Personnel Director, Village of Skokie
Robert Cudney, Deputy Superintendent, High School Dist. 214
Michael Murphy, Supervisor of Test Development Standards and
Pay, Illinois Dept. of Central Management Services.

Moderator: John William Ferron, Labor Relations Counsel,
Illinois Department of Central Management Services

- A. 3 IMPASSE RESOLUTION TECHNIQUES: Strikes; Factfinding; Mediation; Arbitration; Referendum
What's mandated and allowable under Illinois' law and what will each require of the effective organization?**

Panelists:

Dr. Peter Feuille, Institute of Labor & Industrial Relations,
Univ. of Illinois
Dr. Arthur Malinowski, Institute of Industrial Relations,
Loyola University

Moderator: Guy Brunetti, Assistant Supt., Employee Relations
Chicago Board of Education

Noon - Adjourn

DAY 2 December 6, 1983

9:00 to 10:00

Impact of Tax Measures and Economic Recovery on State & Local Government

Richard Kolhauser, Deputy Director, Illinois Bureau of the Budget

10:00 - 10:15 - Break

The remainder of the day is divided into three tracks:

- A. Bargaining Issues
- B. Administering the Labor (or Employee) Relations Program
- C. Communications

10:15 - Noon

A. CONCESSION BARGAINING: Experiences at the Dry Well.

Panelists:

David N. Regnier, Esq., Anthony Scariano & Assoc. (former Personnel Director, City of Aurora)

Larry Arft - Village Administrator, Morton Grove, Illinois

Moderator: Robert Malm, Assistant to the City Manager, Elgin, IL, Treasurer, IPELRA

B. DISCIPLINE & DUE PROCESS

Panelists:

Jerry Thompson, Director of Employee Relations, Des Moines, IA
LaVerne Rolfe, American Arbitration Association

Moderator: David Stanczak, Corporation Counsel, Bloomington, IL

C. MAKING SUPERVISORS PART OF THE MANAGEMENT TEAM

Panelists:

Dr. Stephen C. Hayford, University of Indiana,
Lynn A. Neuhart, Labor Relations Consultant, Practical Labor Relations Service
Claire Manning, Labor Relations Counsel, Illinois Dept. of Central Management Services

LUNCH BREAK - No Program

1:15 - 3:00

A. COMPENSATION ISSUES: Comparable worth, merit pay, bonuses

Panelists:

Bart Gethmann, Hay Associates, Chicago
Linda Lampkin, AFSCME, Washington, D.C.

Moderator: John Hartnett, Labor Relations Specialist, Illinois Department of Central Management Services

B. GRIEVANCE ADMINISTRATION

Panelists:

Steven Rynecki, Esq., Von Brieson & Redmond, Milwaukee, WI
Jerry Thompson, Employee Relations Director, Des Moines, IA

Moderator: Claire Manning, Labor Relations Counsel, Illinois Department of Central Management Services

C. COMMUNICATING WITH YOUR EMPLOYEES - WHO, HOW, WHEN, WHY, WHAT DURING:

- Organizing Campaigns
- Bargaining
- Strikes
- RIFs
- Budget Problems

Panelists:

Barbara Gladman, Wm. M. Mercer, Inc.
Bettye Kitch, Seyfarth, Shaw, Fairweather & Geraldson

Moderator: Dr. Charles A. Pounian, Commissioner of Personnel, City of Chicago, Secretary, IPELRA

REGISTRATION FORM

IPELRA '83

HYATT REGENCY O'HARE

DECEMBER 5-7, 1983

Duplication of this form is acceptable. Please type or print and check all applicable boxes.

Name: _____
 Last First Middle Initl.

Title/Org: _____
 Title Organization

Mailing Address: _____
 No. Street City

State Zip Code

Telephone () -

FEES:	Full Program	Day One Only
MEMBER	<input type="checkbox"/> \$195.00	<input type="checkbox"/> \$ 85.00
NON MEMBER	<input type="checkbox"/> \$255.00	<input type="checkbox"/> \$115.00
FULL TIME STUDENT	<input type="checkbox"/> \$95.00	<input type="checkbox"/> \$ 35.00

DISCOUNTS:*		
2nd & 3rd Registrants	<input type="checkbox"/> (\$20.00)	<input type="checkbox"/> (\$10.00)
4th + Registrants	<input type="checkbox"/> (\$40.00)	<input type="checkbox"/> (\$20.00)

*From the same State Agency, Municipality, School District, County, Special District, College or University Campus, Law Firm or other eligible organization.

MEMBERSHIP:

Principal: Open to those having primary responsibility for the labor relations activity of a government jurisdiction.

☐ \$60.00

Associate: Open to persons having an interest in labor relations and recommended by their jurisdiction's principal member.

☐ \$35.00

Sustaining: Open to any firm, association or corporation with special knowledge or interest in public sector labor relations exclusively on behalf of management

☐ \$100.00

CONFERENCE REGISTRATION FEE \$ _____

Less any Applicable Discount \$ _____

Plus any Membership Application \$ _____

TOTAL FEE ENCLOSED \$ _____

OVER!

TO HELP US WITH ROOM ALLOCATIONS, PLEASE TELL US WHICH SESSIONS YOU PLAN TO ATTEND:

December 5

- 9:00 ☐ Legislative Briefing
10:15 ☐ Legislative Panel
Noon ☐ Luncheon
1:45 ☐ Panel A1 Before the Union Knocks
☐ Panel B1 When the Union Knocks
☐ Panel C1 Now the Union's Here
3:30 ☐ Panel A2 Before the Union Knocks
☐ Panel B2 When the Union Knocks
☐ Panel C2 Now the Union's Here

December 6

- 9:00 ☐ General Session on Tax & Economic Conditions
10:15 ☐ Panel A1 Concession Bargaining
☐ Panel B1 Discipline & Due Process
☐ Panel C1 Supervisors & the Management Team
1:15 ☐ Panel A2 Compensation Issues
☐ Panel B2 Grievance Administration
☐ Panel C2 Communicating with Employees
3:15 ☐ Panel A3 Bargaining with Teachers, Police, etc.
☐ Panel B3 Health Insurance & Pensions Issues
☐ Panel C3 Communicating with the Media, etc.
6:00-9:00 ☐ Conference Dinner

December 7

- 8:30 ☐ Business Meeting
9:30 ☐ Panel A1 Clause & Rule Writing*
☐ Panel A2 Getting Ready for Bargaining
☐ Panel A3 Impasse Resolution Techniques

* Those attending this session are asked to submit discussion items in advance. You should include (preferably on one page) a brief goal or problem statement, any existing contract or rule language, your draft language and a brief statement of your intended effect. The workshop will evaluate the draft, simulate the reaction, and offer constructive suggestions. Enclose your discussion item(s) in a separate envelope marked "Clause Writing Workshop."

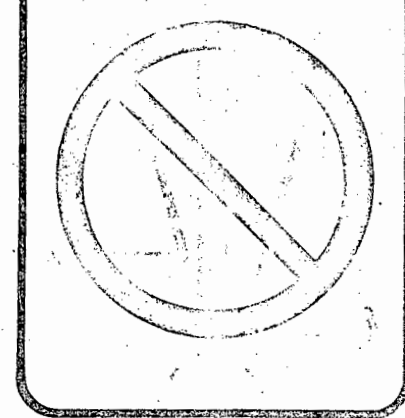
NOTE:

Conference internships are available for full time students in graduate and undergraduate programs in labor relations. Call 312-782-1752 for details.

RETURN WITH YOUR PAYMENT TO:

IPELRA
Suite 4200
55 E. Monroe St.
Chicago, IL 60603

Cancellations received after November 18, 1983, will be assessed a \$50.00 fee.



Illinois Educational Collective Bargaining Conference

Sponsored by

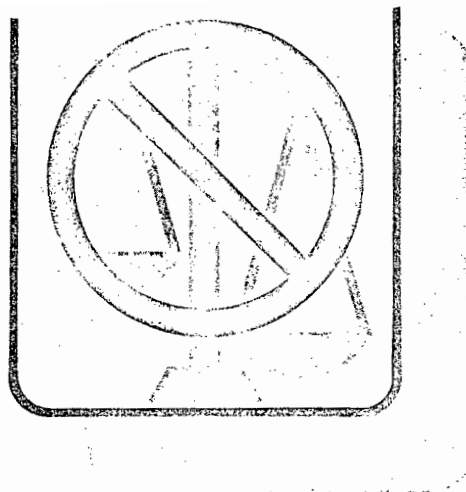
College of Education
Illinois State University
Normal, Illinois

Who Will Benefit From This Conference?

1. Administrators, Faculty, and Board Members (Trustees) from (1) Public Schools, (2) Community Colleges, and (3) Universities.
2. Union Leaders, State Agency Personnel and other interested persons.

Conference Purpose

To discuss the impact of the new collective bargaining law on education in Illinois. Individuals representing labor and management along with other interested parties can learn about the new law and its anticipated impact within the state. Issues facing groups currently bargaining and those not now engaged in bargaining for all educational levels will be addressed in major large group presentations and small sharing sessions.



Illinois Educational Collective Bargaining Conference **Wednesday, November 30, 1983** **Thursday, December 1, 1983**

Bone Student Center
Illinois State University
Normal, Illinois

Sponsored by:

College of Education
Illinois State University
Normal, Illinois

Facilitated by:

College of Continuing Education and Public Service

College of Continuing Education
and Public Service
Illinois State University
Normal, Illinois 61761

I-3

Non-Profit Org.
U.S. Postage
PAID
Normal, Illinois
Permit No. 1

Attn: President
Sauk Valley College
R. R. 5
Dixon, IL 61021

8:00 a.m.-9:00 a.m. Check-in, Coffee and donuts
 9:00 a.m.-9:15 a.m. Welcome—Dean, College of Education
 9:15 a.m.-10:00 a.m. "The New Illinois Collective Bargaining Law"
 10:00 a.m.-10:30 a.m. Coffee Break
 10:30 a.m.-11:45 a.m. Interest Group Sessions

Group 1

"Management Rights, Labor Rights, Unfair Labor Practices"

Group 2

"Exclusivity, Unit Determination, Powers of Labor Board"

12:00-1:00 p.m. Lunch
 1:00 p.m.-1:45 p.m. "The State of the State and Collective Bargaining"
 1:45-2:00 p.m. Coffee Break
 2:00 p.m.-3:30 p.m. Interest Group Sessions

Group 1

"Bargaining Agent Recognition, Election and Certification"

Group 2

"Negotiations"

5:00 p.m.-6:00 p.m. Social Hour
 6:00 p.m.-8:30 p.m. Dinner
 "Bargaining and Excellence in Education: Are They Incompatible"

December 1, Thursday

8:30 a.m.-9:00 a.m. Coffee and donuts
 9:00 a.m.-10:15 a.m. "Issues Facing the Illinois Bargainer"
 10:15 a.m.-10:30 a.m. Coffee Break
 10:30 a.m.-11:45 a.m. Interest Group Sessions

Group 1

"Contract Administration"

Group 2

"Case Study"

12:00-1:00 p.m. Lunch
 1:15 p.m.-2:00 p.m. "Routes for Impasse Resolution"
 2:00 p.m.- Concluding Remarks

A block of rooms has been reserved at the Sheraton Inn-Normal. You may reserve your room by calling (309) 452-8300 and stating that you are a participant in the Illinois Collective Bargaining Conference. Room rates are \$32.00 per night for a single room and \$36.00 per night for a double room. The rate is valid until November 15, 1983. All room reservations must be made directly with the Sheraton Inn-Normal.

Conference Fees:

The registration for the conference is \$60.00 per person. The fee includes the program, conference materials, 2 lunches, dinner on Wednesday, and coffee and donuts both days.

Registration Deadline:

Registrations must be received by Monday, November 21, 1983. Registrations received after that date will not guarantee luncheons or dinner.

Registration Confirmation:

Confirmation of registration will include a receipt of fees and maps of the community and campus.

Refunds:

Requests for refunds will be honored in full if received by November 23, 1983. **No refunds will be issued for cancellations received after November 23, 1983.**

Parking:

Parking is available free of charge in university lots G-2 and G-3 except for metered spaces. You may also park in the Bone Student Center lot at your own expense. Parking information will be sent upon receipt of registration.

Questions? Call 309-438-8691

Conference Coordinators

Dr. Mary Ann Lynn

Assoc. Professor of Educational Administration and Foundations

Dr. William E. Piland

Assoc. Professor Curriculum and Instruction

Mail with fee payment to:

Illinois Collective Bargaining
 College of Continuing Education and Public Service
 Illinois State University
 Normal, Illinois 61761

Name _____

Institution _____

Position _____

Mailing Address _____

City _____

State _____

Zip _____

A.C. () _____

Day Phone _____

_____ \$60.00 fee (Payable to Illinois State University) enclosed

_____ Fee to be vouchered by institution

Registration Deadline: Monday November 21, 1983

This Registration Form may be duplicated

Illinois State University is an Equal Opportunity/Affirmative Action institution in accordance with Civil Rights legislation and does not discriminate on the basis of race, religion, national origin, sex, age, handicap, or other factor prohibited by law in any of its educational programs, activities, admissions or employment policies. Concerns regarding this policy should be referred to the Affirmative Action Office, Illinois State University, Normal, Illinois 61761, phone 309/438-2111. The Title IX Coordinator or the SGA Coordinator may be reached at the same address. 3996

AUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE 10-19-83

RANDUM

I-6

Dr. Hal Garner

Robert Edison

Bob

RECEIVED
OCT 19 1983

~~ALL INFORMATION CONTAINED HEREIN IS UNCLASSIFIED~~

Some time ago you sent me the attached memo and data from the Association of Governing Boards. Since our insurance was already on a prepaid basis I waited until this anniversary to obtain quotations from this company which I am including herein. The quotation for a three-year premium from this company of \$2710 is \$160 more than we are currently paying for the same coverage from the Continental Casualty Company. It goes without saying that all Associations do not perform efficient services for their clientile when they get into areas other than that for which they were originated.

I am also enclosing herewith the summary coverage of our insurance which has normally been presented to the Board of Trustees on an annual basis.

RE:fsb

Encls.

H & R PHILLIPS, INC.

622 THIRD AVENUE NEW YORK, NY 10017 (212) 949-9100

RECEIVED

SEP 15 1983

WENTSEL, WILKINS
GARY & WHEELER

URANCE
PLOYEE BENEFITS

September 12, 1983

Mr. David B. Lowe, CPCU
Wilkins & Lowe and Company
315 First Avenue
Sterling, IL 61081

RE: Sauk Valley College

Dear Mr. Lowe:

We are pleased to provide you with the following quotations for Educators' Errors and Omissions coverage based on the information contained in your application. This proposal is valid for 30 days.

<u>Amount of Insurance</u>	<u>3 Year Prepaid Premium Limited Discrimination</u>	<u>3 Year Prepaid Premium Full Discrimination</u>
\$1,000,000	\$2,168.	\$2,710.
\$2,000,000	\$2,818.	\$3,523.
\$3,000,000	\$3,251.	\$4,063.
\$4,000,000	\$3,641.	\$4,551.
\$5,000,000	\$3,988.	\$4,985.

\$ 2550.

Full discrimination broadens the protection to include judgments, rather than defense only, in claims based on discrimination due to race, national origin, ethnic background or failure to integrate or desegregate the student enrollment. Claims based on other types of discrimination are covered under either policy. This is subject to the approval of the State Insurance Department.

The Self Insured Retention per claim is \$1,000.

Coverage will be effective upon receipt of your check for the full premium for the limits you choose. Your commission is 10%.

If the three year prepaid premium is in excess of \$5,000, annual installments are available at an additional premium of 10%. Premium financing is also available.

Sincerely,

Phyllis A. Kelty
Phyllis A. Kelty, Manager
Professional Insurance Department

PAK:cc

Encl.

MEMBER: THE MANAGEMENT COMPENSATION GROUP, INC.

TA BOSTON CHICAGO DALLAS HOUSTON LOS ANGELES MINNEAPOLIS NEW YORK OMAHA PHILADELPHIA PORTLAND SAN FRANCISCO WASHINGTON

AUK VALLEY COLLEGE

RURAL ROUTE ONE,

DIXON, ILLINOIS 61021

DATE October 6, 1982

MEMORANDUM

Bob Edison

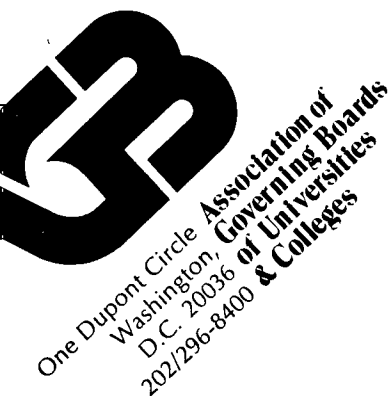
Dr. Hal Garner

Liability Insurance

Let's get the information as described on the attached from Association of Governing Boards.

As you know, some of our Trustees are concerned that we review our coverage of this type. They also are impressed with the services of AGB so this information ought to be available.

arn



September 20, 1982

President

Robert L. Gale

Vice President

Richard T. Ingram

Vice President

Programs and

Public Policy

Lancy R. Axelrod

OF DIRECTORS

Chairperson

Thomas R. Horton

Pace University

Vice Chairperson

Muel J. Silberman

McKinnon University

Treasurer

Gannon, B.V.M.

St. Louis University

Michael's College

Ursuline College

Secretary

Edward E. Hales

Ripon College

Vernon R. Alden

Brown University

Libby Bortz

Community College

Blanca Cedeño

Boricua College

Ilison S. Cowles

State Council for

Secondary Education

Wellesley College

Mon Cuninggim

Duke University

University of Tennessee

Stanley J. Evans

University of Maine

John T. Fey

American College

Pomona College

University of Vermont

Randolph Haley

Lincoln University

Clark Kerr

Marquette College

David M. Lascell

Wells College

Robert L. Lewis

Idaho Commission on

Higher Education

Lake Erie College

Eryl B. Milburn

University of Texas System

John O. Oldham

University of Missouri

Louise Petersen

Board of Regents

(former)

William C. Sherburne

University of Minnesota

University of Art and Design

Nils Y. Wessell

University of Miami

Liam A. Wilson

University of California

Dear Chief Executive Officer:

The liability of board members is an increasingly threatening matter to many non-profit institutions. As the courts broaden the concept of negligence, and judgments continue to skyrocket, trustees and board members of non-profit organizations undertake a substantial economic risk in serving. In fact, many people will not serve on a college or university board without adequate insurance protection.

In an effort to guide member trustees in their search for an insurance policy to protect them adequately, AGB formed an Ad-Hoc Committee on Trustee Liability Insurance. The report of this Committee, which found serious flaws in all of the available policies, was published last spring. As a result of the Committee's findings, a new policy has been designed by a major insurance company working with our consultants, to fulfill the needs of AGB member boards. In addition to offering the broadest coverage on the market today, the policy is priced below the market and is liberally underwritten so that it will be affordable and available to virtually all AGB members, including most of those who might otherwise be ineligible for coverage or would have to pay a substantially larger premium.

In addition, we have negotiated the right for you to choose your own insurance representative, if desired, and to select your own lawyer to represent your institution if you should be sued.

We are pleased to have provided this important service to our members and we hope you will take advantage of it. A high degree of participation is important to the success of the program, since it is being marketed to AGB members only.

To obtain a premium quotation, we urge you to complete

RECEIVED

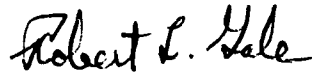
SEP 24 1982

Off. of the President

September 20, 1982
Page Two

the enclosed application and send it directly to H&R Phillips or submit it to them through your insurance agent or broker. Any questions should be directed to Phyllis Kelty, Manager, Professional Liability Department, H&R Phillips, Inc., 622 Third Avenue, New York, New York 10017 or call her collect at (212) 949-9100.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert L. Gale". The signature is fluid and cursive, with the first name "Robert" and last name "Gale" clearly distinguishable.

Robert L. Gale

Enclosure

cc: Board Chairperson

TYPE	POLICY NUMBER	INSURANCE	SUMMARY	PERIOD	COST
I PACKAGE POLICY A Property Ins.	W-L & Co. International 500-3591076	\$11,923,065.	Blanket "All Risk" including Theft, Replacemtn Cost, Bldgs. & Personal Property, Agreed Amount Clause applied \$500 Disappearing Deductible	10-1-83 to 10-1-86	\$ 6,319.00
50% of Sec I	Walder & Rhodes USF&G	\$11,923,065.			
1. Total Builidng & Contents		\$23,846,130.			
2. Extra Expense	W-L & Co. Walder & Rhodes	\$ 25,000. 25,000. 50,000.	To cover any extra expenses necessary to continue school subsequent to insured loss 40-80-100 Recovery Period No Ded.		\$ 34.00
B. Comprehensive General Liability	W-L & Co. International 500-3591076	\$1000/1,000,000 BI 100,000 PD	Coverage all sums insured shall be obligated to pay due to Bodily Injury or Property Damage Includes Broad Form Liability, Corporal Punishment, Board Members Named Insured, Product Liability, Incidental Malpractice Lab & Work Experience Public Schools Endorsement. Incl. Location 2-203½ First Ave., Rock Falls, IL.		\$ 7,551.00
C. Money Coverage	W-L & Co. International 500-3591076	\$2,500 Year Round 7,500 Cash 55,000 Checks	Covers loss of money inside and outside premises (stipulated Enrollment Periods)		\$ 85.00
D. Fidelity	W-L & Co. 500-3591076	\$150,000	Covers dishonesty of all employees		\$ 440.00
E. Inland Marine	W-L & Co. 500-3591076	30,000	"All Risk" \$250 Deductible		\$ 147.00
F. Camera Equipment	W-L & Co. 500-3591076	11,808	"All Risk" \$100 Deductible		\$ 139.00
G. Miscellaneous Equipment		1,885	"All Risk" \$25 Deductible Total Package Policy W-L & Co.		\$ 23.00
					\$14,738.00

TYPE	AGENT--COMPANY	AMOUNT OF INSURANCE	SUMMARY	POLICY PERIOD	ANNUAL COST
III COMPREHENSIVE A General Auto	W-L & Co. International 130-4806212	250/1,000,000 BI 100,000 PD 5,000 Med	Covers all owned vehicles \$50 Ded. Comprehensive \$250 Ded. Collision	10-1-83 to 10-1-84	\$ 1,540.00
B Non-Owned Automobiles		15/30,000 UM&UIM 250/100,000 BI 100,000 PD	Covers Insured for vicarious liability of employees use of own automobiles on school business Total Auto 130-4806212		\$ _____
IV BOILER	W-L & Co. Cincinnati BMS2613283	\$5,000,000	Covers all boilers. Broad Form Repair & Replacement on a blanket group basis	4-1-82 to 4-1-85	\$ 829.00
V WORKERS' COMPENSATION	W-L & Co. Optimum 12WC83-100-175	\$ 100,000	Statutory coverage on employees injured in course of employment	8-15-83 to 10-1-84	\$10,796.00 Deposit Premium
VI COMPREHENSIVE CATASTROPHE	W-L & Co. International 523-2812634	\$5,000,000	Umbrella Liability Insurance over and above basic liability coverages, \$10,000 retention on losses not insured under basic coverage. First Dollar Defense	10-1-83 to 10-1-84	\$ 1,724.00
VII TRAVEL ACCIDENT INSURANCE	W-L & Co. Federal 64000583	\$50,000 Prin. Sum 300,000 Aggregate	Covers Board members & Prof. Employees while traveling away from school premises on school business	8-15-83 to 10-1-84	\$ 660.00
A. Board & Prof Employees					
B. Nursing Students	W-L & Co. Federal 64037298	\$5,000 Prin. Sum 500 Med. Pay.	Covers students while away from resident or SVC for accidental injury	8-31-83 to 8-31-84	\$ 1,000.00 Deposit Premium
C. Nursery School	W-L & Co. Nationwide GBH 30137	\$1,000 Death 10,000 Dismember- ment	Covers all nursery school children as named on policy. No deductible, Deposit Rate \$2.00 part-time \$2.75 Full-time	9-1-83 to 9-1-84	\$ 127.50 Deposit

TYPE	AGENT-COMPANY POLICY NUMBER	AMOUNT OF INSURANCE	SUMMARY	POLICY PERIOD	ANNUAL COST
D. Day Camp	W-L & Co. Nationwide 502-95-53461	\$2,500 Death 5,000 Dismemberment	Covers all day camp students for accidental injury	6-13-83 to 8-5-83	\$ 100.00
VIII BOARD OF EDUCATION LIABILITY	W-L & Co. Continental Casualty Co. 1169408-2	\$1,000,000	Covers alleged "wrongful acts" on part of members of the board and all other employees of school district. \$1,000 Retention	8-15-81 to 8-15-84	\$2,550.00
IX PUBLIC OFFICIAL BOND	Peterson- Detweiler Kemper 35-287277	\$2,000,000	Treasurer's Bond	7-1-83 to 6-30-86	\$ 875.00 (3 Yr.)
X PUBLIC OFFICIAL BOND	400EW8908	\$ 700,000	Site & Construction Bund	7-1-83 to 7-1-84	\$ 282.00 (annual)
XI SPORTS ACCIDENTS	Peterson- Detweiler Western Cas.	\$ 5,000 Death & Dismemberment \$ 5,000 Blanket Medial Expense	Covers athletic team while traveling to and from, and engaging in athletic contests including practice. Includes coaches and managers. \$25 Deductible		
XII GROUP LIFE HOSPITAL SURGICAL & MAJOR MEDICAL	Prudential Ins. Co. 42675 ** Life equal to one times basic annual earnings Hospital - \$45 daily limit Surgical - \$2,000 modified schedule Major Medical - \$100 Deductible; Maternity - \$300 Accident Benefit	**	Coverage all full-time employees 80/20 contribution only on first \$2,500.	9-1-74	Variable

SAUK VALLEY COLLEGE
BOARD OF TRUSTEE COMMITTEE APPOINTMENT
1983-84

Policy Committee

Dave Mandrgoc, Chair
Bill Simpson

Grievance Committee

Dave Mandrgoc, Chair
Bob Wolf

Presidential Evaluation

Oscar Koenig, Chair
Ann Powers

Negotiations

Dick Groharing, Chair
Ann Powers

Energy (Ad Hoc)

Dick Groharing, Chair
Oscar Koenig

Foundation Liaison

Bill Simpson

ICCTA Representative

Dick Groharing

TREASURER'S REPORT

October 31, 1983

EDUCATIONAL FUND

Balance on Hand September 30, 1983 \$ 42,359.18

Receipts:

Taxes - 1982	196,563.52	
Pers. Prop. Tax Replacement	19,149.27	
Charge-Back Revenue	2,234.06	
Federal Work Study	22,167.44	
Fall Tuition	175,000.00	
Transcript Fees	222.00	
Interest on Investments	3,269.43	
Other Revenue	1,051.60	
Expenditure Credits	5,816.87	
Loan from Working Cash	<u>150,000.00</u>	<u>575,474.19</u>

Total Available \$ 617,833.37

Disbursements:

Expenses for October	359,865.36	
Loan to Working Cash	<u>150,000.00</u>	<u>509,865.36</u>

Balance on Hand October 31, 1983 \$ 107,968.01

BUILDING FUND

Balance on Hand September 30, 1983 \$ 82,390.56

Receipts:

Taxes - 1982	49,150.22	
Pers. Prop. Tax Replacement	4,787.32	
Misc. Revenue	236.00	
Expenditure Credits	<u>112.74</u>	<u>54,286.28</u>

Total Available \$ 136,676.84

Disbursements:

Expenses for October	26,250.58	
Loan to Working Cash	<u>90,000.00</u>	<u>116,250.58</u>

Balance on Hand October 31, 1983 \$ 20,426.26

ITE AND CONSTRUCTION FUND

Balance on Hand September 30, 1983 \$ 28,685.55

Receipts:

Interest on Investments 11,331.63

Total Available \$ 40,017.18

Disbursements:

Expenses for October 5,500.00

Balance on Hand October 31, 1983 \$ 34,517.18

BOND AND INTEREST FUND #1

Balance on Hand September 30, 1983 \$ 76,035.49

Receipts:

Taxes - 1983 31,056.03
Interest on Investments 581.13 31,637.16

Total Available \$ 107,672.65

Disbursements:

-0-

Balance on Hand October 31, 1983 \$ 107,672.65

BOND AND INTEREST FUND #4

Balance on Hand September 30, 1983 \$ 88,242.44

Receipts:

Investments 36,082.74
Interest on Investments 732.45 36,815.19

Total Available \$ 125,057.63

Disbursements:

-0-

Balance on Hand October 31, 1983 \$ 125,057.63

WORKING CASH FUND

Balance on Hand September 30, 1983 \$ 15,673.72

Receipts:

Investments	150,000.00	
Interest on Investments	11,586.76	
Loan from Building Fund	90,000.00	
Loan from Educ. Fund	<u>150,000.00</u>	<u>401,586.76</u>

Total Available \$ 417,260.48

Disbursements:

Investments	240,000.00	
Loan to Educational Fund	<u>150,000.00</u>	<u>390,000.00</u>

Balance on Hand October 31, 1983 \$ 27,260.48

INSURANCE FUND

Balance on Hand September 30, 1983 \$ 74,121.98

Receipts:

Taxes - 1982	9,448.66	
Investments Income	<u>538.09</u>	<u>9,986.75</u>

Total Available \$ 84,108.73

Disbursements:

Expenses for October		<u>3,364.99</u>
----------------------	--	-----------------

Balance on Hand October 31, 1983 \$ 80,743.74

FUNDS INVESTED

Central National Bank	S & C	Variable		\$ 405,090.15
Washers National Bank	S & C	9.50	4-20-84	112,460.19
Washers National	S & C	8.72	11-25-83	246,818.99
Washers National	S & C	9.80	2-20-84	105,000.00
Washers National	S & C	9.36	4-3-84	75,000.00
Washers National	S & C	9.78	3-6-84	101,023.17
Washers National	B & I #1	9.30	12-20-83	352,364.93
Washers National	B & I #1	9.25	11-25-83	150,000.00
Washers National	B & I #4	9.50	12-20-83	100,000.00
Washers National	Working Cash	Variable		1,017,000.00
Washers National	Working Cash	9.53	3-26-84	292,482.42
Washers National	Working Cash	9.36	3-29-84	315,177.78
Washers National	Working Cash	8.45	11-14-83	156,656.71
Washers National	Working Cash	8.72	11-25-83	88,135.56
Washers National	Working Cash	9.36	3-27-84	100,000.00
Washers National	Working Cash	9.95	2-13-84	165,442.07
Washers National	Working Cash	9.55	1-12-84	<u>332,689.27</u>

TOTAL INVESTED

\$4,115,341.24

SAUK VALLEY COLLEGE

STUDENT LOAN FUND

Period Ending 10/31/83

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

ASSETS:

Cash in Bank	\$ 826.05
Notes Receivable	<u>8,482.00</u>
	<u>\$9,308.05</u>

LIABILITIES & NET WORTH:

Fund Equity	\$4,631.36	
Net Profit	<u>4,676.69</u>	<u>\$9,308.05</u>

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

INCOME:

Interest Income	\$ 106.69	
Bad Debts Repaid	260.00	
Contribution Income	<u>5,000.00</u>	\$5,366.69

EXPENSES:

Bad Debts	\$ 690.00
-----------------	-----------

<u>NET PROFIT</u>	<u>\$4,676.69</u>
-------------------------	-------------------

SAUK VALLEY COLLEGE

E.O.G. WORKSTUDY FUNDS

Period Ending October 31, 1983

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

Cash On Hand\$	8,247.56	
Workstudy Awards Receivable from Fed. Gov. 1982-83		-0-	
Workstudy Awards Capital 1982-83			\$181,255.40
Workstudy Awards Paid 1982-83.		181,255.40	
E.O.G. Awards Receivable from Fed. Gov. 1982-83.		-0-	
Initial E.O.G. Awards Capital 1982-83.			29,245.00
Initial E.O.G. Awards Paid 1982-83		33,521.01	
Renewal E.O.G. Awards Capital 1982-83.			23,674.00
Renewal E.O.G. Awards Paid 1982-83		19,397.64	
PELL Grant Awards Receivable from Fed. Gov. 1982-83.		(233.40)	
PELL Grant Awards Capital 1982-83.			382,302.00
PELL Grant Awards Paid 1982-83		382,300.83	
PELL Grant Admin. Allowance Rec. from Fed. Gov. 1982-83. . .		-0-	
PELL Grant Admin. Allowance Capital 1982-83.			1,385.00
PELL Grant Admin. Allowance Pd. 1982-83.		1,385.00	
Workstudy Awards Receivable from Fed. Gov. 1983-84		128,258.00	
Workstudy Awards Capital 1982-83			173,825.28
Workstudy Awards Paid 1982-83.		54,199.82	
E.O.G. Awards Receivable from Fed. Gov. 1983-84.		37,865.00	
Initial E.O.G. Awards Capital 1983-84.			32,679.00
Initial E.O.G. Awards Paid 1983-84		8,541.94	
Renewal E.O.G. Awards Capital 1983-84.			27,186.00
Renewal E.O.G. Awards Paid 1983-84		12,360.00	
PELL Grant Awards Receivable from Fed. Gov. 1983-84.		(6,455.00)	
PELL Grant Awards Capital 1983-84.			253,545.00
PELL Grant Awards Paid 1983-84		246,127.35	
Inactive Federal Grants.			1,674.47
		<u>\$1,106,771.15</u>	<u>\$1,106,771.15</u>

SAUK VALLEY COLLEGE BOOKSTORE

Period Ending 10-31-83

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

ASSETS:

Cash in Bank	\$ 67,392.74
Petty Cash	500.00
Account Receivable - Educational Fund	129.50
Inventory 6-31-83	114,591.69
	<u>\$182,613.93</u>

LIABILITIES & NET WORTH:

Accounts Payable - Student Activity Fund	\$ 25.00
Fund Equity	\$231,729.17
Net Loss	(49,140.24)
	<u>182,588.93</u>
	<u>\$182,613.93</u>

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

INCOME:

Textbook Sales	\$104,440.11	
Supply Sales	10,079.98	
Miscellaneous Sales	3,851.26	
Paperback Sales	1,856.54	
Used Book Sales	9,461.54	
Sales Tax Collected	6,404.00	
Other Income	79.58	\$136,173.01

EXPENSES:

Textbooks Purchased	\$131,134.45	
Supply Purchases	14,382.21	
Miscellaneous Purchases	8,348.03	
Paperback Purchases	2,538.93	
Used Books Purchased	7,274.42	
Sales Tax Paid	5,980.01	
Salaries & Wages	10,454.69	
Transportation Charges	2,787.33	
Supply Expense	1,248.95	
Equipment	-0-	
Travel	351.93	
Telephone	38.21	
Dues & Subscriptions	25.00	
Other Expense	677.00	
Over & Under	30.74	
Bad Debts	41.35	185,313.25

NET LOSS on a cash basis without regard to inventory or
accounts payable \$ (49,140.24)

SAUK VALLEY COLLEGE

RESTRICTED PURPOSES FUND

October 31, 1983

Balance on Hand - September 30, 1983	\$188,110.30
October Receipts	123,626.04
id Ck. #5935 Written 1/28/83	1.00
id Ck. #6132 Written 2/18/83	1.00
op Payment Ck. #7525 written 9/7/83	60.00
sh Over - October 14, 1983 deposit	.10
sh Under - October 31, 1983 deposit	(.50)
TOTAL FUNDS AVAILABLE DURING OCTOBER, 1983	\$311,797.94
October Cash Disbursements	228,119.87
Balance on Hand - October 31, 1983	<u>\$ 83,678.07</u>

STATEMENT OF INCOME & EXPENSE

STUDENT ACTIVITY FUND

ACTIVITIES

Comprehensive Fee Income	\$ 6,425.02
Athletic Income	-0-
Admission Income	334.50
Student Activity Income	1,936.30
Student Newspaper Income	36.50
Meal Income	319.00
Sh Over & Under	24.35
Other Income - Student Activity Only	2.00
TOTAL INCOME	<u>\$ 9,077.67</u>

	<u>BUDGET</u>	<u>EXPENSE</u>	
Athletic Expense	\$21,000.	\$6,839.28	
Peerleader & Pom Pom Squad	850.	8.34	
Speech Act. & Readers' Theatre	3,700.	545.29	
Admission Expense	2,800.	390.26	
Social Expense	3,800.	705.46	
Student Activity Exp/Cultural-Social	10,000.	5,302.10	
Student Newspaper Expense	3,300.	401.39	
Associated Student Board Expense	2,000.	286.83	
Men's Intercollegiate Expense	14,200.	3,837.32	
Extramurals - Coed	50.	-0-	
C Clubs	500.	-0-	
Meal Commission	1,600.	496.06	
Contingency Expense/Equipment	-0-	-0-	
Contingencies/Non-Budgeted	200.	-0-	
	<u>\$64,000.</u>	TOTAL EXPENSE	<u>\$ 18,812.33</u>

Excess of Expenditures Over Revenue, as of October 31, 1983	<u>\$ (9,734.66)</u>
---	----------------------

RESTRICTED PURPOSES FUND

STATEMENT OF ASSETS & LIABILITIES

<u>SETS</u>		<u>REVOLVING AGENCY FUND LIABILITIES</u>		<u>AMOUNT</u>
Cash in Bank	\$ 83,678.07	Due Educational Fund	\$ 3,058.99	
		Due Building Fund	211.00	
City Cash	500.00	Due Student Loan Fund	490.80	
		Due Bookstore	2,643.86	
Accounts Rec.	242,939.49	Out of District Fees	(79.41)	
		Student Tuition	296,425.00	
Investments	100,000.00	Tuition Refunds	<u>(26,485.00)</u>	\$276,265.24
<u>RESTRICTED AGENCY FUND LIABILITIES</u>				
		Child Care Operations	\$ 2,377.29	
		Parking	4,385.36	
		Recreation Room Fund	11,159.70	
		Student Locker Fund	582.50	
		Land Lab	1,991.28	
		Community Services	3,871.50	
		Photography Supplies	166.52	
		LPN Supplies	7,810.32	
		Planning Gt. - Title III	(4,867.30)	
		LRC Contributions	864.71	
		Title II Library	-0-	
		HEW Nursing Grants	-0-	
		Nursing Capitation Gt.	(.88)	
		Indochinese Gt. - FY 83	.10	
		Indochinese Gt. - FY 84	1,742.28	
		HITS Grant - Products Unlimited	1,269.45	
		1982-83 Disadv. Gt.	(573.52)	
		1983-84 Disadv. Gt.	(1,365.51)	
		DAVTE Disadv. & Handicapped Gt.	(7,333.81)	
		DAVTE Quality Assistance Gt.	(48.27)	
		Seminars & Development Acct.	-0-	
		Humanities Grant	90.85	
		Miscellaneous Account	(1,114.16)	
		DCCA - Assist. for Econ. Dev.	280.17	
		Economic Dev. Gt. - Income	12,379.03	
		Economic Dev. Gt. - Expenses	(5,446.07)	
		Student Clubs	1,014.88	
		Adult Learning Bk. Chges.	2,345.09	
		SVC Foundation	-0-	
		Community Theatre	49.70	
		College Van	1,705.37	
		Vocational Information Prog.	998.18	
		Student Act/Spec. Proj.	<u>111,095.97</u>	\$145,430.73
<u>FUND EQUITY</u>				
		July 1, 1983	\$15,156.25	
		Excess of Expenditures Over Revenue, as of October 31, 1983	<u>(9,734.66)</u>	\$ 5,421.59
ASSETS	<u>\$427,117.56</u>	TOTAL LIABILITIES & FUND EQUITY		<u>\$427,117.56</u>

BILLS PAYABLE

November 28, 1983

EDUCATIONAL FUND

000-521	PRUDENTIAL	Bal. due for Oct.	2560	\$	104.86
000-565	WALDER & RHODES INC.	Multi-Peril Prem.	2561		6,584.00
814-514-01	SINNISSIPPI MENTAL HEALTH	HSV-110N	2562		337.50
814-514-01	FREEPORT MEMORIAL HOSPITAL	HEA 184E, HEA 284E	2563		337.50
714-550	STANLEY SHIPPERT	Travel	2564		336.21
000-550	NATL COUNC. FOR RESOURCE DEVEL.	Conference	2565		245.00
	SVC PAYROLL FUND	10-31-83 Payroll	2566		173,464.60
000-544.02	POSTMASTER	Postage	2567		1,365.52
000-565	WILKINS LOWE & CO.	Demonstrator's Bond	2568		30.00
	SVC PAYROLL FUND	11-15-83 Payroll	2569		140,919.40
	SVC IMPREST FUND	Partial Reimb.	2570		2,953.55
000-550	W. HAROLD GARNER	Trustee's Dinner	2571		201.75
000-556	W. HAROLD GARNER	Madrigal Tickets	2572		125.00
000-550	RICHARD GROHARING	Travel	2573		172.71
000-541.02	VOID CHECK #2362				-20.00

\$ 327,157.60

.542.00	A M MULTIGRAPHICS	SUPPLIES	2574		352.76
.541.02	ACE HARDWARE	SUPPLIES	2575		53.61
.541.02	AGFA GEVAERT REX INC	SUPPLIES	2576		725.22
.550.00	JANICE AHLING	TRAVEL	2577		38.20
.541.02	ALENCO TOOL SUPPLY	SUPPLIES	2578		42.07
.547.00	THE AMBOY NEWS	SUBSCR	2579		9.00
.541.02	AMERICAN HEART ASSN	SUPPLIES	2580		32.64
.541.02	AMERICAN SCIENTIFIC PRODUCTS	SUPPLIES 340.39			
.541.02	X X	174.50	2581		514.89
.541.02	AMERICAN SOC OF CLIN PATHOL	SUPPLIES	2582		21.00
.541.02	AUTOMOTIVE NEWS	SUPPLIES	2583		40.00
.550.00	GLENN BAILEY	TRAVEL	2584		200.08
.545.00	BAKER & TAYLOR CO	BOOKS	2585		308.39
.545.00	BAKER & TAYLOR CO	BOOKS	2586		955.05
.550.00	JAMES BARBER	TRAVEL	2587		137.65
.541.02	BENNETT WELDING SUPPLY CO	SUPPLIES	2588		82.90
.585.01	TOM BRODERICK TRUCK SALES	EQUIPMENT	2589		225.00
.543.00	BUDEK FILMS & SLIDES	SUPPLIES	2590		13.50
.541.02	BUEHLER LTD	SUPPLIES - 12.00			
.585.01	X X	EQUIPMENT 1850.00	2591		1,862.00
.550.00	JUDITH BURNHAM	TRAVEL	2592		131.98
.541.02	CALBIOCHEM-BEHRING	SUPPLIES	2593		595.75
.541.02	CAROLINA BIOL SUPPLY	SUPPLIES	2594		177.73
.575.00	CENTRAL TELEPHONE CO	SERVICE	2595		3,336.86
.541.02	CHALLENGE COMPUTER SUPPLIES	SUPPLIES	2596		112.59

SAUK VALLEY COLLEGE

APPROVED BY

Kay E. Fisher

PRESIDENT

David W. Mendigore

SECRETARY

DATE 11/28/83

0,547.00	CHRONICLE OF HIGHER EDUC	SUBSCR	2,597	40.00
0,556.00	CLAYTONS FLORAL SHOP	FLOWERS	2,598	41.00
0,550.00	WALTER CLEVENGER	TRAVEL	2,599	50.55
0,545.00	COLUMBIA LIBRARY SUBSCR SERV	BOOKS	2,600	295.00
0,550.00	BOBIS BOX	TRAVEL	2,601	209.72
0,554.00	CROWN PRINTING CO	BROCHURES	2,602	405.00
0,550.00	CAROL CULLUM	TRAVEL	2,603	64.00
0,547.00	THE DAILY GAZETTE	RECRUITMENT	2,604	57.08
0,541.02	DELMAR PUBLISHERS	SUPPLIES	2,605	12.35
0,541.02	DIESEL INJECTION SERV	SUPPLIES	2,606	502.25
0,541.02	DIGI KEY CORP	SUPPLIES	2,607	1,076.23
0,541.02	DIXON CAMERA CENTER	SUPPLIES	2,608	21.90
0,547.00	DIXON EVENING TELEGRAPH	PUB RELA	2,609	18.20
0,541.02	DIXON GARAGE SUPPLY	SUPPLIES	2,610	11.06
0,533.00	DIXON METAL SPECIALTIES	SHOP RENTAL	2,611	400.00
0,547.00	DYNAMIC GRAPHICS	PUB RELA	2,612	121.25
0,550.00	ROBERT EDISON	TRAVEL	2,613	478.66
0,541.02	EMC PUBLISHING	SUPPLIES	2,614	250.00
0,549.00	ECONOMY TROPHY CO	SUPPLIES	2,615	25.00
0,541.02	EDUCATIONAL PRODUCTS	SUPPLIES	2,616	5.96
0,541.02	ELECTROTOOLS INC	SUPPLIES	2,617	45.16
0,545.00	THE ELLISPPRESS	BOOKS	2,618	5.95
0,550.00	JOYCE ERDMANN	TRAVEL	2,619	5.00
0,541.02	FISHER SCIENTIFIC	SUPPLIES	2,620	168.95
0,550.00	DONALD FOSTER	TRAVEL	2,621	92.04
0,541.02	MARK FOSTER MUSIC CO	SUPPLIES	2,622	38.61
0,547.00	THE FULTON JOURNAL	PUB RELA	2,623	10.00
0,545.00	GALE RESEARCH CO	BOOKS	2,624	77.55
0,575.00	HAL GARNER	PHONE CALLS	17.12	
0,550.00	X X	310.14		
0,559.00	X X	300.00	2,625	627.26
0,541.03	GAYLORD BROS INC	SUPPLIES	2,626	44.40
0,550.00	RALPH GELANDER	TRAVEL	2,627	56.80
0,541.02	GIBCO DIAGNOSTICS	SUPPLIES	2,628	68.76
0,541.02	GINNERS HOSPITAL SUPPLY	SUPPLIES	2,629	128.23
0,550.00	MAX GUINNUP	TRAVEL	2,630	25.00
0,533.00	HANSVEDT INDUSTRIES INC	REPAIRS	2,631	406.54
0,541.02	HARCOURT BRACE JOVANOVICH	SUPPLIES	2,632	94.27
0,550.00	AL HARDERSEN	TRAVEL	2,633	13.00
0,541.03	HECKMAN BINDERY	SUPPLIES	2,634	85.85
0,541.02	HIGH TECHNOLOGY	SUPPLIES	2,635	21.00
0,550.00	RICHARD HOLTAM	TRAVEL	2,636	52.40
0,545.00	VICTOR HOTH & CO	BOOKS	2,637	136.08
0,550.00	MICHAEL HUSTAD	TRAVEL	2,638	60.80
0,585.01	I B M	EQUIPMENT	2,639	2,000.00
0,541.02	I B M CORP	SUPPLIES	6.38	181.00
0,537.00	X X	SERVICE	91.77	3,220.81
0,537.00	X X	202.93		191.23
0,562.00	X X	EQUIP RENTAL	394.50	695.58
			2,640	67.5

0.575.00	ILL BELL TELEPHONE	SERVICE	2,641	184.80
0.575.00	ILL BELL TELEPHONE	DIRECTORY LISTING	2,642	28.68
0.593.00	ILL VALLEY COMM COLLEGE	CHARGE BACK	2,643	453.72
4.541.02	IMAGING EDUCATORS	SUPPLIES	2,644	4.50
2.541.02	INDIANA UNIV PRESS	SUPPLIES	2,645	8.59
3.541.02	I SUPPORT COMMUNITY EDUC	SUPPLIES	2,646	16.00
2.550.00	ROSEMARY JOHNSON	TRAVEL	2,647	14.00
0.541.02	JOHNSTONE SUPPLY	SUPPLIES	2,648	383.86
0.593.00	JOLIET JR COLLEGE	CHARGE BACK	2,649	994.70
0.549.00	JOSTENS	DIPLOMAS	2,650	102.77
0.541.02	KABACO TOOLS INC	TOOLS	2,651	63.10
3.541.02	K O SPEEDY PRINTING	SUPPLIES	2,652	36.75
0.541.02	KAROL MEDIA	SUPPLIES	2,653	90.00
0.550.00	NANCY KERR	TRAVEL	2,654	29.30
0.585.00	KIENE DIESEL	EQUIPMENT	2,655	226.00
0.533.00	KLAUS RADIO INC	SERVICE	2,656	288.47
0.550.00	JANE KLUG	TRAVEL	2,657	243.20
0.550.00	KROGER CO	BOARD MEETINGS	2,658	15.02
4.541.02	R S LANDAUER JR	SUPPLIES	2,659	529.10
0.550.00	KATHRYN LILLYMAN	TRAVEL	2,660	140.36
0.550.00	CAROL LINTON	TRAVEL	2,661	19.20
0.550.00	ROBERT LOGEMANN	TRAVEL	2,662	274.80
0.541.01	LOVEJOYS COLLEGE GUIDE	SUPPLIES	2,663	81.00
0.556.00	LUNDSTROM FLORIST	FLOWERS-HERNANDEZ	2,664	15.00
0.541.02	MCCORMICKS FLORAL CENTER	SUPPLIES	2,665	106.78
0.533.03	MCHENRY COUNTY COLLEGE	CHARGE BACK	2,666	124.00
0.533.03	KEN MCLEAN	TRAVEL	2,667	13.00
0.544.01	3M CO	SUPPLIES	2,668	99.54
8.541.02	MTI TELEPROGRAMS INC	SUPPLIES	2,669	56.00
0.545.00	MAIN LINE BOOK CO	BOOKS	2,670	319.91
0.550.00	RONALD MARLIER	TRAVEL	2,671	333.09
0.541.02	MEANS SERVICES	SUPPLIES	2,672	10.16
0.541.02	MELLOTT'S	SUPPLIES	2,673	11.20
2.550.00	JOAN MELVIN	TRAVEL	2,674	21.00
0.541.02	MICHIGAN MEDIA	SUPPLIES	2,675	13.98
0.541.02	MID WEST ASSOCIATED INC	SUPPLIES	2,676	38.85
0.550.00	LINDA MILLER	TRAVEL	2,677	6.50
0.541.02	MITCHELL MANUALS	SUPPLIES	2,678	115.00
5.533.00	ED MUELLER A V	SERVICE 37.50		
0.533.00	X X	354.85	2,679	392.35
2.541.02	MUSIC UNLIMITED	SUPPLIES	2,680	89.78
0.550.00	JANET MYHRE	TRAVEL	2,681	29.00
0.541.02	N A E I R	DUES	2,682	250.00
0.562.00	N C R	EQUIP RENTAL	2,683	6,974.51
0.545.00	N I L B C	BOOK	2,684	67.30
0.541.02	NASCO BIOLOGICAL SUPPLY CO	SUPPLIES	2,685	660.00
0.533.00	N C S INC	SERVICE	2,686	181.00
0.571.00	NORTHERN ILL GAS CO	SERVICE	2,687	3,220.81
0.571.00	NORTHERN ILL GAS CO	SERVICE	2,688	191.23
8.541.02	NORTHERN ILL UNIV	SUPPLIES	2,689	2,660
0.541.02	NORTH OIL CO	SUPPLIES	2,690	675.00

1,541.02	W W NORTON CO	SUPPLIES	2,691	8.59
2,541.02	NATL LEAGUE FOR NURSING	SUPPLIES	2,692	75.00
3,541.02	NATL POLICE CHIEFS & SHERIFFS			
	INFORMATION BUREAU	SUPPLIES	2,693	28.35
0,550.00	BETTY ORLOWSKI	TRAVEL	2,694	73.27
1,541.02	ORTHO DIAGNOSTIC SYSTEMS	SUPPLIES	2,695	91.85
0,550.00	CHARLES OSTER	TRAVEL 52.50		
2,550.00	X X	44.00	2,696	96.50
0,593.00	PARKLAND COLLEGE	CHARGE BACK	2,697	6,403.41
0,550.00	CHARLES PATERSON	TRAVEL	2,698	30.80
0,533.00	PEERLESS INSTRUMENT CO	REPAIRS	2,699	71.43
0,550.00	LINDA PIFER	TRAVEL	2,700	56.40
3,541.02	PILGRIMAGE	SUPPLIES	2,701	12.73
0,544.01	PRATT A V & VIDEO CORP	SUPPLIES	2,702	80.00
2,541.02	PRO/AM MUSIC RESOURCES INC	SUPPLIES	2,703	13.36
5,541.02	PUBLISHERS TEST SERVICE	SUPPLIES	2,704	9.67
0,541.02	P & W SUPPLY CO	SUPPLIES	2,705	3.95
0,554.00	QUAD CITY TIMES	ADS	2,706	66.00
2,533.00	QUICK VAN LINES	MOVING PIANO	2,707	100.00
0,545.00	ROCKFORD MAP PUBLISHERS	BOOKS	2,708	69.00
0,541.02	SVC BOOKSTORE	SUPPLIES 124.66		
0,541.02	X X	40.72		
0,541.02	X X	5.96		
8,541.02	X X	8.75		
0,541.02	X X	.90		
1,541.02	X X	27.43		
0,541.02	X X	10.08		
1,541.02	X X	2.02		
2,541.01	X X	4.61		
3,541.02	X X	.48		
4,541.01	X X	76.02		
5,541.02	X X	7.42		
0,541.01	X X	2.90		
0,541.01	X X	34.96		
0,544.01	X X	20.87		
0,541.01	X X	4.47		
0,541.01	X X	.62		
0,541.02	X X	28.14	2,709	401.01
0,541.02	SVC BUILDING FUND	SUPPLIES	2,710	4.56
3,550.00	SVC RESTRICTED PURP FUND	USE OF VAN-67.50		
0,550.00	X X	22.00	2,711	89.50
0,541.01	SBM EQUIPMENT CENTER	SUPPLIES 61.90		
0,541.01	X X	108.94		
0,541.01	X X	48.96		
0,541.01	X X	610.00		
0,537.00	X X	30.20		
0,585.00	X X	99.50	2,712	959.50
0,550.00	JOHN SAGMOE	TRAVEL	2,713	64.35
0,541.02	SARGENT WELCH SCIENTIFIC CO	SUPPLIES	2,714	221.56
0,541.02	SEARS ROEBUCK & CO	SUPPLIES	2,715	207.66
0,550.00	MICHAEL SEGUIN	TRAVEL	2,716	89.80
0,538.00	SERVOMATION	MEETINGS 12.00		
0,550.00	X X	15.00		
0,556.00	X X	40.00		
0,550.00	X X X	20.00	2,717	87.00

4550.00	KAREN SHAPTON	TRAVEL	2,718	173.79
547.00	B F SHAW PRINTING CO	PRINTING 5634.50		
544.02	X X	POSTAGE ON ABOVE 1408.44		
			2,719	7,042.94
547.00	SHEFFIELD BULLETIN	SUBSCR	2,720	7.00
550.00	STANLEY SHIPPET	TRAVEL	2,721	132.80
544.01	SITLERS SUPPLIES	SUPPLIES	2,722	288.00
541.02	THE SKILLBOOK CO	SUPPLIES	2,723	25.38
533.00	S J SMITH WELDING SUPPLY CO	SERVICE 51.95		
541.02	X X	SUPPLIES 1075.80		
585.00	X X	220.67	2,724	1,348.42
541.02	SPALDINGS USED CARS	SUPPLIES	2,725	150.00
550.00	NORMAN SPENCER	TRAVEL	2,726	115.20
542.00	GLENN SPUTE	SUPPLIES	2,727	10.10
547.00	STERLING CAMERA CENTER	PUB RELA	2,728	142.74
550.00	STERLING CHAMBER OF COMMERCE	DINNERS	2,729	25.00
533.00	STERLING SCHOOL OF BEAUTY	COSMETOLOGY	2,730	12,435.12
541.02	STEWART HEATING & AIR COND	SUPPLIES	2,731	334.00
541.02	C F STOCKER EQUIPMENT	SUPPLIES	2,732	39.40
550.00	SUNNY TRAVEL CENTER	TRAVEL	2,733	198.00
541.02	TEACHING FILMS INC	SUPPLIES	2,734	72.18
541.02	THOMAS COMPUTER CORP	SUPPLIES	2,735	125.65
550.00	ROBERT THOMAS	TRAVEL 172.70		
533.03	X X	82.20	2,736	254.90
541.03	TIME	SUBSCR	2,737	92.00
541.02	TOMATO PRODUCTIONS	FILMS	2,738	99.00
545.00	TRAINEX CORP	BOOKS	2,739	82.50
593.00	TRITON COLLEGE	CHARGE BACK	2,740	1,029.60
541.02	UNITED TOOL PROCESSES CORP	SUPPLIES	2,741	97.55
533.00	UNITED VISUAL AIDS INC	REPAIRS	2,742	100.77
541.03	UNIVERSITY MICROFILMS	SUPPLIES	2,743	695.13
541.02	UNIV OF ILLINOIS	FILMS 23.95		
541.02	X X	68.20		
541.02	X X	101.10		
541.02	X X	18.75		
541.02	X X	86.50		
541.02	X X	19.05	2,744	317.55
541.02	UNIV OF WISC EXTENSION	SUPPLIES 28.63		
541.02	X X	28.38	2,745	57.01
541.03	VALUE LINE INC	SUPPLIES	2,746	245.00
541.02	VAL U TOOL INC	SUPPLIES	2,747	68.67
544.01	VIDEO MASTERS INC	SUPPLIES	2,748	486.55
533.00	VIDEO MIDWEST	SERVICE	2,749	54.36
550.00	MARTLYN VINSON	TRAVEL	2,750	54.00
541.01	VISIBLE COMPUTER SUPPLY	SUPPLIES	2,751	32.54
541.01	VISIBLE COMPUTER SUPPLY	SUPPLIES	2,752	99.89
550.00	GEORGE VRHEL	TRAVEL	2,753	20.00
547.00	W I X N	PUB RELA	2,754	204.00
547.00	W J V M	PUB RELA	2,755	200.00
547.00	W S D R INC	PUB RELA	2,756	192.00

541.03	WWWWW INFORMATION SERV	SUPPLIES	2,757	65.00
550.00	EUGENE WAGNER	TRAVEL	2,758	231.73
541.02	WARDS NATURAL SCI ESTAB	SUPPLIES	2,759	272.31
534.00	WARD MURRAY PACE & JOHNSON	SERVICES	2,760	270.50
593.00	WAUBONSEE COMM COLLEGE	CHARGE BACK	2,761	1,281.00
550.00	MARIE WEIDEN	TRAVEL	2,762	182.90
545.00	WEST PUBLISHING CO	BOOKS	2,763	19.00
614.02	WHITESIDE NEWS SENTINEL	AD	2,764	96.00
550.00	MARY WILLET	TRAVEL	2,765	113.00
541.02	WRITING SALES INC	SUPPLIES	2,766	634.74
545.00	WEST PUBL CO	BOOKS	2,767	177.00
575.00	WESTERN UNION	TELEGRAM	2,768	21.57
541.02	WHITESIDE NEWS SENTINEL	ADS	2,769	96.00
541.01	XEROX	SUPPLIES	2,770	663.91
	SVC IMPREST FUND	MISC EXPENSES	2,771	110.00
541.02	SVC PETTY CASH	SUPPLIES 4.95		
541.02	X X	3.37		
541.01	X X	3.48		
544.02	X X	3.01	2,772	14.81
521.00	PRUDENTIAL	DEC PREMIUM	2,773	22,903.61

100,372.39

Cks. #2560 - 2573 and void #2362

327,157.60

TOTAL EDUCATIONAL FUND FOR NOVEMBER

\$427,529.99

469
99.23
69.13

SITE AND CONSTRUCTION FUND

00-582	MIDWEST BLACKTOP	Repairs	705	\$ 492.90
TOTAL SITE AND CONSTRUCTION FUND FOR NOVEMBER				\$ 492.90

INSURANCE FUND

000-526	SVC EDUCATIONAL FUND	Reimb. Ins. Prem. paid	107	\$6,824.20
000-526	WILKINS-LOWE & CO.	Multi-Peril Bal.	108	1,764.00
000-526	WILKINS-LOWE & CO.	Auto & Catastrophe	109	3,684.00
TOTAL INSURANCE FUND FOR NOVEMBER				\$ 12,272.20

BUILDING FUND

000-533	MIDWEST BLACKTOP	Repairs	7276	\$ 310.00
0541.04	ALL TYPE ELECTRICAL SUPPLY	SUPPLIES	7,277	10.49
0541.04	AMERICAN HOTEL REGISTER CO	SUPPLIES	7,278	273.49
0541.04	BERRY BEARING CO	SUPPLIES	7,279	55.53
0541.04	BUILDERS PLUMBING SUPPLY CO	SUPPLIES	7,280	40.71
0541.04	C B BOILER SERVICE	SUPPLIES	7,281	35.87
0541.04	CENTRAL PLASTICS DISTRIB	SUPPLIES	7,282	32.96
0573.00	COMMONWEALTH EDISON	SERVICE	7,283	17,495.01
0541.04	CRESCENT ELECTRIC CO	SUPPLIES	7,284	134.52
0533.00	DIV OF MANAGEMENT SERV	BOILER CERT	7,285	10.00
0541.04	DYMALON-JOHN HUGHES	SUPPLIES	7,286	25.24
0541.04	FORSTER IMPLEMENT CO	SUPPLIES	7,287	40.86
0533.00	HAROLD J GARBER	SERVICES	7,288	80.00
0541.04	W W GRAINGER CO	SUPPLIES	7,289	30.40
0550.00	GLADYS GUNTLE	TRAVEL	7,290	2.80
0541.04	JIMS REPAIR	SUPPLIES 6.80		
0533.00	X X	REPAIRS 25.79	7,291	32.59
0541.04	ELECTRONICS INC	SUPPLIES	7,292	20.00
0541.04	LEE F S	SUPPLIES	7,293	427.50
0541.04	JOHN A LOOS SONS	SUPPLIES 11.16		
0533.00	X X	SERVICE 148.28	7,294	159.44
0541.04	MCCORMICKS NURSERY	SUPPLIES	7,295	2.98
0587.00	MAGNETROL INTERNATIONAL	EQUIPMENT	7,296	2,244.00
0533.00	DAVID MAYES	SEWAGE TESTING	7,297	190.00
0533.00	MONTGOMERY ELEVATOR CO	SERVICE CONTR	7,298	469.96
0541.04	MORGAN SERVICES	SUPPLIES	7,299	99.23
0541.04	MOTT BROTHERS	SUPPLIES	7,300	69.13

(NEW CHECK SEQUENCE)

0,541.04	P & W SUPPLY	SUPPLIES	101	16.71
0,541.04	RATZLAFF FORD TRACTOR SALES	SUPPLIES	102	8.20
0,541.04	RICKS TIRE & APPLIANCE	SUPPLIES	103	87.23
0,533.00	ROCK VALLEY DISPOSAL	SERVICE	104	102.60
0,541.04	SVC EDUCATIONAL FUND	SUPPLIES	105	68.75
0,541.04	SA SO INC	SUPPLIES	106	51.79
0,533.00	STEWART TRUCK & EQUIP	SERVICE	107	838.95
0,541.04	VISUAL DISPLAY	SUPPLIES	108	103.80
0,550.00	NORMAN WELCH	TRAVEL	109	20.40
0,561.00	WESTWOOD SPORTS CENTER	RENTAL	110	240.00
	SVC IMPREST FUND	MISC EXPENSES	111	24.00

23,545.14

Clk. #7276

310.00

TOTAL BUILDING FUND FOR NOVEMBER

\$ 23,855.14

EST FUND

815-541.01	Teachers College Press	Supplies	6624	\$ 21.29
000-550	NILRC Microcomputer Workshop	Reg. fee	6625	15.00
713-550	Leona Grossman	Travel advance	6626	114.30
100-541.02	BUSS/SEXTANT	Subscr.	6627	19.94
814-550	Illinois Nurses Assn.	Reg. fee	6628	120.00
812-550	Energy Research Center	Reg. fee	6629	105.00
713-550	The Gotach Center for Health	Seminar	6630	38.00
818-550	Ill. Council of Comm. Coll. Admin.	Conf. fee	6631	40.00
818-550	Donald Foster	Travel advance	6632	162.90
000-541.03	Stateville Correctional Center	Subscr.	6633	8.00
818-550	Sterling Chamber of Commerce	Dinner	6634	7.00
000-544	United Parcel Service	Service	6635	17.59
512-550	Art Institute of Chicago	Lecture fee	6636	25.00
000-575	Jan Hughes	Phone calls	6637	8.32
713-550	HERRV	Reg. fee	6638	30.00
000-544	Postmaster	Bus. reply fee	6639	100.00
511-533	Ron Sharp	Modelling-Art	6640	35.00
000-544.02	United Parcel Service	Service	6641	104.29
713-541.02	Aspen Systems Corp.	Subscr.	6642	77.95
713-550	North American Seminar Associates	Reg. fee	6643	55.00
100-541.02	American Institute for Econom. Res.	Supplies	6644	2.00
813-550	I.C.C.C.A.	Conf. fees	6645	40.00
000-544.02	United Parcel Service	Service	6646	26.01
000-545	Illinois Heritage Press	Books	6647	19.90
000-550	I.C.C.C.A.	Conf. fees	6648	40.00
811-550	Holiday Inn East, Springfield	Conference	6649	46.17
812-550	Eugene Wagner	Travel advance	6650	132.30
812-550	I.C.C.C.A.	Conf. fees	6651	40.00
713-550	Rockford Chapter, A.O.R.N.	Workshop	6652	40.00
811-550	I.C.C.C.A.	Conf. fees	6653	40.00
100-550	Charles West	Travel advance	6654	135.00
100-550	Illinois CPA Foundation	Registration	6655	264.00
000-541.03	Catalog Card Corporation	Supplies	6656	496.00
000-550	Quad-County Counseling Center	Conference	6657	50.00
000-533.03	Ill. Comm. Coll. Faculty Assn.	Conf. reg.	6658	72.00
818-550	Dixon Chamber of Commerce	Dinner meeting	6659	8.00
000-549	Dr. Hal Garner	Plaques-Trustees	6660	71.87
814-541.01	Univ. of Washington Press	Supplies	6661	16.45
000-541.02	Case Publications Order Dept.	Supplies	6662	36.00
000-544.02	United Parcel Service	Service	6663	46.39
000-550	S.C. Johnson & Son Inc.	Seminar	6664	24.00
813-550	Holiday Inn O'Hare/Kennedy	Conf. fees	6665	25.00
000-544.02	Postmaster	Grade mailing	6666	135.40
814-533	Vicky Jones	Honorarium	6667	10.00
814-533	Christine Gelback	Honorarium	6668	10.00
000-544.02	United Parcel Service	Service	6669	46.48
813-533	Milledgeville Grange No. 1883	Rental	6670	15.00
000-546	ICPCCP - Paul Heath	Dues	6671	50.00
000-550	I.C.C.C.A.	Conference	6672	45.00
				<hr/>
				3,087.55

EDUCATIONAL FUND - 3063.55
BUILDING FUND - 24.00

SAUK VALLEY COLLEGE

EDUCATIONAL FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIVISION OF BUSINESS SALARIES	36,370.70	36,370.70	21,822.42	14,548.28	153,066.00	116,695.30	116,695.30
DIV OF BUS CONTR SERV	9,523.81	9,523.81	9,523.81	.00	12,000.00	2,476.19	2,476.19
DIV OF BUS SUPPLIES	3,993.25	3,993.25	2,966.60	1,026.65	9,045.00	5,051.75	5,051.75
DIV OF BUS CONF & MEETINGS	994.59	994.59	395.51	599.08	1,750.00	755.41	755.41
FOOD SERV CONTR SERV	.00	.00	.00	.00	200.00	200.00	200.00
FOOD SERV SUPPLIES	127.12	127.12	132.98	5.86 CR	425.00	297.88	297.88
FOOD SERV CONF & MEETINGS	.00	.00	.00	.00	125.00	125.00	125.00
DIV OF AGRIC SALARIES	5,019.15	5,019.15	3,011.49	2,007.66	24,092.00	19,072.85	19,072.85
DIV OF AGRIC CONTR SERV	.00	.00	.00	.00	100.00	100.00	100.00
DIV OF AGRIC SUPPLIES	439.13	439.13	328.61	110.52	1,665.00	1,225.87	1,225.87
DIV OF AGRIC CONF & MEETINGS	115.20	115.20	.00	115.20	610.00	494.80	494.80
DIV OF INDUS ED SALARIES	44,107.70	44,107.70	26,464.62	17,643.08	174,562.00	130,454.30	130,454.30
DIV OF INDUS ED CONTR SERV	1,229.92	1,229.92	300.00	929.92	8,230.00	7,000.08	7,000.08
DIV OF INDUS ED SUPPLIES	10,752.89	10,752.89	5,913.67	4,839.22	25,300.00	14,547.11	14,547.11
DIV OF INDUS ED CONF & MEETINGS	674.55	674.55	316.45	358.10	1,600.00	925.45	925.45
COSMETOLOGY CONTR SERV	16,374.96	16,374.96	3,939.84	12,435.12	54,000.00	37,625.04	37,625.04
COSMETOL SUPPLIES	.00	.00	.00	.00	100.00	100.00	100.00
COSMETOL CONF & MEETINGS	.00	.00	.00	.00	175.00	175.00	175.00
HUMAN SERV CONTR SERV	.00	.00	.00	.00	250.00	250.00	250.00
HUMAN SERV SUPPLIES	301.15	301.15	187.14	114.01	1,350.00	1,048.85	1,048.85
HUMAN SERV CONF & MEETINGS	.00	.00	.00	.00	500.00	500.00	500.00
DIV OF SOC SCI SALARIES	28,737.40	28,737.40	17,242.44	11,494.96	121,706.00	92,968.60	92,968.60
DIV OF SOC SCI SUPPLIES	780.40	780.40	572.97	207.43	3,050.00	2,269.60	2,269.60
DIV OF SOC SCI CONF & MEETINGS	93.80	93.80	93.80	.00	1,400.00	1,306.20	1,306.20
E M T CONTR SERV	.00	.00	.00	.00	1,650.00	1,650.00	1,650.00
E M T SUPPLIES	52.38	52.38	52.38	.00	190.00	137.62	137.62
DIV OF CRIM JUS SALARIES	12,652.50	12,652.50	7,591.50	5,061.00	45,549.00	32,896.50	32,896.50
DIV OF CRIM JUS CONTR SERV	.00	.00	.00	.00	100.00	100.00	100.00
DIV OF CRIM JUS SUPPLIES	990.04	990.04	719.81	270.23	1,060.00	69.96	69.96
DIV OF CRIM JUS CONF & MEETINGS	219.48	219.48	20.00	199.48	850.00	630.52	630.52
LIBRARY TECH SUPPLIES	.00	.00	.00	.00	100.00	100.00	100.00
DIV OF HUMANITIES SALARIES	55,050.25	55,050.25	33,030.15	22,020.10	225,564.00	170,513.75	170,513.75
DIV OF HUMAN. CONTR SERV	.00	.00	.00	.00	350.00	350.00	350.00
DIV OF HUMAN. SUPPLIES	924.04	924.04	426.86	497.18	4,275.00	3,350.96	3,350.96
DIV OF HUMAN. CONF & MEETINGS	318.01	318.01	40.00	278.01	2,500.00	2,181.99	2,181.99
ART DEPT SALARIES	4,966.25	4,966.25	2,979.75	1,986.50	23,838.00	18,871.75	18,871.75
ART DEPT CONTR SERV	220.00	220.00	185.00	35.00	200.00	20.00 CR	20.00 CR

SAUK VALLEY COLLEGE

APPROVED BY

Ray E. Fisher

PRESIDENT

David W. Mendigoc

SECRETARY

DATE 11/28/83

Account	Total Expenditures	To date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
ART DEPT SUPPLIES	147.72	147.72	95.76	51.96	600.00	452.28	452.28
ART DEPT CONF & MEETINGS		.00		.00	200.00	200.00	200.00
MUSIC DEPT SALARIES	4932.50	4932.50	5959.50	3973.00	47676.00	37743.50	37743.50
MUSIC DEPT CONTR SERV	260.00	260.00	160.00	100.00	1200.00	940.00	940.00
MUSIC DEPT SUPPLIES	502.81	502.81	334.83	167.98	1450.00	947.19	947.19
MUSIC DEPT CONF & MEETINGS	75.00	75.00	25.00	50.00	500.00	425.00	425.00
DIV OF MATH SCI SALARIES	43879.35	43879.35	26327.61	17551.74	175946.00	132066.65	132066.65
DIV OF MATH SCI CONTR SERV		.00		.00	1600.00	1600.00	1600.00
DIV OF MATH SCI SUPPLIES	8106.61	8106.61	6013.10	2093.51	10850.00	2743.39	2743.39
DIV OF MATH SCI CONF & MEETINGS	997.58	997.58	997.58	.00	1500.00	502.42	502.42
DIV OF MED LAB TECH SALARIES	14392.30	14392.30	10585.38	3806.92	45683.00	31290.70	31290.70
DIV OF MED LAB TECH CONTR SERV	136.00	136.00	136.00	.00	1500.00	1364.00	1364.00
DIV OF MED LAB TECH SUPPLIES	4252.29	4252.29	3141.51	1110.78	12990.00	8737.71	8737.71
DIV OF MED LAB TECH CONF & MEETINGS	81.60	81.60	81.60	.00	1420.00	1338.40	1338.40
DIV OF ADN SALARIES	32294.98	32294.98	22289.98	10005.00	110144.00	77849.02	77849.02
DIV OF ADN OFC SALARIES	3756.11	3756.11	2884.85	871.26	10455.00	6698.89	6698.89
DIV OF ADN CONTR SERV	80.00	80.00	80.00	.00	620.00	540.00	540.00
DIV OF ADN SUPPLIES	738.95	738.95	475.04	263.91	2525.00	1786.05	1786.05
ADN CONF & MEETINGS	241.40	241.40	55.20	186.20	2,000.00	1,944.80	1,944.80
DIV OF LPN SALARIES	24914.19	24914.19	18261.65	6652.54	77971.00	53056.81	53056.81
LPN CONTR SERV	80.00	80.00	80.00	.00	545.00	465.00	465.00
LPN SUPPLIES	711.80	711.80	452.28	259.52	2860.00	2148.20	2148.20
LPN CONF & MEETINGS	282.30	282.30		282.30	1650.00	1367.70	1367.70
DIV OF RAD TECH SALARIES	9510.18	9510.18	7374.78	2135.40	25625.00	16114.82	16114.82
RAD TECH CONTR SERV	80.00	80.00	80.00	.00	1837.00	1757.00	1757.00
RAD TECH SUPPLIES	1390.49	1390.49	117.89	1272.60	2565.00	1174.51	1174.51
RAD TECH CONF & MEETINGS	582.11	582.11	80.20	501.91	1920.00	1337.89	1337.89
DIV OF PHYS ED SALARIES	9013.15	9013.15	5407.89	3605.26	43263.00	34249.85	34249.85
PHYS ED CONTR SERV	598.90	598.90	598.90	.00	2000.00	1401.10	1401.10
PHYS ED SUPPLIES	354.05	354.05	340.68	13.37	1400.00	1045.95	1045.95
PHYS ED CONF & MEETINGS		.00		.00	700.00	700.00	700.00
DIV OF NURSING ASST CONTR SERV		.00		.00	300.00	300.00	300.00
NURSING ASST SUPPLIES	69.04	69.04	69.04	.00	350.00	280.96	280.96
NURSING ASST CONF & MEETINGS		.00		.00	100.00	100.00	100.00
INSTR ADMIN SECR SALARIES	9221.35	9221.35	7123.27	2098.08	25177.00	15955.65	15955.65
INSTR ADMIN FED WORK STUDY	3662.33	3662.33	2632.24	1030.09	13000.00	9337.67	9337.67
WORKROOM FED WORK STUDY	2068.62	2068.62	1484.05	584.57	7250.00	5181.38	5181.38

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
WORKROOM CONTR SERV	4,079.50	4,079.50	4,079.50	.00	4,700.00	620.50	620.50
UNALLOCATED CONTR INSTR ADMIN	284.70	284.70	192.93	91.77	1,900.00	1,615.30	1,615.30
FACULTY OFC SUPPLIES	207.09	207.09	158.24	48.85	900.00	692.91	692.91
INSTITU COMMITTEES SUPPLIES		.00		.00	300.00	300.00	300.00
WORKROOM SUPPLIES	1,217.74 ◊	1,217.74 CR	841.42 ◊	376.32 CR	1,000.00	2,217.74	2,217.74
PUB INFO ADMIN SALARIES	11,619.00	11,619.00	9,037.00	2,582.00	30,984.00	19,365.00	19,365.00
PUB INFO SECR SALARIES	532.80	532.80	384.80	148.00	2,000.00	1,467.20	1,467.20
PUB INFO SUPPLIES	15,683.18	15,683.18	8,858.54	6,824.64	77,600.00	61,916.82	61,916.82
PUB INFO CONF & MEETINGS	206.40	206.40	149.60	56.80	1,000.00	793.60	793.60
ASST DEAN ARTS & SOC SCI SALARY	11,809.16	11,809.16	9,184.90	2,624.26	31,491.00	19,681.84	19,681.84
PART TIME OVERLOAD	8,918.66	8,918.66		8,918.66	47,000.00	38,081.34	38,081.34
NIGHT PREMIUMS	200.00	200.00		200.00		200.00 CR	200.00 CR
SUMMER SALARIES	49,845.00	49,845.00	49,845.00	.00	44,200.00	5,645.00 CR	5,645.00 CR
SECR SALARY	4,405.86	4,405.86	3,426.78	979.08	11,749.00	7,343.14	7,343.14
FED WORK STUDY	2,251.98	2,251.98	1,550.16	701.82	5,800.00	3,548.02	3,548.02
SUPPLIES	258.86	258.86	182.27	76.59	800.00	541.14	541.14
CONF & MEETINGS	512.28	512.28	499.11	13.17	2,000.00	1,487.72	1,487.72
ASST DEAN BUS & TECH-SALARY	12,430.88	12,430.88	9,668.46	2,762.42	33,149.00	20,718.12	20,718.12
PART TIME OVERLOAD	19,100.23	19,100.23	1,862.06	17,238.17	100,000.00	80,899.77	80,899.77
SUMMER SALARIES	38,874.25	38,874.25	38,852.25	22.00	41,000.00	2,125.75	2,125.75
SECR SALARIES	5,089.86	5,089.86	3,958.78	1,131.08	13,573.00	8,483.14	8,483.14
FED WORK STUDY	4,265.34	4,265.34	2,852.50	1,412.84	11,256.00	6,990.66	6,990.66
SUPPLIES	227.53	227.53	172.44	55.09	1,000.00	772.47	772.47
CONF & MEETINGS	1,337.16	1,337.16	626.33	710.83	2,600.00	1,262.84	1,262.84
ASST DEAN COMM & EXTEN SERV-SALARY	15,238.44	15,238.44	11,852.12	3,386.32	40,636.00	25,397.56	25,397.56
INSTR SALARIES	30,446.26	30,446.26	14,827.50	15,618.76	110,000.00	79,553.74	79,553.74
COMM SERV COORDINATORS		.00		.00	6,500.00	6,500.00	6,500.00
SECR SALARY	4,380.38	4,380.38	3,406.96	973.42	11,681.00	7,300.62	7,300.62
FED WORK STUDY	1,774.64	1,774.64	1,573.64	201.00	3,655.00	1,880.36	1,880.36
CONTR SERV	1,325.00	1,325.00	1,310.00	15.00	5,000.00	3,675.00	3,675.00
SUPPLIES	1,236.90	1,236.90	914.78	322.12	3,000.00	1,763.10	1,763.10
CONF & MEETINGS	117.40	117.40		117.40	2,500.00	2,382.60	2,382.60
ASST DEAN HEALTH & NAT SCI-SALARY	10,609.22	10,609.22	9,359.22	1,250.00	33,149.00	22,539.78	22,539.78
PART TIME OVERLOAD	16,417.10	16,417.10	7,856.47	8,560.63	75,000.00	58,582.90	58,582.90

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
SUMMER SESSION	31,171.88	31,171.88	30,836.88	335.00	30,000.00	1,171.88 CR	1,171.88 CR
FED WORK STUDY	4,447.42	4,447.42	3,030.03	1,417.39	13,596.00	2,148.58	2,148.58
CONTR SERV	70.00	70.00	50.00	20.00	300.00	230.00	230.00
SUPPLIES	178.11	178.11	40.16	137.95	800.00	621.89	621.89
CONF & MEETINGS	142.54	142.54	22.54	120.00	1,850.00	1,707.46	1,707.46
ACADEMIC SKILLS SALARIES	16,248.00	16,248.00	9,748.80	6,499.20	71,365.00	55,117.00	55,117.00
ACADEMIC SKILLS CONTR SERV	37.50	37.50		37.50	500.00	462.50	462.50
ACADEMIC SKILLS SUPPLIES	360.15	360.15	226.26	133.89	2,000.00	1,639.85	1,639.85
ACADEMIC SKILLS CONF & MEETINGS	411.62	411.62	201.90	209.72	700.00	288.38	288.38
HONORS PROG CONTR SERV		.00		.00	100.00	100.00	100.00
HONORS PROG SUPPLIES	2.81	2.81	1.75	1.06	110.00	107.19	107.19
HONORS PROG CONF & MEETINGS		.00		.00	550.00	550.00	550.00
DEAN OF INSTR ADMIN SALARIES	14,682.41	14,682.41	11,419.65	3,262.76	39,153.00	24,470.59	24,470.59
DEAN OF INSTR SECR SALARIES	5,642.63	5,642.63	4,388.71	1,253.92	15,047.00	4,404.37	4,404.37
STUDENT TUTORS	437.17	437.17	237.85	199.32	2,000.00	1,562.83	1,562.83
CONTR SERV		.00		.00	200.00	200.00	200.00
DEAN OF INSTR SUPPLIES	448.93	448.93	369.14	79.79	2,000.00	1,551.07	1,551.07
DEAN OF INSTR CONF & MEETINGS	694.69	694.69	372.75	321.94	1,600.00	905.31	905.31
LRC PROF SALARIES	20,175.14	20,175.14	14,012.14	6,163.00	73,956.00	53,780.86	53,780.86
LRC SECR SALARIES	13,106.60	13,106.60	10,194.02	2,912.58	34,951.00	21,844.40	21,844.40
LRC FED WORK STUDY	3,316.43	3,316.43	2,241.93	1,074.50	13,000.00	4,683.57	4,683.57
LRC CONTR SERV	1,738.62	1,738.62	940.17	798.45	4,500.00	2,761.38	2,761.38
XEROX SUPPLIES	901.78	901.78 CR	12.23	914.01 CR	2,000.00	2,901.78	2,901.78
LIBRARY SUPPLIES	8,059.95	8,059.95	7,010.41	1,049.54	13,040.00	4,980.05	4,980.05
A V SUPPLIES	2,130.56	2,130.56	925.06	1,205.50	7,850.00	5,719.44	5,719.44
LIBRARY BOOKS	9,919.58	9,919.58	7,429.62	2,489.96	30,000.00	20,080.42	20,080.42
LRC CONF & MEETINGS	434.87	434.87	133.90	300.97	750.00	315.13	315.13
ADM & REC PROF SALARIES	11,208.41	11,208.41	8,717.65	2,490.76	29,889.00	18,680.59	18,680.59
ADM & REC SECR SALARIES	17,770.57	17,770.57	13,854.23	3,916.34	46,996.00	29,225.43	29,225.43
ADM & REC FED WORK STUDY	2,610.43	2,610.43	1,962.23	648.20	10,958.00	8,347.57	8,347.57
ADM & REC CONTR SERV	982.74	982.74	982.74	.00	2,600.00	1,617.26	1,617.26
ADM & REC SUPPLIES	2,231.03	2,231.03	2,075.09	155.94	6,000.00	3,768.97	3,768.97
ADM & REC CONF & MEETINGS	64.00	64.00		64.00	800.00	736.00	736.00
COUNSELING PROF SALARIES	22,196.75	22,196.75	17,205.09	4,991.66	59,900.00	37,703.25	37,703.25
COUNSELING SECR SALARIES	4,405.86	4,405.86	3,426.78	979.08	11,749.00	7,343.14	7,343.14
HEALTH SERV SUPPLIES	25.00	25.00	25.00	.00	300.00	275.00	275.00
FTN AIDS PROF SALARIES	11,539.88	11,539.88	8,975.46	2,564.42	30,773.00	19,233.12	19,233.12

Account	Total Expenditures	To Date	Prev Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
FIN AIDS SECR SALARIES	8,389.88	8,389.88	6,525.46	1,864.42	22,373.00	13,983.12	13,983.12
STUDENT SERV ADMIN SALARY	13,880.61	13,880.61	10,796.03	3,084.58	37,015.00	23,134.39	23,134.39
STUDENT SERV SECR SALARIES	5,616.36	5,616.36	4,368.28	1,248.08	14,977.00	9,360.64	9,360.64
STUDENT SERV FED WORK STUDY	12,549.85	12,549.85	8,683.35	3,866.50	45,100.00	32,550.15	32,550.15
COACHING SALARIES	4,487.50	4,487.50	350.00	4,137.50	11,845.00	7,357.50	7,357.50
STUDENT SERV CONTR SERV	565.70	565.70	565.70	.00	800.00	234.30	234.30
STUDENT SERV SUPPLIES	4,632.00	4,632.00	3,702.75	929.25	12,800.00	8,168.00	8,168.00
COMMENCEMENT	313.42	313.42	210.65	102.77	6,000.00	5,686.58	5,686.58
STUDENT SERV CONF & MEETINGS	1,394.14	1,394.14	482.90	911.24	4,650.00	3,255.86	3,255.86
STUDENT RECRUITMENT	495.80	495.80	28.30	467.50	1,500.00	1,004.20	1,004.20
PUB SERV SALARIES		.00		.00	4,600.00	4,600.00	4,600.00
PUB SERV CONTR SERV		.00		.00	2,800.00	2,800.00	2,800.00
PUB SERV SUPPLIES		.00		.00	7,500.00	7,500.00	7,500.00
SERVICE STAFF SALARIES	138,247.74	138,247.74	107,267.60	30,980.14	384,671.00	246,423.26	246,423.26
MAINT FED WORK STUDY - BOYS	22,794.61	22,794.61	18,218.36	4,576.25	82,000.00	59,205.39	59,205.39
MATRONS FED WORK STUDY	7,762.44	7,762.44	6,272.75	1,489.69		7,762.44 CR	7,762.44 CR
GAS	38,638.85	38,638.85	35,226.81	3,412.04	154,600.00	115,961.15	115,961.15
TELEPHONE	10,120.77	10,120.77	7,020.57	3,100.20	30,865.00	20,744.23	20,744.23
PRES OFC ADMIN SALARY	19,946.97	19,946.97	15,514.31	4,432.66	53,192.00	33,245.03	33,245.03
PRES OFC SECR SALARY	6,460.47	6,460.47	5,024.81	1,435.66	17,228.00	10,767.53	10,767.53
PRES OFC FED WORK STUDY	951.38	951.38	671.66	279.72	3,484.00	2,532.62	2,532.62
PRES OFC CONTR SERV		.00		.00	1,000.00	1,000.00	1,000.00
PRES OFC SUPPLIES	740.17	740.17	533.38	206.79	3,250.00	2,509.83	2,509.83
PRES OFC CONF & MEETINGS	727.51	727.51	338.37	389.14	3,000.00	2,272.49	2,272.49
SPECIAL AFFAIRS	1,084.01	1,084.01	863.01	221.00	3,500.00	2,415.99	2,415.99
PRES OFC OTHER EXP	2,485.50	2,485.50	2,185.50	300.00	4,900.00	2,414.50	2,414.50
BUS OFC ADMIN SALARIES	16,357.50	16,357.50	12,722.50	3,635.00	43,620.00	27,262.50	27,262.50
BUS OFC PROF SALARIES	11,845.88	11,845.88	9,213.46	2,632.42	31,589.00	19,743.12	19,743.12
BUS OFC SECR SALARIES	25,198.77	25,198.77	14,618.09	5,580.68	66,968.00	41,769.23	41,769.23
BUS OFC FED WORK STUDY	1,144.00	1,144.00	1,144.00	.00		1,144.00 CR	1,144.00 CR
BUS OFC CONTR SERV	4,809.31	4,809.31	4,809.31	.00	5,050.00	240.69	240.69
BUS OFC SUPPLIES	2,907.07	2,907.07 CR	1,802.75	1,104.32 CR	8,000.00	10,907.07	10,907.07
BUS OFC CONF & MEETINGS	944.70	944.70	446.84	497.86	3,000.00	2,055.30	2,055.30
LEGAL CONTR	1,949.12	1,949.12	1,678.62	270.50	8,000.00	6,050.88	6,050.88
BOARD SUPPLIES	392.79	392.79	295.92	96.87	2,500.00	2,107.21	2,107.21
BOARD CONF & MEETINGS	536.80	536.80	127.32	409.48	3,500.00	2,963.20	2,963.20
INSTITU SECR SALARIES	4,473.00	4,473.00	3,479.00	994.00	11,928.00	7,455.00	7,455.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
SWITCHBOARD FED WORK STUDY	1,334.37	1,334.37	997.50	336.87	3,685.00	2,350.63	2,350.63
CONTINGENCY FED WORK STUDY	973.14	973.14	665.79	307.35	4,448.00	3,474.86	3,474.86
GROUP MED & LIFE INS	122,119.05	122,119.05	101,793.62	20,325.43	258,400.00	136,280.95	136,280.95
TUITION REIMBURSEMENT	540.00	540.00	540.00	.00	6,500.00	5,960.00	5,960.00
IN SERVICE TRAINING	291.20	291.20		291.20	5,000.00	4,708.80	4,708.80
UNALLOCATED CONTR	522.79	522.79	292.01	230.78	2,400.00	1,877.21	1,877.21
FACULTY ASSN SUPPLIES	22.81	22.81	3.04	19.77	200.00	177.19	177.19
POSTAGE	7,825.76	7,825.76	4,588.92	3,236.85	40,000.00	32,174.24	32,174.24
PUBLICATIONS & DUES	2,965.58	2,965.58	2,915.58	50.00	6,310.00	3,344.42	3,344.42
ADVERTISING	211.50	211.50	211.50	.00	600.00	388.50	388.50
RECRUITMENT	1,559.13	1,559.13	1,493.13	66.00	2,500.00	940.87	940.87
GENERAL INSURANCE	22,930.00	22,930.00	16,818.00	6,112.00	16,000.00	6,930.00 CR	6,930.00 CR
EQUIPMENT	1,316.69	1,316.69	770.52	546.17	25,831.30	25,699.31	25,699.31
VOC ED EQUIPMENT	19,885.22	19,885.22	15,810.22	4,075.00		19,885.22 CR	19,885.22 CR
TUITION CHARGE BACK	13,284.44	13,284.44	3,122.01	10,162.43	25,000.00	11,715.56	11,715.56
INSTITU RES SUPPLIES	3.34	3.34	3.34	.00	500.00	496.66	496.66
DATA PROC SERV PROF SALARIES	21,360.69	21,360.69	16,613.87	4,746.82	56,962.00	35,601.31	35,601.31
DATA PROC SECR SALARIES	4,533.41	4,533.41	3,510.65	1,022.76	12,273.00	7,739.59	7,739.59
DATA PROC FED WORK STUDY	1,790.57	1,790.57	1,331.62	458.95	6,365.00	4,574.43	4,574.43
DATA PROC CONTR SERV	22,145.85	22,145.85	21,964.85	181.00	34,750.00	12,604.15	12,604.15
DATA PROC SUPPLIES	1,744.75	1,744.75	1,673.84	70.91	8,600.00	6,855.25	6,855.25
DATA PROC CONF & MEETINGS	50.55	50.55		50.55	1,500.00	1,449.45	1,449.45
DATA PROC EQUIP RENTAL	36,413.68	36,413.68	29,044.67	7,369.01	95,750.00	59,336.32	59,336.32
PLANNING & DEVEL PROF SALARIES	11,416.13	11,416.13	8,879.21	2,536.92	30,443.00	19,026.87	19,026.87
PL & DEVEL SECR SALARIES	3,676.13	3,676.13	2,758.13	918.00	11,016.00	7,339.87	7,339.87
PL & DEVEL CONTR SERV		.00		.00	300.00	300.00	300.00
PL & DEVEL SUPPLIES	848.54	848.54	396.49	452.05	1,155.00	306.46	306.46
PL & DEVEL CONF & MEETINGS	848.74	848.74	175.55	673.19	2,250.00	1,401.26	1,401.26
AFFIRM ACTION CONTR SERV		.00		.00	300.00	300.00	300.00
AFFIRM ACTION SUPPLIES		.00		.00	100.00	100.00	100.00
AFFIRM ACTION CONF & MEETINGS		.00		.00	300.00	300.00	300.00
CONTINGENCIES		.00		.00	92,955.00	92,955.00	92,955.00

156,354,474 T 156,354,474 T 114,183,162 T 421,713,12 T 493,878,500 T 3,375,240,26 T 3,375,240,26 T

BUILDING FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MAINT & BLDG SUPPLIES	7,354.08	7,354.08	5,813.47	1,540.61	58,000.00	50,645.92	50,645.92
MAINT CONF & MEETINGS	207.60	207.60	160.40	47.20	3,000.00	2,792.40	2,792.40
SERVICE EQUIPMENT	2,244.00	2,244.00		2,244.00	17,650.00	15,406.00	15,406.00
MAINT CONTR SERV	14,758.46	14,758.46	12,582.88	2,175.58	42,500.00	27,741.54	27,741.54
ELECTRICITY	73,436.66	73,436.66	55,941.65	17,495.01	236,400.00	162,963.34	162,963.34
RENTAL CHARGES	240.00	240.00		240.00	1,000.00	760.00	760.00
CONTINGENCIES		.00		.00	25,000.00	25,000.00	25,000.00
	98,240.80 T	98,240.80 T	74,498.40 T	23,742.40 T	383,550.00 T	285,309.20 T	285,309.20 T

SITE AND CONSTRUCTION FUND

SITE IMPROVEMENT	5,992.90	5,992.90	5,500.00	492.90	5,000.00	992.90 CR	992.90 CR
BLDG IMPROVEMENT		.00		.00	275,000.00	275,000.00	275,000.00
INSTR EQUIPMENT		.00		.00	5,000.00	5,000.00	5,000.00
SERVICE EQUIPMENT		.00		.00	5,000.00	5,000.00	5,000.00
OTHER CAPITAL OUTLAY		.00		.00	5,000.00	5,000.00	5,000.00
	5,992.90 T	5,992.90 T	5,500.00 T	492.90 T	295,000.00 T	284,007.10 T	284,007.10 T

BOND AND INTEREST #1

DEBT PRINCIPAL RETIREMENT		.00		.00	250,000.00	250,000.00	250,000.00
INTEREST		.00		.00	23,125.00	23,125.00	23,125.00
OTHER CHARGES		.00		.00	500.00	500.00	500.00
	.00 T	.00 T	.00 T	.00 T	273,625.00 T	273,625.00 T	273,625.00 T

BOND AND INTEREST #4

DEBT PRINCIPAL RETIREMENT		.00		.00	250,000.00	250,000.00	250,000.00
INTEREST		.00		.00	28,125.00	28,125.00	28,125.00
OTHER CHARGES		.00		.00	500.00	500.00	500.00
	.00 T	.00 T	.00 T	.00 T	278,625.00 T	278,625.00 T	278,625.00 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

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
WORKMENS COMP	12109.00	12109.00	12109.00	.00	20.000.00	7,891.00	7,891.00
TORT LIABILITY	12272.20	12272.20		12272.20	13.000.00	727.80	727.80
UNEMPLOYMENT COMP	2797.13	2797.13	2797.13	.00	20.000.00	17,202.87	17,202.87
AUDIT COSTS		.00		.00	14.000.00	14.000.00	14.000.00

27,178.33 T 27,178.33 T 14,906.13 T 12,272.20 T 67,000.00 T 34,821.67 T 34,821.67 T

REVENUE REPORT

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1982 TAXES	420,935.04	420,935.04	224,371.52	196,563.52	471,475.00	50,539.96	50,539.96
1983 TAXES		.00		.00	471,475.00	471,475.00	471,475.00
BACK TAXES	653.09	653.09	653.09	.00	.00	653.09 CR	653.09 CR
IN LIEU OF TAXES	1,108.75	1,108.75	1,108.75	.00		1,108.75 CR	1,108.75 CR
PERS PROP TAX REPL	74,390.24	74,390.24	60,240.97	14,149.27	77,704.00	1,686.24 CR	1,686.24 CR
CHARGE BACK REVENUE	2419.35	2419.35	185.29	2,234.06	12,000.00	4,580.65	4,580.65
STATE APPORTIONMENT	320,680.25	320,680.25	320,680.25	.00	128,272.10	96,204.07	96,204.07
VOC ED REG REIMB	40,421.00	40,421.00 CR	40,421.00	.00	14,682.00	18,710.00	18,710.00
VOC ED EQUIP REIMB		.00		.00	94,000.00	94,000.00	94,000.00
STATE WORK STUDY		.00		.00	1.00	1.00	1.00
FED WORK STUDY	54,199.82	54,199.82	32,032.38	22,167.44	170,658.00	11,645.81	11,645.81
OTHER FED SOURCES		.00		.00	2,000.00	2,000.00	2,000.00
SUMMER TUITION	154,200.58	154,200.58	154,200.58	.00	172,000.00	17,799.42	17,799.42
STUDENT TUITION	375,000.00	375,000.00	200,000.00	175,000.00	607,500.00	232,500.00	232,500.00
SPRING TUITION		.00		.00	600,000.00	600,000.00	600,000.00
GRADUATION FEES	11.00	11.00 CR	11.00	.00	1,000.00	1,011.00	1,011.00
TRANSCRIPT FEES	291.00	291.00	69.00	222.00	1,100.00	809.00	809.00
PUB SERV INCOME		.00		.00	14,900.00	14,900.00	14,900.00
INTEREST ON INVESTMENTS	3,269.43	3,269.43		3,269.43	10,000.00	6,730.57	6,730.57
OTHER REVENUE	1,225.10	1,225.10	173.50	1,051.60	3,000.00	1,774.90	1,774.90

1,372,940.65 1,372,940.65 953,283.33 419,657.32 4,138,216.00 2,765,275.35 2,765,275.35

BUILDING FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1982 TAXES	105,237.39	105,237.39	56,087.17	49,150.22	117,868.00	126,306.1	126,306.1
1983 TAXES		.00		.00	117,868.00	117,868.00	117,868.00
BACK TAXES	163.28	163.28	163.28	.00		163.28 CR	163.28 CR
IN LIEU OF TAXES	277.20	277.20	277.20	.00		277.20 CR	277.20 CR
PERS PROP TAX REPL	19,847.56	19,847.56	15,060.24	4,787.32	19,426.00	4,215.6 CR	4,215.6 CR
INTEREST ON INVESTMENTS		.00		.00	100.00	100.00	100.00
MISC REVENUE	652.00	652.00	416.00	236.00	1,200.00	548.00	548.00
	126,177.43 T	126,177.43 T	72,003.89 T	54,173.54 T	256,462.00 T	130,284.57 T	130,284.57 T

SITE AND CONSTRUCTION FUND

CONTRIBUTIONS & GRANTS-FEDERAL

INTEREST ON INVESTMENTS

	.00		.00	35,000.00	35,000.00	35,000.00
26,176.83	26,176.83	10,770.04	15,406.79	75,000.00	48,823.17	48,823.17
26,176.83 T	26,176.83 T	10,770.04 T	15,406.79 T	110,000.00 T	83,823.17 T	83,823.17 T

BOND AND INTEREST #1

1982 TAXES
1983 TAXES
BACK TAXES
IN LIEU OF TAXES
PERS PROP TAX REPL
INTEREST ON INVESTMENTS

71,927.42	71,927.42	40,871.39	31,056.03	121,405.00	49,477.58	49,477.58
	.00		.00	121,405.00	121,405.00	121,405.00
168.17	168.17	168.17	.00		168.17 CR	168.17 CR
285.49	285.49	285.49	.00		285.49 CR	285.49 CR
34,605.00	34,605.00	34,605.00	.00	34,605.00	.00	.00
3,206.46	3,206.46	2,625.33	581.13	15,000.00	11,793.54	11,793.54
110,192.54 T	110,192.54 T	78,555.38 T	31,637.16 T	292,415.00 T	182,222.46 T	182,222.46 T

WORKING CASH FUND

INTEREST ON INVESTMENTS

60,837.74	60,837.74	53,326.14	7,511.60	100,000.00	39,162.26	39,162.26
60,837.74 T	60,837.74 T	53,326.14 T	7,511.60 T	100,000.00 T	39,162.26 T	39,162.26 T

INSURANCE FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1982 TAXES	21,935.26	21,935.26	12,486.60	9,448.66	36,932.00	14,996.74	14,996.74
1983 TAXES		.00		.00	36,932.00	36,932.00	36,932.00
BACK TAXES	86.86	86.86	86.86	.00		86.86 CR	86.86 CR
INTEREST ON INVESTMENTS	1,803.36	1,803.36	1,265.27	538.09		1,803.36 CR	1,803.36 CR
	23,825.48 T	23,825.48 T	13,838.73 T	9,986.75 T	73,864.00 T	50,038.52 T	50,038.52 T

BOND AND INTEREST #4

1982 TAXES	83,569.30	83,569.30	47,486.56	36,082.74	141,049.00	57,479.70	57,479.70
BACK TAXES	195.38	195.38	195.38	.00		195.38 CR	195.38 CR
IN LIEU OF TAXES	331.70	331.70	331.70	.00		331.70 CR	331.70 CR
INTEREST ON INVESTMENTS	2,546.62	2,546.62	1,814.17	732.45	500.00	2,046.62 CR	2,046.62 CR
	86,643.00 T	86,643.00 T	49,827.81 T	36,815.19 T	141,549.00 T	54,906.00 T	54,906.00 T

SAUK VALLEY COLLEGE

APPROVED BY

Kay E. Fisher

PRESIDENT

David W. Mandigoe

SECRETARY

DATE 11/28/83