

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING
Room 2K2 Second Floor
November 24, 1986

7:00 p.m.

- A. Call to Order
- B. Roll Call
- C. Communications from Visitors
- D. Organization of New Board
 - 1. Nomination and Election of Chair
 - 2. Nomination and Election of Vice-chair
 - 3. Nomination and Election of Secretary
 - 4. Appointment of Treasurer
 - 5. Appointment of Attorney
 - 6. Appointment of ICCTA Representative
 - 7. Appointment of Auditing Firm
- E. Designation of Depositories for Funds
- F. Determination of Date and Time of Meetings
- G. Confirmation of Board Policies
- H. Approval of Minutes
- I. Financial Reports and Actions:
 - 1. Treasurer's Report
 - 2. Current Disbursements
 - 3. Current Payroll Journal
 - 4. Site and Construction Report
 - 5. Approval of FY 87 Levy
 - 6. Summer Tuition Report
 - 7. Audit Report
 - 8. Collateralization Policy Recommendation
- J. Executive Session
- K. Personnel Recommendations:
 - 1. Administrative Consideration
 - 2. Other
- L. Other Actions:
 - 1. Board Resolution
 - 2. Board Resolutions-Illinois Nurse Practice Act
 - 3. Engineering change Recommendation
 - 4. Student Academic Achievement Awards Expansion
 - 5. Donation
 - 6. Christmas Holidays

M. Reports:

1. Students Trustee
2. ICCTA Representative
3. Foundation Liaison
4. Board Chair
5. Other

N. President's Report:

1. Facilities Update
2. "2 + 2" Concept
3. Joint Faculty Workshop
4. Marketing Efforts
5. Coordinator of Theatre Activities
6. Other

O. Time of Next Meeting

P. Executive Session

Q. Adjournment

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MINUTES

November 24, 1986

The Board of Trustees of Sauk Valley Community College met in regular session at 7 p.m. on November 24, 1986 in Room 2K2 of Sauk Valley Community College at 173 Illinois Route 2 Dixon, IL 61021.

Call to Order: Chair Groharing called the meeting to order at 7:00 p.m. and the following members answered roll call:

Ed Andersen	Paul Berrettini
Joe McDonald	Edie Peterson
William Simpson	Robert Wolf
Richard Groharing	Barry Bielema

SVCC Staff Present: President Richard L. Behrendt
Dean Robert Edison
Dean Don Foster
Dean John Sagmoe
Board Secretary Marilyn Vinson

Organization of Board: College President Richard L. Behrendt noted that he would receive nominations for Chair of the Board of Trustees.

It was moved by Member Wolf and seconded by Member Simpson that the current officers serve again for one more year:

Chair	Richard Groharing
Vice-Chair	Ed Andersen
Secretary	William Simpson

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

Appointments: It was moved by Member Berrettini and seconded by Member Andersen that the Board approve the following appointments:

Treasurer

Bob Edison

Legal Counsel

Law firm of Ward, Murray, Pace and Johnson

Reports:
(continued)

publicly thank Dean Robert Edison for his persistence in continuing to pursue this over the years. Dr. Behrendt told the Board that the administration would be bringing items to the Board in the near future to be included in this study. Dr. Behrendt reported that the telephone project had been filed with the ICCB to be sent to the Capital Development Board. He also reported that a joint faculty workshop with Highland College will be held sometime in January. He also reported on marketing efforts by the counseling and admissions offices; the appointment of Jerry Mathis as Coordinator of Theater Activities; a meeting held with a prospective tenant for T-2; and that work is progressing on the college marquee and it should be lighted with the receipt of a light sensitive photo electric cell.

Retreat:

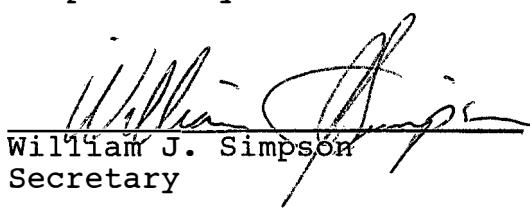
It was moved by Member Peterson and seconded by Member Andersen that the Board have a Retreat at an in-district establishment to last from noon on January 10 through noon or January 11, 1987. In a roll call vote, all voted aye. Motion carried.

Adjournment:

Since the scheduled business was completed, it was moved by Member Berrettini and seconded by Member Wolf that the Board adjourn. The next regular meeting will be 7 p.m. December 22, 1986. In a roll call vote, all voted aye. Motion carried.

The meeting adjourned at 10:55 p.m.

Respectfully submitted:


William J. Simpson
Secretary

ICCTA Representative

Edie Peterson

Auditing Firm

Lindgren, Callihan, Van Osdol & Company, Ltd.

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

Depository of Funds:

It was moved by Member Berrettini and seconded by Member Peterson that the Board approve all banks and insured savings and loans in the district, and Harris Trust and Savings of Chicago as legal depositories for funds of the college. In a roll call vote, all voted aye. Motion carried.

Investment Policy:

It was moved by Member Andersen and seconded by Member McDonald that the administration devise an investment policy which would include plans for broader distribution of the college funds in district. In a roll call vote, all voted aye. Motion carried.

Meeting Time:

It was moved by Member Peterson and seconded by Member Simpson that Board meetings be held on the 4th Monday of the month at 7:00 p.m. In a roll call vote, all voted aye. Motion carried.

Board Policies:

It was moved by Member Andersen and seconded by Member Simpson that the Board continue all existing policies and regulations until altered, amended, or abolished. The Board then discussed the possibility of forming a Policy Committee to study current policies. In a roll call vote, all voted aye. Motion carried.

Minutes:

It was moved by Member Berrettini and seconded by Member Simpson that the minutes of the October 27 meeting be approved with the notation that another (formal) reception will be held for the Behrendt

family, probably in January. In a roll call vote, all voted aye. Motion carried.

Treasurer's Report:

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

Disbursements:

It was moved by Member Peterson and seconded by Member Andersen that the Board approve disbursements in the following amounts:

Educational Fund	\$425,047.26
Building Fund	6,582.69
Insurance	37,362.00
Audit	14,395.00
Site/Construction	4,277.81
Working Cash	16,000.00

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

Payroll:

It was moved by Member Simpson and seconded by Member Peterson that the Board approve the October 31 payroll in the amount of \$215,284.51 and the November 15 payroll in the amount of \$164,545.54. In a roll call vote, all voted aye. Motion carried.

Site/Construction Report:

The attached Site/Construction report was presented to the Board as an information item.

Tax Levy:

It was moved by Member Andersen and seconded by Member Berrettini that the Board approve the attached Certificate of Tax Levy for 1987 as presented. In a roll call vote, all voted aye. Motion carried.

Summer Tuition:

The attached Summer Tuition Report was presented as an information item.

1986 Audit:

It was moved by Member Peterson and seconded by Member McDonald that the Board approve the 1986 audit as presented. In a roll call vote, all voted aye. Motion carried.

Executive Session:

At 8:10 p.m. it was moved by Member Simpson and seconded by Member Peterson that the Board adjourn to executive session to discuss the appointment, employment or dismissal of an employee. In a roll call vote, all voted aye. Motion carried.

Regular Session:

The Board returned to regular session at 10:05 p.m.

Professional Appointment:

It was moved by Member Berrettini and seconded by Member Peterson that the Board authorize the creation of a position entitled "Business Manager" at the director level. This person will report directly to the Dean of Business Services and perform the duties as listed on the attached job description. In a roll call vote, the following was recorded: Ayes- Members Andersen, Berrettini, Peterson, Simpson, Wolf, Groharing and Bielema. Nays- Member McDonald.

Collateralization Policy:

It was moved by Member Simpson and seconded by Member Peterson and amended by Member Andersen and seconded by Member Simpson, that the Board approve for first reading a Collateralization Policy which reads as follows:

The Sauk Valley Community College Board of Trustees requires third party collateralization of all its investments above the FDIC/FSLIC limit of \$100,000. Implementation of this policy will be administered through the use of Federal Reserve Bank forms (Certificate of Incumbency, Custody Agreement, and Suggested Resolution for Enactment) and will include signature approval of collateralization security by either the President or the Treasurer of the College.

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

Resolution:

It was moved by Member Simpson and seconded by Member Peterson that the Board adopt the attached resolution expressing the Board's appreciation to Marilyn Vinson for her services during the Presidential Search. Motion voted and carried.

Illinois Nurse Practice Act:

It was moved by Member Berrettini and seconded by Member Peterson that the Board approve the attached resolution which reflects the 20-year history of the nursing program at SVCC and opposes the proposed changes in the Illinois Nurse Practice Act and directs the president to communicate this to all area legislators, the ICCB, and the Illinois Department of Registration and Education. In a roll call vote, all voted aye. Motion carried.

Building Deficiency Architects:

It was moved by Member Berrettini and seconded by Member Simpson that the Board approve the firm of Turner-Witt Associates of Kankakee to be recommended to the Capital Development Board to supervise the college building deficiency project. In a roll call vote, all voted aye. Motion carried.

Student Achievement Award Program:

It was moved by Member Peterson and seconded by Member Simpson that the Board amend the Student Achievement Award Program to include Manlius High School. In a roll call vote, all voted aye. Motion carried.

Donation:

It was moved by Member McDonald and seconded by Member Simpson that the Board approve the donation of a TRS 80 Level II complete system for use in our Electronics Program. Motion voted and carried.

Christmas Holidays:

It was moved by Member Berrettini and seconded by Member Andersen that the Board authorize December 26th as a paid holiday to enable staff to use only three days of vacation/personal time during the

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November 24, 1986

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

Reports:

Student Trustee Bielema reported on the meeting he attended in Springfield held by the ICCB for student trustees at which time they discussed grants at the federal level.

ICCTA representative Edie Peterson reported on the meeting held on November 7 and 8 at Arlington Park. She said that Gary Davis, the new executive director of the ICCTA was introduced and that Community College Week will be celebrated February 1st to the 7th.

Member Peterson also reported that the Foundation had met on November 18 and had discussed the status of their various projects, that Dr. Behrendt had been present to tell the members present how vital the Foundation is to the college, and she said the next meeting of this group would be on February 17th.

Chair Groharing reminded the Trustees of the meeting on December 1st with area school boards. Discussion was then held on the Board Retreat to be held in January. It was the consensus of the Board that this Retreat should be held at an establishment in the college district. The administration will finalize plans and report back to the Board at the December meeting.

Dr. Behrendt reported on the Build Illinois money in the amount of \$300,000 which will be used to conduct a study on the college building deficiencies. He noted that he would like to

For Board Meeting
of November 24, 1986

Agenda Item D

ORGANIZATION OF THE BOARD

A reorganization of the Board of Trustees is required by law. President Behrendt will conduct the election of officers which include:

1. Chair
2. Vice-chair
3. Secretary

The new Chair will take charge and handle the following appointments:

1. Treasurer
2. Board Legal Counsel
3. ICCTA Representative
4. Auditing Firm

For Board Meeting
of November 24, 1986

Agenda Item E

DESIGNATION OF DEPOSITORYIES FOR FUNDS

The newly organized Board should designate the legal
depositaries for college funds.

RECOMMENDATION: It is recommended that all
banks within the college
district and Harris Trust and
Savings of Chicago be designated
as the legal depositaries for
funds of the college.

For Board Meeting
of November 24, 1986

Agenda Item F

DETERMINATION OF DATE AND TIME
OF MEETINGS

The newly organized Board should establish a time and date for its regular monthly meetings.

RECOMMENDATION: It is recommended that the SVCC Board of Trustees continue to hold their regular meetings on the fourth Monday at 7 p.m.

For Board Meeting
of November 24, 1986

Agenda Item G

CONFIRMATION OF BOARD POLICIES

The newly organized Board should confirm its acceptance of existing policies and regulations.

RECOMMENDATION: It is recommended that all existing policies and regulations be continued until altered, amended, or abolished.

For Board Meeting of
November 24, 1986

Agenda Item I-4

SITE AND CONSTRUCTION FUND

Attached is the fiscal report for the Site and Construction Fund for the year ended June 30, 1986. This comprehensive report includes the total income and 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 of Trustees on an annual basis since all authorized expenditures have been subject to their approval.

June 30, 1986

SITE AND CONSTRUCTION FUND FROM INCEPTION

Proceeds from Sale of Bonds	\$ 3,975,000.00
Bond Premium	1,244.18
Investment Income	1,270,418.84
Contributions (Landscaping, Child Care, Library & Misc.)	69,366.33
Federal Grants - Energy Audit	9,100.00
Federal Grant - Energy Management	47,060.00
State Grant - Advanced Technology Equipment	165,443.00
State Grant - Advanced Technology Equipment	31,051.00
Library - Title VI Reimbursement	28,163.00
Vocational Education Equipment Reimbursement	750,000.00
Rental Income	425,172.17
Sale of Kitchen Equipment	26,618.01
Other Income	4,804.80
	<u>\$ 6,803,441.33</u>

LESS EXPENDITURES:

Site Acquisition and Improvements 1966 - 1971	\$ 679,952.67
Site Acquisition and Improvements 1972 - 1981	63,368.45
Site Acquisition and Improvements June 30, 1982	20,177.75
Site Acquisition and Improvements - June 30, 1984	7,009.90
Site Acquisition and Improvements - June 30, 1985	8,665.75
	<u>\$ 779,174.52</u>

New Buildings and Improvements 1966 - 1971	\$ 2,656,642.52
New Buildings and Improvements 1972 - 1981	377,518.98
New Buildings and Improvements - June 30, 1982	112,493.04
New Buildings and Improvements - June 30, 1983	30,368.00
New Buildings and Improvements - June 30, 1984	28,015.13
New Buildings and Improvements - June 30, 1985	106,529.89
New Buildings and Improvements - June 30, 1986	576,354.12
	<u>\$3,887,921.68</u>

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	<u>950.00</u>
	\$ 500,793.88

Vocational Education Equipment - 1968 through 1975	<u>750,137.36</u>	\$ 1,250,931.24
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Total Expenditures through June 30, 1986	<u>\$ 5,918,027.44</u>
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Balance June 30, 1986.	<u>\$ 885,413.89</u>
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Fund Balance Consists of:

Cash in Dixon National Bank	\$ (1,053.06)
Time Deposits	<u>886,466.95</u>
	<u>\$ 885,413.89</u>

June 30, 1986

SITE AND CONSTRUCTION FUND through June 30, 1986

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
Admissions Remodeling	All costs 1981-82	\$ ---	\$108,744.27	\$ ---
" "	" " 1982-83	---	12,168.00	---
" "	" " 1983-84	---	300.00	---
Affirmative Action-Bldg. Repairs	All costs 1979-80	---	9,716.05	---
" " " "	" " 1980-81	---	9,356.55	---
Air Conditioning -Hunzeker Serv.	All costs 1983-84	---	25,661.25	---
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	---
" " "	Energy Grant Projects	---	2,053.88	---
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	---
Computer Center Grant	All costs 1984-85	---	1,755.70	---
Computer Center Grant	All costs 1985-86	---	564,032.93	---
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	---

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
DuBois Chemical Co.	Water treatment	\$ ---	\$ 1,434.00	\$ ---
Dunlop & Dunlop	Abstractors	---	39.00	---
Durrant, Deininger, etc.	Architect and Phase II	12,212.50	3,433.13	362,740.98
" " "	Interior Design-New Bldg.	---	20,921.35	---
Elcen Metal Products	Little Theatre curtains	---	820.52	---
Energy Management Grant	All costs 1984-85	---	93,621.02	---
" " "	" " 1985-86	---	11,954.84	---
Energy Management Grant SVC	All costs 1984-85	---	11,153.17	---
" " " "	" " 1985-86	---	366.35	---
Engel Electric	Transformer & Misc.	---	5,300.98	---
Engel Electric	Roadway and 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	---
Farm Supply Service	Fertilizer	---	---	236.04
Franke & Miller, also Schippers, Betar, Lamendella & O'Brien	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	---	---
" "	" " 1972-73	148.00	---	---
" "	" " 1973-74	242.06	---	---
" "	" " 1974-75	3,341.23	---	---
" "	" " 1975-76	83,937.00	---	---
" "	" " 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	---
" " " "	" " " 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	---

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
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.	Advertising Bids	---	316.31	---
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	---
" " "	" " 1983-84	---	7,009.90	---
" " "	" " 1984-85	---	8,665.75	---
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	---
Stuzke Excavating	Site preparation	---	---	4,210.80
Testing eers	Soil-Foundation investigati	---	---	2,553.60

PAYEE	PURPOSE	BUILDINGS, LAND, ETC.	OTHER CAPITALIZED COSTS	ALLOWED BY ILL. BUILDING AUTHORITY
Thomeway Lines	Moving expenses	\$ ---	\$ 106.00	\$ ---
Town & Country Home Improvement	Moving seating	---	527.47	---
Ward & Ward	Services on Bond Issue	---	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	---	---
" "	All costs 1974-75	58,647.78	---	---
" "	All costs 1975-76	6,373.02	---	---
Karl Wentsel	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)	---
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	---
		\$ 646,987.20	\$1,315,970.26	\$2,704,138.74

GRAND TOTAL OF EXPENDITURES \$5,918,027.44

For Board Meeting of
November 24, 1986

Agenda Item I-5

APPROVAL OF 1987 TAX LEVY

The Board will need to adopt a resolution to provide for the 1987 tax levy.

The resolution with the recommended levy amounts is attached.

RECOMMENDATION: It is recommended that the Board adopt the attached resolution for the 1987 Certificate of Tax Levy.

CERTIFICATE OF TAX LEVY

Community College District No. 506 County(ies) Bureau, Ogle, and Carroll
Community College District Name: Sauk Valley Community College and State of Illinois

We hereby certify that we require:

the sum of \$ 1,790,000 to be levied as a tax for educational purposes, and

the sum of \$ 222,000 to be levied as a tax for operations, building and maintenance purposes, and

the sum of \$ 82,000 to be levied as a special tax for tort liability insurance purposes, for Workmen's Compensation and occupational diseases insurance purposes, and for unemployment insurance purposes, and

the sum of \$ 18,000 to be levied as a special tax for financial audit purposes, and

the sum of \$ _____ to be levied as a special tax for (specify) _____ purposes, on the taxable property of our community college district for the year 19____.

As requested by Chapter 120 (Paragraph 643, Section 162), our Fiscal Year 1987 budget resolution and the chief fiscal officer's certified estimate of anticipated revenues for Fiscal Year 1987 is either attached to this document or has been submitted to you previously.

Signed this 24th day of November 1986

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 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 None.

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, Henry, Bureau, Ogle and Carroll and State of Illinois on the equalized assessed value of all taxable property of said community college district for the year 1986 was filed in the office of the County Clerk of this county 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____ is \$ _____.

Said community college district has also complied with the requirements of Chapter 120 (Paragraph 643, Section 162).

County Clerk

Carroll

County

Date

For Board Meeting of
November 24, 1986

Agenda Item I-6

SUMMER TUITION REPORT

In accordance with the auditor's recommendation, the attached Tuition Income Financial Data Report for the summer session of 1986. is submitted.

The actual receipts for this session exceeded the budgeted receipts by an amount of \$489.

This is submitted as an information item and does not required Board action.

NET TUITION RECEIPTS AND DEDUCTIONS

<u>Deductions from Tuition</u>	<u>Summer 1974</u>	<u>Summer 1975</u>	<u>Summer 1976</u>	<u>Summer 1977</u>	<u>Summer 1978</u>	<u>Summer 1979</u>	<u>Summer 1980</u>	<u>Summer 1981</u>	<u>Summer 1982</u>
1. Tuition Refunds	2,075.50	3,210.90	4,518.00	4,136.60	6,083.20	3,916.80	4,352.00	5,290.00	3,144.00
2. Employee Waivers	1,339.00	1,261.65	1,951.60	1,522.50	1,635.00	2,512.60	2,711.00	1,592.20	3,359.20
3. Bad Debts	---	---	---	---	(192.00)	3,641.00	(949.60)	(15.34)	---
4. Senior Citizens	611.00	533.00	1,605.00	330.00	5,835.00	10,183.00	11,157.60	11,279.80	11,419.00
5. EOG Waivers	---	---	---	---	---	---	---	---	---
6. <u>TOTAL DEDUCTIONS</u>	<u>4,025.50</u>	<u>5,005.55</u>	<u>8,074.60</u>	<u>5,989.10</u>	<u>13,361.20</u>	<u>20,253.40</u>	<u>17,271.00</u>	<u>18,146.66</u>	<u>22,922.20</u>
7. Actual Tuition Receipts	41,970.02	79,774.04	76,463.43	66,352.41	66,943.88	75,306.43	116,630.55	111,846.67	135,227.91
8. Actual Mid-Term Cr. Hrs.	3243	6128	5553	4472	4559	5060	6343	6236	7519
9. Tuition Rec'd/Mid-Term Cr.Hrs. (Line 7 + 8)	12.94	13.02	13.77	14.84	14.68	14.88	18.39	17.94	18.12
10. Tuition Charged/Cr.Hrs.	13.00	13.00	14.00	15.00	15.00	17.00	19.00	19.00	19.00
11. Variable/Credit Hours	-.06	+.02	-.23	-.16	-.32	-2.12	-.61	-1.06	-.88

NET TUITION RECEIPTS AND DEDUCTIONS

<u>Deductions from Tuition</u>	Summer 1983	Summer 1984	Summer 1985	Summer 1986	Summer 1987	Summer 1988
1. Tuition Refunds	13,085.00	11,030.00	11,242.00	8,807.40		
2. Employee Waivers	3,484.80	3,287.60	2,662.40	3,057.60		
3. Bad Debts	---	---	---	(158.40)		
4. Senior Citizens	15,729.60	15,080.00	16,744.00	15,834.00		
5. EOG Waivers	---	---	---	---		
6. Achievement Awards	100.00	---	---	---		
7. TOTAL DEDUCTIONS	32,399.40	29,397.60	30,648.40	27,540.60		
8. Actual Tuition Receipts	154,200.58	140,643.04	125,846.35	126,489.41		
9. Actual Mid-Term Cr. Hrs.	6,769	5,558	5,266	5,005		
10. Tuition Rec'd/Mid-Term Cr. Hrs. (Line 8 ÷ 9)	22.78	25.30	23.90	25.27		
11. Tuition Charged/Cr. Hrs.	24.00	26.00	26.00	26.00		
12. Variable/Credit Hours	-1.22	-0.70	-2.10	-.73		

For Board Meeting of
November 24, 1986

Agenda Item I-7

APPROVAL OF FY 86 AUDIT

The audits have been completed for the 1985-86 fiscal year for the following:

1. College District #506
2. Financial Aids Program

Mr. John Van Osdol of Lindgren, Callihan, Van Osdol & Co., Ltd. will be at the meeting to answer any questions from Board members.

RECOMMENDATION: It is recommended that the FY86 audits be accepted and approved as

**SAUK VALLEY COMMUNITY
COLLEGE DISTRICT 506**

FINANCIAL REPORT

June 30, 1986

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LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.

CERTIFIED PUBLIC ACCOUNTANTS

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CARL C. SWANSON
MICHAEL W. SHOGER
MICHAEL D. SMITH
DANIEL L. RIBORDY

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

We have examined the combined financial statements of Sauk Valley Community College District 506, as of and for the year ended June 30, 1986. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements (pages 2 - 14) present fairly the financial position of Sauk Valley Community College District 506 at June 30, 1986 and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules (including the "Annual Illinois Community College Board State Financial-Compliance Report" section) are presented for purposes of additional analysis and are not a required part of the combined financial statements of Sauk Valley Community College District 506. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Our examination also included a review of the District's system of internal control. Recommendations pertaining thereto are submitted in a separate management letter to the President and the Board of Trustees.

Lindgren, Callihan, Van Osadol & Co., Ltd.

August 19, 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 ALL FUND TYPES AND ACCOUNT GROUPS
 COMBINED BALANCE SHEET
 June 30, 1986

	<u>Governmental</u>	<u>Spec</u>
	<u>General</u>	<u>Reve</u>
<u>ASSETS</u>		
Cash on hand and in bank	\$ 52,017	\$199,
Investments - at cost		
Interfund receivables	191,472	13,
Notes receivable - students		3,
Accounts receivable:		
Governmental claims	72,358	61,
Other		1,
Property taxes receivable	506,211	21,
Inventories		
Property and equipment		
 Total assets	 <u>\$822,058</u>	 <u>\$300,</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
Bank cash overdraft		\$ 41,
Interfund payables	\$ 95,979	180,0
Accounts payable	112,234	5,0
Deferred tuition and fees	124,164	4,1
Deferred replacement taxes	102,954	
Inactive federal grants		
 Total liabilities	 <u>435,331</u>	 <u>231,8</u>
 Fund Equity:		
Investment in General Fixed Assets		
Retained earnings - unreserved		
Fund Balance:		
Reserved for special functions and activities		
Fund balance unreserved - undesignated	<u>386,727</u>	<u>68,7</u>
 Total fund equity	 <u>386,727</u>	 <u>68,7</u>
 Total liabilities and fund equity	 <u>\$822,058</u>	 <u>\$300,</u>

Notes to Financial Statements are an integral part of this statement

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, 1986

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Fiduciary Fund Type</u> <u>Expendable Trust</u>	<u>Total</u> <u>(Memorandum Only)</u>
Revenues:						
Local sources	\$1,976,057	\$ 83,082	\$112,253			\$2,171,392
State sources	1,839,614	188,234	32,261			2,060,109
Federal sources	170,736	307,051		\$ 14,291	\$790,354	1,282,432
Student tuition and fees	1,138,883					1,138,883
Other sources	122,454	51,198	45,584	81,525	38,769	339,530
Total revenues	5,247,744	629,565	190,098	95,816	829,123	6,992,346
Expenditures:						
Instruction	2,463,589				807,636	3,271,225
Academic support	186,029					186,029
Student services and aids	379,375					379,375
Public service	15,233					15,233
Operations and maintenance of plant	888,147					888,147
General administration	260,852				15,070	275,922
Institutional support	648,279	76,115	130	381,616		1,106,140
Restricted purposes		701,195				701,195
and principal retirement			250,000			250,000
Interest and fiscal charges			4,625			4,625
Total expenditures	4,841,504	777,310	254,755	381,616	822,706	7,077,891
Less (deficiency) of revenues over expenditures	406,240	(147,745)	(64,657)	(285,800)	6,417	(85,545)
End balance (deficit), beginning of year	(19,513)	216,486	595,493	1,171,214	(175)	1,963,505
End balance, end of year	\$ 386,727	\$ 68,741	\$530,836	\$ 885,414	\$ 6,242	\$1,877,960

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 BALANCE - COMPARED TO BUDGET
For the year ended June 30, 1986

	<u>General</u>		<u>Variance</u>
	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Local sources	\$1,976,057	\$2,006,004	\$(29,947)
State sources	1,839,614	1,780,662	58,952
Federal sources	170,736	173,658	(2,922)
Student tuition and fees	1,138,883	1,227,400	(88,517)
Other sources	<u>122,454</u>	<u>78,100</u>	<u>44,354</u>
Total revenues	<u>5,247,744</u>	<u>5,265,824</u>	<u>(18,080)</u>
 Expenditures:			
Instruction	2,463,589	2,600,047	136,458
Academic support	186,029	190,012	3,983
Student services and aids	379,375	390,464	11,089
Public service	15,233	14,900	(333)
Operations and maintenance of plant	888,147	975,276	87,129
General administration	260,852	255,450	(5,402)
Institutional support	648,279	677,367	29,088
Restricted purposes			
Provision for contingencies		100,000	100,000
Bond principal retirement		100,000	100,000
Interest and fiscal charges			
Total expenditures	<u>4,841,504</u>	<u>5,203,516</u>	<u>362,012</u>
 Excess (deficiency) of revenues over expenditures	<u>406,240</u>	<u>\$ 62,308</u>	<u>\$343,932</u>
 Fund balance (deficit), beginning of year		<u>(19,513)</u>	
 Fund balance, end of year		<u>\$ 386,727</u>	

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

Special Revenue			Debt Service			Capital Projects		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
83,082	\$ 58,851	\$ 24,231	\$112,253	\$112,615	\$ (362)			
188,234		188,234	32,261	32,261				\$ (195,000)
307,051		307,051				\$ 14,291	14,000	291
<u>51,198</u>	<u>57,997</u>	<u>(6,799)</u>	<u>45,584</u>	<u>10,000</u>	<u>35,584</u>	<u>81,525</u>	<u>75,000</u>	<u>6,525</u>
<u>629,565</u>	<u>116,848</u>	<u>512,717</u>	<u>190,098</u>	<u>154,876</u>	<u>35,222</u>	<u>95,816</u>	<u>284,000</u>	<u>(188,184)</u>
76,115	48,000	(28,115)	130	500	370	381,616	745,000	363,384
401,195	53,700	(647,495)						
			250,000	250,000				
			4,625	4,625				
<u>77,310</u>	<u>101,700</u>	<u>(675,610)</u>	<u>254,755</u>	<u>255,125</u>	<u>370</u>	<u>381,616</u>	<u>745,000</u>	<u>363,384</u>
47,745)	\$ <u>15,148</u>	\$ <u>(162,893)</u>	(64,657)	\$ <u>(100,249)</u>	\$ <u>35,592</u>	(285,800)	\$ <u>(461,000)</u>	\$ <u>175,200</u>
<u>16,486</u>			<u>595,493</u>			<u>1,171,214</u>		
<u>68,741</u>			<u>\$530,836</u>			<u>\$ 885,414</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 PROPRIETARY FUND TYPE AND SIMILAR TRUST FUND
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCE
 For the year ended June 30, 1986

	Proprietary Fund Type	Enterprise Fund Actual	Fiduciary Fund Type	Non-Expendable Trust Fund - Working Cash Fund Actual	Total (Memorandum Only)
Operating revenues:					
Sale of textbooks		\$242,604			\$ 242,604
Sale of supplies and other items		95,124			95,124
Sales tax collected		17,188			17,188
Interest income		4,792		\$ 116,762	121,554
Miscellaneous income		<u>732</u>			<u>732</u>
Total operating revenues		<u>360,440</u>		<u>116,762</u>	<u>477,202</u>
Operating expenses:					
Purchases:					
Textbooks		196,912			196,912
Supplies and other items		61,099			61,099
Freight on purchases		6,269			6,269
Inventory adjustment		1,278			1,278
Salaries and wages		36,569			36,569
Supplies		3,309			3,309
Travel		962			962
Equipment		544			544
Dues and subscriptions		235			235
Sales tax paid		16,845			16,845
Bad debts		189			189
Other		<u>1,455</u>			<u>1,455</u>
Total operating expenses		<u>325,666</u>		<u>-0-</u>	<u>325,666</u>
Net income		34,774		116,762	151,536
Retained earnings/fund balance, beginning of year		<u>307,357</u>		<u>2,325,112</u>	<u>2,632,469</u>
Retained earnings/fund balance, end of year		<u>\$342,131</u>		<u>\$2,441,874</u>	<u>\$2,784,005</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
PROPRIETARY FUND TYPE AND SIMILAR TRUST FUNDS
COMBINED STATEMENT OF CHANGES IN
FINANCIAL POSITION
For the year ended June 30, 1986

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>		
	<u>Enterprise Fund</u>	<u>Non-Expendable Trust Fund -</u>	<u>Working Cash Fund</u>	<u>Total</u>
Sources of working capital:				
Operations -				
Net income	<u>\$34,774</u>	<u>\$116,762</u>		<u>\$151,536</u>
 Elements of net increase (decrease) in working capital:				
Cash	\$ 25,122	\$(17,203)		\$ 7,919
Investments	4,793	409,865		414,658
Accounts receivable	6,707	(6,094)		613
Interfund receivables	(472)	(269,806)		(270,278)
Inventory	(1,278)			(1,278)
Accounts payable	1,937			1,937
Interfund payable	<u>(2,035)</u>			<u>(2,035)</u>
 Net increase (decrease) in working capital	 <u>\$34,774</u>	 <u>\$116,762</u>		 <u>\$151,536</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
June 30, 1986

(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.

This report includes all of the funds and account groups of the College. It includes all activities considered to be part of (controlled by or dependent on) the College under NCGA Statement 3, Defining the Governmental Reporting Entity.

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, 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 Building Bond Proceeds 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. The District's Enterprise Fund is its Bookstore Fund.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1986

(A) Significant Accounting Policies (continued):

Fiduciary Fund Types:

Fiduciary Funds are used to account for assets held by the College in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

The Non-Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the College to be used for temporary transfers to the operating funds. The financial statements reflect accrual basis accounting.

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.

The Agency Funds account for assets held by the College as an agent for the students, faculty, and other governmental units. These funds are custodial in nature and do not involve the measurement of the results of operations.

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (receipts and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Groups - The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1986

(A) Significant Accounting Policies (continued):

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group. However, as of June 30, 1986 all long-term debt has been paid off by the College. As a result, no liabilities are shown in the account group.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Budgets - Budgeted amounts used for comparison in this report are obtained from the Board of Trustees approved operating budget of the District. The budget amounts included in the financial statements are the final adopted budget, including all amendments.

Total Columns - 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.

Basis of Accounting - The modified accrual basis of accounting is followed by the Governmental, and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. 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, 1986, and wages paid to summer school instructors prior to June 30, are deferred and recognized as such in the next fiscal year. Expenditures other than interest on long-term debt are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All proprietary funds and Non-expendable Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses recognized when incurred.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 NOTES TO FINANCIAL STATEMENTS
 (CONTINUED)
 June 30, 1986

(B) Out-of-District Tuition:

The amount of cost to be charged for out-of-district students during the year ended June 30, 1986, has been computed using the guidelines provided in the 1985 edition of the Uniform Accounting Manual prepared by the Illinois Community College Board.

(C) Changes in General Fixed Assets:

	<u>Balance</u> <u>July 1, 1985</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1986</u>
Land	\$ 162,650			\$ 162,650
Land improvements	684,648			684,648
Buildings	3,204,260	\$110,399		3,314,658
Equipment	2,470,046	632,264		3,102,310
	<u>\$6,521,604</u>	<u>\$742,663</u>	<u>\$ -0-</u>	<u>\$7,264,268</u>

The following is a summary of the changes in investment in general fixed assets by Fund for the year ended June 30, 1986:

Educational Fund	\$1,070,730	\$172,609	\$1,243,339
Building and Maintenance Fund	129,263		129,263
Building Bond			
Proceeds Fund	5,289,642	375,316	5,664,959
Bookstore Fund	13,468		13,468
Restricted Purposes Fund	<u>18,501</u>	<u>194,738</u>	<u>213,239</u>
	<u>\$6,521,604</u>	<u>\$742,663</u>	<u>\$ -0-</u>
			<u>\$7,264,268</u>

(D) Changes in Long-Term Debt:

The following is a summary of bond transactions of the College for the year ended June 30, 1986:

Bonds payable at July 1, 1985	\$250,000
Bonds issued	-0-
Bonds retired	<u>250,000</u>
Bonds payable at June 30, 1986	\$ <u>-0-</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 NOTES TO FINANCIAL STATEMENTS
 (CONTINUED)
 June 30, 1986

(D) Interfund Receivable and Payable Balances:

At June 30, 1986, interfund receivables and payables consisted of the following:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Educational:		
Bookstore	\$ 1,575	\$ 414
Working Cash		85,000
Student Activity	129,189	
Operations, Building and Maintenance	240	
Restricted Purposes	48,391	10,325
Work Study	12,032	
Operations, Building and Maintenance:		
Student Activity	14	
Educational		240
Restricted Purposes	31	
Working Cash -		
Educational	85,000	
Bookstore:		
Educational	414	1,575
Liability, Settlement and Protection		460
Liability, Settlement and Protection:		
Bookstore	460	
Restricted Purposes	2,102	
Student Loan -		
Student Activity	347	
Student Activity:		
Educational		129,189
Student Loan		347
Operations, Building and Maintenance		14
Restricted Purposes:		
Educational	10,325	48,391
Operations, Building and Maintenance		31
Liability, Settlement and Protection		2,102
Work Study Fund -		
Educational	12,032	
	<u>\$290,120</u>	<u>\$290,120</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1986

(E) 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 are employed by the college are required to contribute 8% of their annual salary. The College does not share any cost of the retirement plan, and accordingly, no contributions were made during the year ended June 30, 1986.

(F) Accumulated Vacation:

Accumulated vacation benefits are not recorded as liabilities on the books of the College. The College's policy is to record amounts as operating expenses in the period vacation or sick leave is taken. Management of the College has estimated that such liability for all funds approximates \$112,156.

(G) Computer Acquisition:

During the fiscal year ending June 30, 1986, the College made a major purchase of computer hardware and software. In addition, renovations were made to the building to accomodate the new equipment. The following is a summary of the expenditures made during the current fiscal year:

IBM computer and related equipment	\$352,186
NCR computer equipment	70,000
Software package	43,403
Building renovations	<u>98,444</u>
	<u>\$564,033</u>

In addition to the above expenditures, the following estimated expenditures will be made in fiscal 1987 for related IBM hardware and software:

IBM equipment	\$ 55,777
Software package	<u>56,244</u>
	<u>\$112,021</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1986

(H) Property Taxes:

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

	1983	1984	1985
Assessed Valuations:			
Whiteside County	\$368,470,236	\$346,332,802	\$334,278,146
Lee County	253,143,747	243,757,176	235,447,644
Ogle County	54,699,469	52,012,177	50,707,684
Henry County	2,463,366	2,437,222	2,199,821
Bureau County	36,938,898	36,448,597	23,689,870
Carroll County	<u>45,599,768</u>	<u>45,559,377</u>	<u>45,989,327</u>
	<u>\$761,315,484</u>	<u>\$726,547,351</u>	<u>\$692,312,492</u>
Tax Rates:			
Educational Fund	.1200	.2450	.2450
Operations, Building and Maintenance Fund	.0300	.0300	.0300
Bond and Interest Funds	.0306	.0310	.0000
Workman's Compensation Insurance Fund	.0027	.0019	.0029
Tort Liability Insurance Fund	.0018	.0019	.0029
Unemployment Compensation Insurance Fund	.0027	.0026	.0029
Audit Fund	<u>.0019</u>	<u>.0017</u>	<u>.0031</u>
	<u>.1897</u>	<u>.3141</u>	<u>.2868</u>
Tax Extensions:			
Educational Fund	\$ 913,578	\$1,780,041	\$1,696,166
Operations, Building and Maintenance Fund	228,395	217,964	207,694
Bond and Interest Funds	232,963	225,230	-0-
Workman's Compensation Insurance Fund	20,556	14,152	20,077
Tort Liability Insurance Fund	13,704	14,152	20,077
Unemployment Compensation Insurance Fund	20,556	18,195	20,077
Audit Fund	<u>14,465</u>	<u>12,351</u>	<u>21,462</u>
	<u>\$1,444,217</u>	<u>\$2,282,085</u>	<u>\$1,985,553</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 NOTES TO FINANCIAL STATEMENTS
 (CONTINUED)
 June 30, 1986

(H) Property Taxes (continued):

	1983	1984	1985
Tax Collections:			
Educational Fund	\$ 912,653	\$1,777,073	\$408,364
Operations, Building and Maintenance Fund	228,156	217,600	50,008
Bond and Interest Funds	232,729	224,868	-0-
Workman's Compensation			
Insurance Fund	20,535	14,131	4,833
Tort Liability Insurance Fund	13,690	14,131	4,833
Unemployment Compensation			
Insurance Fund	20,535	18,170	4,833
Audit Fund	<u>14,450</u>	<u>12,326</u>	<u>5,168</u>
	<u>\$1,442,748</u>	<u>\$2,278,299</u>	<u>\$478,039</u>
Percent of Levy collected	<u>99.90%</u>	<u>99.83%</u>	<u>24.08%</u>

(I) Legal Debt Margin:

The following schedule illustrates the legal debt margin of the District as of June 30, 1986:

Assessed valuation - 1985	<u>\$692,312,492</u>
Debt limitation - 2.875% of assessed valuation	\$ 19,903,984
Less bonds subject to debt limitation	<u>-0-</u>
Legal debt margin, June 30, 1986	<u>\$ 19,903,984</u>

SUPPLEMENTAL FINANCIAL STATEMENTS

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL FUNDS
COMBINING BALANCE SHEET
June 30, 1986

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>	<u>Total General Funds</u>
<u>ASSETS</u>			
Cash on hand	\$ 2,286	\$49,731	\$ 52,017
Interfund receivables:			
Student Activity Fund	129,189	14	129,203
Restricted Purposes Fund	48,391	31	48,422
Bookstore Fund	1,575		1,575
College Work Study Fund	12,032		12,032
Operations, Building and Maintenance Fund	240		240
Accounts receivable -			
Governmental claims	72,358		72,358
Property taxes receivable	<u>450,985</u>	<u>55,226</u>	<u>506,211</u>
Total assets	<u>\$717,056</u>	<u>\$105,002</u>	<u>\$822,058</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Interfund payables:			
Educational Fund		\$ 240	\$ 240
Working Cash Fund	\$ 85,000		85,000
Bookstore Fund	414		414
Restricted Purposes	10,325		10,325
Accounts payable	90,287	21,947	112,234
Deferred tuition and fees	124,164		124,164
Deferred replacement taxes	<u>91,718</u>	<u>11,236</u>	<u>102,954</u>
Total liabilities	401,908	33,423	435,331
Fund balance, unreserved - undesignated	<u>315,148</u>	<u>71,579</u>	<u>386,727</u>
Total liabilities and fund balance	<u>\$717,056</u>	<u>\$105,002</u>	<u>\$822,058</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL FUNDS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES COMPARED TO BUDGET
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>	<u>Total General Funds</u>	
			<u>Actual</u>	<u>Budget</u>
Revenues:				
Local sources	\$1,762,205	\$213,852	\$1,976,057	\$2,006,004
State sources	1,821,242	18,372	1,839,614	1,780,662
Federal sources	170,736		170,736	173,658
Student tuition and fees	1,138,883		1,138,883	1,227,400
Other sources	<u>110,653</u>	<u>11,801</u>	<u>122,454</u>	<u>78,100</u>
Total revenues	<u>5,003,719</u>	<u>244,025</u>	<u>5,247,744</u>	<u>5,265,824</u>
 Expenditures:				
Instruction	2,463,589		2,463,589	2,600,047
Academic support	186,029		186,029	190,012
Student services and aids	379,375		379,375	390,464
Public service	15,233		15,233	14,900
Operations and maintenance of plant	622,550	265,597	888,147	975,276
General administration	260,852		260,852	255,450
Institutional support	648,279		648,279	677,367
Provision for contingencies				100,000
Total expenditures	<u>4,575,907</u>	<u>265,597</u>	<u>4,841,504</u>	<u>5,203,516</u>
 Excess (deficiency) of revenues over expenditures	427,812	(21,572)	406,240	\$ <u>62,308</u>
 End balance (deficit), beginning of year	<u>(112,664)</u>	<u>93,151</u>	<u>(19,513)</u>	
 End balance, end of year	<u>\$ 315,148</u>	<u>\$ 71,579</u>	<u>\$ 386,727</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Local Sources:			
1984 taxes	\$ 886,505	\$ 890,020	\$ (3,515)
1985 taxes	859,349	890,020	(30,671)
Payment in lieu of taxes	548	-0-	548
Charge-back revenue	15,803	8,000	7,803
	<u>1,762,205</u>	<u>1,788,040</u>	<u>(25,835)</u>
State Sources:			
State apportionment	1,489,804	1,539,661	(49,857)
State equalization grants	49,857	-0-	49,857
Vocational technical education:			
Regular reimbursement	107,293	64,000	43,293
Equipment reimbursement	31,051	50,000	(18,949)
Corporate personal property			
replacement tax	143,237	115,240	27,997
State work study	-0-	1	(1)
	<u>1,821,242</u>	<u>1,768,902</u>	<u>52,340</u>
Federal Sources:			
Work study	164,026	170,658	(6,632)
Other federal	6,710	3,000	3,710
	<u>170,736</u>	<u>173,658</u>	<u>(2,922)</u>
Student Tuition and Fees:			
Tuition	1,086,955	1,177,900	(90,945)
Fees	36,696	34,600	2,096
Public services income	15,232	14,900	332
	<u>1,138,883</u>	<u>1,227,400</u>	<u>(88,517)</u>
Other Sources:			
Interest on investments	41,500	40,000	1,500
Other revenue	69,153	36,000	33,153
	<u>110,653</u>	<u>76,000</u>	<u>34,653</u>
Total revenues	<u>\$5,003,719</u>	<u>\$5,034,000</u>	<u>\$(30,281)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
or the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction:			
Division of Business:			
Salaries - full time	\$ 192,373	\$ 192,374	\$ 1
Federal work study	5,481	6,700	1,219
Contractual services	8,772	11,045	2,273
General materials and supplies	9,055	8,475	(580)
Conference and meeting expenses	1,146	1,200	54
Equipment	<u>6,550</u>	<u>-0-</u>	<u>(6,550)</u>
	<u>223,377</u>	<u>219,794</u>	<u>(3,583)</u>
Food Service:			
Contractual services	768	200	(568)
General materials and supplies	(11)	425	436
Conference and meeting expense	-0-	125	125
Equipment	<u>520</u>	<u>-0-</u>	<u>(520)</u>
	<u>1,277</u>	<u>750</u>	<u>(527)</u>
Division of Agriculture -			
General materials and supplies	<u>223</u>	<u>400</u>	<u>177</u>
Division of Industrial Education:			
Salaries - full time	150,981	150,981	-0-
Federal work study	5,739	5,479	(260)
Contractual services	5,060	6,800	1,740
General materials and supplies	13,066	15,390	2,324
Conference and meeting expenses	1,984	2,400	416
Equipment	<u>34,927</u>	<u>-0-</u>	<u>(34,927)</u>
	<u>211,757</u>	<u>181,050</u>	<u>(30,707)</u>
Cosmetology:			
Contractual services	60,408	54,000	(6,408)
General materials and supplies	156	100	(56)
Conference and meeting expense	<u>-0-</u>	<u>175</u>	<u>175</u>
	<u>60,564</u>	<u>54,275</u>	<u>(6,289)</u>
Human Service:			
Contractual services	-0-	100	100
General materials and supplies	1,260	1,000	(260)
Conference and meeting expenses	35	200	165
	<u>1,295</u>	<u>1,300</u>	<u>5</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Instruction (continued):			
Division of Social Science:			
Salaries - full time	105,659	105,659	-0-
General materials and supplies	3,300	4,000	700
Conference and meeting expenses	-0-	1,200	1,200
Equipment	<u>1,057</u>	<u>-0-</u>	<u>(1,057)</u>
	<u>110,016</u>	<u>110,859</u>	<u>843</u>
Emergency Medical Technicians:			
Contractual services	2,370	1,650	(720)
General materials and supplies	811	100	(711)
Conference and meeting expense	-0-	150	150
Equipment	<u>851</u>	<u>-0-</u>	<u>(851)</u>
	<u>4,032</u>	<u>1,900</u>	<u>(2,132)</u>
Criminal Justice:			
Salaries - full time	26,742	26,742	-0-
Contractual services	-0-	500	500
General materials and supplies	936	1,941	1,005
Conference and meeting expenses	-0-	475	475
	<u>27,678</u>	<u>29,658</u>	<u>1,980</u>
Library Technology -			
General materials and supplies	<u>29</u>	<u>100</u>	<u>71</u>
Division of Humanities:			
Humanities Department:			
Salaries - full time	252,128	252,128	-0-
General materials and supplies	2,657	3,500	843
Conference and meeting expense	<u>1,202</u>	<u>2,500</u>	<u>1,298</u>
	<u>255,987</u>	<u>258,128</u>	<u>2,141</u>
Art Department:			
Salaries - full time	26,555	26,555	-0-
Contractual services	244	400	156
General materials and supplies	240	600	360
Conference and meeting expense	<u>30</u>	<u>200</u>	<u>170</u>
	<u>27,069</u>	<u>27,755</u>	<u>686</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Division of Humanities			
(continued):			
Music Department:			
Salaries - full time	53,110	53,110	-0-
Contractual services	834	1,200	366
General materials and supplies	1,488	1,450	(38)
Conference and meeting expenses	37	500	463
	<u>55,469</u>	<u>56,260</u>	<u>791</u>
Division of Math Science:			
Salaries - full time	195,570	195,570	-0-
Federal work study	5,750	6,300	550
Contractual services	551	900	349
General materials and supplies	7,491	11,640	4,149
Conferences and meeting expense	159	1,400	1,241
Equipment	4,829	-0-	(4,829)
	<u>214,350</u>	<u>215,810</u>	<u>1,460</u>
Medical Laboratory Technology:			
Salaries - full time	50,858	51,246	388
Contractual services	1,208	1,998	790
General materials and supplies	11,567	12,235	668
Conference and meeting expenses	696	1,380	684
	<u>64,329</u>	<u>66,859</u>	<u>2,530</u>
AD Nursing:			
Salaries - full time	72,672	73,034	362
Salaries - office staff	11,693	11,738	45
Contractual services	143	705	562
General materials and supplies	2,067	3,418	1,351
Conference and meeting expenses	1,475	1,550	75
	<u>88,050</u>	<u>90,445</u>	<u>2,395</u>
LP Nursing:			
Salaries - full time	64,856	65,192	336
Contractual services	118	325	207
General materials and supplies	681	3,025	2,344
Conference and meeting expenses	200	700	500
Equipment	110	-0-	(110)
	<u>65,965</u>	<u>69,242</u>	<u>3,277</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Instruction (continued):			
Radiology Technology:			
Salaries - full time	28,031	28,371	340
Contractual services	2,789	3,277	488
General materials and supplies	1,288	2,840	1,552
Conference and meeting expenses	<u>2,783</u>	<u>2,500</u>	<u>(283)</u>
	<u>34,891</u>	<u>36,988</u>	<u>2,097</u>
Division of Physical Education:			
Salaries - full time	30,515	30,515	-0-
General materials and supplies	2,278	2,300	22
Conference and meeting expenses	<u>-0-</u>	<u>600</u>	<u>600</u>
	<u>32,793</u>	<u>33,415</u>	<u>622</u>
Nurses Aide:			
Contractual services	50	-0-	(50)
General materials and supplies	479	650	171
Conference and meeting expenses	<u>79</u>	<u>100</u>	<u>21</u>
	<u>608</u>	<u>750</u>	<u>142</u>
Instructional Programs			
Administration:			
Salaries - secretarial	41,859	41,859	-0-
Student employees - federal	10,415	13,000	2,585
Student employees - federal (workroom)	3,750	7,250	3,500
Contractual (workroom)	5,372	6,000	628
Contractual (unallocated)	464	1,800	1,336
General materials and supplies (workroom)	(3,056)	1,000	4,056
General materials and supplies (faculty office)	795	900	105
General materials and supplies (institutional committee)	150	300	150
Equipment	<u>5,381</u>	<u>-0-</u>	<u>(5,381)</u>
	<u>65,130</u>	<u>72,109</u>	<u>6,979</u>
Public Information:			
Salaries	33,829	33,829	-0-
Salaries - secretarial	1,675	2,000	325
General materials and supplies	104,383	82,100	(22,283)
Conference and meeting expenses	<u>738</u>	<u>1,100</u>	<u>362</u>
	<u>140,625</u>	<u>119,029</u>	<u>(21,596)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Assistant Dean of Arts and Science:			
Salaries - administrative	35,031	35,031	-0-
Part-time overload	57,372	44,000	(13,372)
Salaries - summer session	42,632	49,200	6,568
Night premiums	200	-0-	(200)
Salaries - secretarial	13,190	13,190	-0-
Student employees - federal	1,469	1,340	(129)
General materials and supplies	892	900	8
Conference and meeting expenses	1,036	1,900	864
	<u>151,822</u>	<u>145,561</u>	<u>(6,261)</u>
Assistant Dean of Business and Technology:			
Salaries - administrative	35,852	36,874	1,022
Salaries - instructional -			
part-time overload	113,900	105,710	(8,190)
Night premiums	800	-0-	(800)
Salaries - summer session	42,740	47,800	5,060
Salaries - secretarial	15,238	15,238	-0-
General materials and supplies	1,177	1,000	(177)
Conference and meeting expenses	1,817	1,900	83
	<u>211,524</u>	<u>208,522</u>	<u>(3,002)</u>
Assistant Dean of Community Education:			
Salaries - administrative	33,802	33,802	-0-
Instructional salaries	94,203	110,000	15,797
Community services coordinators	8,775	7,500	(1,275)
Salaries - secretarial	10,220	8,587	(1,633)
Student employees - federal	1,397	2,512	1,115
Contractual services	1,591	6,000	4,409
General materials and supplies	2,752	4,000	1,248
Conference and meeting expenses	1,579	2,500	921
	<u>154,319</u>	<u>174,901</u>	<u>20,582</u>
Director of Health and Natural Sciences:			
Salaries - administrative	32,400	32,400	-0-
Salaries - instructional			
part-time overload	45,114	38,000	(7,114)
Night premiums	400	-0-	(400)
Salaries - summer session	11,189	8,500	(2,689)
Student employees - federal	5,461	5,360	(101)
Contractual services	75	200	125
General materials and supplies	467	800	333
Conference and meeting expenses	1,207	1,300	93
	<u>96,313</u>	<u>86,560</u>	<u>(9,753)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Academic Skills Center:			
Salaries - full time	52,274	52,274	-0-
Federal work study	6,082	6,807	725
Contractual services	98	500	402
General materials and supplies	1,976	2,000	24
Conference and meeting expense	426	500	74
	<u>60,856</u>	<u>62,081</u>	<u>1,225</u>
Honors Program:			
Contractual services	-0-	100	100
General materials and supplies	337	200	(137)
Conference and meeting expense	20	400	380
	<u>357</u>	<u>700</u>	<u>343</u>
Dean of Instruction:			
Salaries - administrative	43,554	43,554	-0-
Salaries - secretarial	16,893	16,893	-0-
Student - tutors	2,184	2,000	(184)
General materials and supplies	1,661	2,000	339
Conference and meeting expenses	1,371	1,500	129
	<u>65,663</u>	<u>65,947</u>	<u>284</u>
Capital Outlay:			
Equipment	-0-	208,899	208,899
Equipment (state vocational)	<u>37,221</u>	<u>-0-</u>	<u>(37,221)</u>
	<u>37,221</u>	<u>208,899</u>	<u>171,678</u>
Total Instruction	<u>2,463,589</u>	<u>2,600,047</u>	<u>136,458</u>
Academic Support -			
Learning Resource Center:			
Salaries - professional	82,057	82,468	411
Salaries - secretarial	25,645	25,645	-0-
Student employees - federal	9,243	12,809	3,566
Contractual services	7,370	10,000	2,630
Library supplies	12,434	13,040	606
Audio visual supplies	7,125	7,850	725
Xerox supplies	(3,980)	2,000	5,980
Library books	35,163	35,000	(163)
Conference and meeting expenses	1,063	1,200	137
Equipment	<u>9,909</u>	<u>-0-</u>	<u>(9,909)</u>
Total Academic Support	<u>186,029</u>	<u>190,012</u>	<u>3,983</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Student Services and Aids:			
Admissions and Records:			
Salaries - professional	33,249	33,249	-0-
Salaries - secretarial	52,762	52,762	-0-
Salaries - student employees -			
federal	7,750	10,958	3,208
Contractual services	1,810	2,400	590
General materials and supplies	6,964	7,600	636
Conference and meeting expenses	204	900	696
Equipment	4,370	-0-	(4,370)
	<u>107,109</u>	<u>107,869</u>	<u>760</u>
Counseling and Testing:			
Salaries - professional	61,615	69,378	7,763
Salaries - secretarial	<u>13,038</u>	<u>13,190</u>	<u>152</u>
	<u>74,653</u>	<u>82,568</u>	<u>7,915</u>
Health Service -			
General materials and supplies	-0-	300	300
Financial Aids:			
Salaries - professional	34,232	34,232	-0-
Salaries - secretarial	<u>24,407</u>	<u>24,836</u>	<u>429</u>
	<u>58,639</u>	<u>59,068</u>	<u>429</u>
Administration of Student Services and Aids:			
Salaries - administrative	41,175	41,175	-0-
Salaries - secretarial	16,814	16,814	-0-
Salaries - student employees -			
federal	38,905	45,100	6,195
Other salaries (coaching)	10,180	11,850	1,670
Contractual services	1,120	800	(320)
General materials and supplies	13,013	12,800	(213)
Student recruitment	1,232	1,500	268
Commencement	8,882	6,000	(2,882)
Conference and meeting expenses	3,470	4,620	1,150
Equipment	4,183	-0-	(4,183)
	<u>138,974</u>	<u>140,659</u>	<u>1,685</u>
Total Student Service and Aids	379,375	390,464	11,089

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Public Service:			
Salaries	8,893	4,600	(4,293)
Contractual services	3,159	4,500	1,341
General materials and supplies	<u>3,181</u>	<u>5,800</u>	<u>2,619</u>
Total Public Service	15,233	14,900	(333)
 Operations and Maintenance of Plant:			
Salaries - service staff	343,613	355,076	11,463
Salaries - student employees -			
federal	61,872	82,000	20,128
Salaries - federal work study matrons	15,378	-0-	(15,378)
Contractual services	46,082	43,200	(2,882)
Contractual services - tennis courts	13,022	9,000	(4,022)
Gas	97,687	138,200	40,513
Telephone	37,421	37,000	(421)
Equipment	<u>7,475</u>	<u>12,000</u>	<u>4,525</u>
 Total Operations and Maintenance of Plant	<u>622,550</u>	<u>676,476</u>	<u>53,926</u>
 General Administration:			
President's office:			
Salaries - administrative	63,147	59,171	(3,976)
Salaries - secretarial	19,342	19,342	-0-
Salaries - student employees -			
federal	3,427	3,484	57
Contractual services	-0-	1,000	1,000
General materials and supplies	1,915	2,500	585
Conference and meeting expenses	4,515	2,500	(2,015)
Special affairs	9,530	7,500	(2,030)
Other conference and meeting			
expenses	5,036	5,600	564
Equipment	<u>1,154</u>	<u>-0-</u>	<u>(1,154)</u>
	<u>108,066</u>	<u>101,097</u>	<u>(6,969)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
General Administration (continued):			
Business Office:			
Salaries - administrative	48,523	48,523	-0-
Salaries - professional	18,077	18,077	-0-
Salaries - secretarial	70,974	71,153	179
Contractual services	5,215	6,400	1,185
General materials and supplies	7,674	7,500	(174)
Conference and meeting expenses	1,988	2,700	712
Equipment	335	-0-	(335)
	<u>152,786</u>	<u>154,353</u>	<u>1,567</u>
Total General Administration	<u>260,852</u>	<u>255,450</u>	<u>(5,402)</u>
Institutional Support:			
Board of Trustees:			
Contractual - legal	6,630	10,000	3,370
Other general supplies (election)	829	2,000	1,171
Conference and meeting expenses	3,309	3,000	(309)
Contractual - presidential consultant	11,498	-0-	(11,498)
	<u>22,266</u>	<u>15,000</u>	<u>(7,266)</u>
Institutional Expenses:			
Salaries - secretarial	14,118	13,392	(726)
Student employees - federal	3,353	3,685	332
Contingency federal work study	3,172	4,448	1,276
Group medical and life insurance	224,613	250,200	25,587
Tuition reimbursements	872	5,000	4,128
In service training	3,924	7,500	3,576
Unallocated contractual	985	2,400	1,415
Supplies (faculty association)	131	200	69
Postage	39,230	42,000	2,770
Publications and dues	6,648	6,750	102
Advertising	386	600	214
Recruitment	1,511	2,500	989
Curriculum development	159	5,000	4,841
	<u>299,102</u>	<u>343,675</u>	<u>44,573</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
			<u>Favorable</u> <u>(Unfavorable)</u>
Institutional Support (continued):			
Fixed charges - general insurance	<u>35,817</u>	<u>18,500</u>	<u>(17,317)</u>
Tuition charge back	<u>31,196</u>	<u>25,000</u>	<u>(6,196)</u>
Institutional Research:			
Contractual services	<u>-0-</u>	<u>500</u>	<u>500</u>
General materials and supplies	<u>73</u>	<u>500</u>	<u>427</u>
	<u>73</u>	<u>1,000</u>	<u>927</u>
Data Processing Services:			
Salaries - professional	<u>63,364</u>	<u>63,364</u>	<u>-0-</u>
Salaries - secretarial	<u>4,423</u>	<u>-0-</u>	<u>(4,423)</u>
Salaries - student employees -			
federal	<u>4,328</u>	<u>6,365</u>	<u>2,037</u>
Contractual services	<u>36,573</u>	<u>134,832</u>	<u>98,259</u>
General materials and supplies	<u>9,214</u>	<u>11,600</u>	<u>2,386</u>
Conference and meeting expenses	<u>2,773</u>	<u>7,000</u>	<u>4,227</u>
Rental of data processing equipment	<u>36,136</u>	<u>-0-</u>	<u>(36,136)</u>
Equipment	<u>48,823</u>	<u>-0-</u>	<u>(48,823)</u>
	<u>205,634</u>	<u>223,161</u>	<u>17,527</u>
Planning and Development:			
Salaries professional	<u>33,864</u>	<u>33,864</u>	<u>-0-</u>
Salaries - secretarial	<u>12,367</u>	<u>12,367</u>	<u>-0-</u>
Contractual services	<u>-0-</u>	<u>300</u>	<u>300</u>
General materials and supplies	<u>1,473</u>	<u>1,250</u>	<u>(223)</u>
Conference and meeting expenses	<u>1,571</u>	<u>1,550</u>	<u>(21)</u>
Equipment	<u>4,915</u>	<u>-0-</u>	<u>(4,915)</u>
	<u>54,190</u>	<u>49,331</u>	<u>(4,859)</u>
Affirmative Action:			
Contractual services	<u>-0-</u>	<u>300</u>	<u>300</u>
General materials and supplies	<u>1</u>	<u>100</u>	<u>99</u>
Conference and meeting expenses	<u>-0-</u>	<u>300</u>	<u>300</u>
	<u>1</u>	<u>700</u>	<u>699</u>
Total Institutional Support	<u>648,279</u>	<u>676,367</u>	<u>28,088</u>
Provision for contingencies	<u>-0-</u>	<u>75,000</u>	<u>75,000</u>
Total Educational Fund	<u>\$4,575,907</u>	<u>\$4,878,716</u>	<u>\$302,809</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, 1986

	<u>Actual</u>	<u>Budget</u>	Variance
			Favorable (Unfavorable)
Revenues:			
Local sources:			
1984 taxes	\$108,551	\$108,982	\$ (431)
1985 taxes	105,234	108,982	(3,748)
Payment in lieu of taxes	67	-0-	67
	<u>213,852</u>	<u>217,964</u>	<u>(4,112)</u>
State sources -			
Corporate personal property replacement tax	<u>18,372</u>	<u>11,760</u>	<u>6,612</u>
Other sources:			
Interest on investments	7,979	100	7,879
Other revenue	3,822	2,000	1,822
	<u>11,801</u>	<u>2,100</u>	<u>9,701</u>
Total revenues	<u>\$244,025</u>	<u>\$231,824</u>	<u>\$12,201</u>
Expenditures:			
Operation and maintenance of plant:			
General materials and supplies	\$ 57,790	\$ 54,000	\$(3,790)
Conference and meeting expenses	386	2,500	2,114
Electricity	<u>207,421</u>	<u>242,300</u>	<u>34,879</u>
	<u>265,597</u>	<u>298,800</u>	<u>33,203</u>
Institutional support:			
Fixed charges - rental	-0-	1,000	1,000
Provision for contingencies	<u>-0-</u>	<u>25,000</u>	<u>25,000</u>
Total expenditures	<u>\$265,597</u>	<u>\$324,800</u>	<u>\$59,203</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1986

	<u>Liability, Protection and Settlement Fund</u>	<u>Audit Fund</u>	<u>Student Activity Fund</u>	<u>Student Loan Fund</u>	<u>Restricted Purposes Fund</u>	<u>Total Special Revenue Funds</u>
ASSETS						
Cash on hand and in bank	\$79,353	\$ 8,053	\$108,913	\$3,596		\$199,915
Otherfund receivables:						
Educational Fund					\$10,325	10,325
Restricted Purposes Fund	2,102					2,102
Student Activity Fund				347		347
Bookstore Fund	460					460
Tuition receivable - students				3,310		3,310
Counts receivable:						
Governmental claims			40,517		20,835	61,352
Other			1,054			1,054
Property taxes receivable	16,012	5,707	—	—	—	21,719
Total assets	\$97,927	\$13,760	\$150,484	\$7,253	\$31,160	\$300,584
LIABILITIES AND FUND BALANCE						
Bank cash overdraft					\$41,405	\$ 41,405
Otherfund payables:						
Student Loan Fund			\$ 347			347
Educational Fund			129,189		48,391	177,580
Liability Protection and Settlement Fund					2,102	2,102
Operations, Building and Maintenance Fund			14		31	45
Counts payable	\$ 4,527				1,133	5,660
Deferred tuition and fees	—	—	4,704	—	—	4,704
Total liabilities	4,527	\$ -0-	134,254	\$ -0-	93,062	231,843
Fund balance (deficit) unreserved - undesignated	<u>93,400</u>	<u>13,760</u>	<u>16,230</u>	<u>7,253</u>	<u>(61,902)</u>	<u>68,741</u>
Total liabilities and fund balance	<u>\$97,927</u>	<u>\$13,760</u>	<u>\$150,484</u>	<u>\$7,253</u>	<u>\$31,160</u>	<u>\$300,584</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS - LIABILITY,
PROTECTION, AND SETTLEMENT FUND
COMBINING BALANCE SHEET
June 30, 1986

<u>ASSETS</u>	<u>Workmen's Compensation Insurance Fund</u>	<u>Tort Liability Insurance Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Total Liability Protection and Settlement Fund</u>
Cash on hand and in bank	\$26,853	\$19,049	\$33,451	\$79,353
Receivable from Restricted Purposes Fund	572		1,530	2,102
Receivable from Bookstore Fund	116		344	460
Property taxes receivable	<u>5,338</u>	<u>5,337</u>	<u>5,337</u>	<u>16,012</u>
Total assets	<u>\$32,879</u>	<u>\$24,386</u>	<u>\$40,662</u>	<u>\$97,927</u>
<hr/>				
<u>LIABILITIES AND FUND BALANCE</u>				
Liabilities -				
Accounts payable			\$ 4,527	\$ 4,527
Unreserved fund balance -				
Undesignated	<u>\$32,879</u>	<u>\$24,386</u>	<u>36,135</u>	<u>93,400</u>
Total liabilities and fund balance	<u>\$32,879</u>	<u>\$24,386</u>	<u>\$40,662</u>	<u>\$97,927</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Liability, Protection and Settlement Fund</u>	<u>Audit Fund</u>	<u>Student Activity Fund</u>	<u>Student Loan Fund</u>	<u>Restricted Purposes Fund</u>	<u>Total Special Revenue Funds</u>	<u>Actual</u>	<u>Budget</u>
Revenues:								
Local sources	\$53,693	\$17,024			\$ 12,365	\$ 83,082	\$ 58,851	
State sources					188,234	188,234		
Federal sources					307,051	307,051		
Other sources	<u>5,309</u>	<u>485</u>	<u>\$44,698</u>	<u>\$ 706</u>		<u>51,198</u>	<u>57,997</u>	
Total revenues	<u>59,002</u>	<u>17,509</u>	<u>44,698</u>	<u>706</u>	<u>507,650</u>	<u>629,565</u>	<u>116,848</u>	
Expenditures:								
Institutional support	60,189	14,800		1,126		76,115	48,000	
Restricted purposes	<u>—</u>	<u>—</u>	<u>46,963</u>	<u>—</u>	<u>654,232</u>	<u>701,195</u>	<u>53,700</u>	
Total expenditures	<u>60,189</u>	<u>14,800</u>	<u>46,963</u>	<u>1,126</u>	<u>654,232</u>	<u>777,310</u>	<u>101,700</u>	
Less (deficiency) of revenues over expenditures	(1,187)	2,709	(2,265)	(420)	(146,582)	(147,745)	\$ <u>15,148</u>	
End balance, beginning of year	<u>94,587</u>	<u>11,051</u>	<u>18,495</u>	<u>7,673</u>	<u>84,680</u>	<u>216,486</u>		
End balance (deficit), end of year	<u>\$93,400</u>	<u>\$13,760</u>	<u>\$16,230</u>	<u>\$7,253</u>	<u>\$(61,902)</u>	<u>\$ 68,741</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS - LIABILITY,
PROTECTION, AND SETTLEMENT FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Workmen's Compensation Insurance Fund</u>	<u>Tort Liability Insurance Fund</u>	<u>Unemployment Compensation Fund</u>	<u>Total Liability Protection and Settlement Fund</u>
venues:				
Local sources	\$17,226	\$17,226	\$19,241	<u>\$53,693</u>
Other sources	<u>1,773</u>	<u>1,772</u>	<u>1,764</u>	<u>5,309</u>
Total revenues	<u>18,999</u>	<u>18,998</u>	<u>21,005</u>	<u>59,002</u>
penditures -				
Institutional support	<u>22,965</u>	<u>21,465</u>	<u>15,759</u>	<u>60,189</u>
cess (deficiency) of revenues over expenditures	(3,966)	(2,467)	5,246	(1,187)
nd balance, beginning of year	<u>36,845</u>	<u>26,853</u>	<u>30,889</u>	<u>94,587</u>
nd balance, end of year	<u>\$32,879</u>	<u>\$24,386</u>	<u>\$36,135</u>	<u>\$93,400</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, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Local sources:			
1984 taxes	\$ 7,051	\$ 7,750	\$ (699)
1985 taxes	10,170	3,633	6,537
Payment in lieu of taxes	5	-0-	5
	<u>17,226</u>	<u>11,383</u>	<u>5,843</u>
Other sources -			
Interest on investments	1,773	1,333	440
Total revenues	\$18,999	\$12,716	\$ 6,283
 Expenditures -			
Institutional support -			
Workmen's compensation insurance	\$22,965	\$10,000	\$(12,965)

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, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1984 taxes	\$ 7,051	\$ 7,750	\$ (699)
1985 taxes	10,170	3,632	6,538
Payment in lieu of taxes	5	-0-	5
	<u>17,226</u>	<u>11,382</u>	<u>5,844</u>
Other sources -			
Interest on investments	<u>1,772</u>	<u>1,334</u>	<u>438</u>
Total revenues	<u>\$18,998</u>	<u>\$12,716</u>	<u>\$ 6,282</u>
 Expenditures:			
Institutional support -			
Tort liability	<u>\$21,465</u>	<u>\$10,000</u>	<u>\$(11,465)</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, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1984 taxes	\$ 9,066	\$ 7,750	\$ 1,316
1985 taxes	10,170	3,633	6,537
Payment in lieu of taxes	5	-0-	5
	<u>19,241</u>	<u>11,383</u>	<u>7,858</u>
Other sources -			
Interest on investments	<u>1,764</u>	<u>1,333</u>	<u>431</u>
Total revenues	<u>\$21,005</u>	<u>\$12,716</u>	<u>\$ 8,289</u>
Expenditures -			
Institutional support -			
Unemployment compensation	<u>\$15,759</u>	<u>\$10,000</u>	<u>\$ (5,759)</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, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1984 taxes	\$ 6,145	\$ 6,176	\$ (31)
1985 taxes	10,875	18,527	(7,652)
Payment in lieu of taxes	4	-0-	4
	<u>17,024</u>	<u>24,703</u>	<u>(7,679)</u>
Other sources -			
Interest on investments	485	297	188
Total revenues	<u>\$17,509</u>	<u>\$25,000</u>	<u>\$(7,491)</u>
Expenditures -			
Institutional support -			
Audit costs	<u>\$14,800</u>	<u>\$18,000</u>	<u>\$ 3,200</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, 1986

	<u>Actual</u>	<u>Budget</u>	Variance
			Favorable
			(Unfavorable)
Revenues -			
Other sources:			
Comprehensive fees	\$41,808	\$48,500	\$(6,692)
Athletic events	503	700	(197)
Cultural events	-0-	3,900	(3,900)
Student activities	2,071	600	1,471
Other	<u>316</u>	<u>-0-</u>	<u>316</u>
Total revenues	<u>\$44,698</u>	<u>\$53,700</u>	<u>\$(9,002)</u>
Expenditures -			
Restricted purposes:			
Athletic expenses	\$18,929	\$17,575	\$(1,354)
Cheerleaders and pom pon squad	836	850	14
Speech activities and readers' theatre	2,754	1,000	(1,754)
Drama	50	2,500	2,450
Music	2,117	3,700	1,583
Associated student board	1,474	2,800	1,326
Student activities	8,279	11,830	3,551
College clubs	2	200	198
Women's intercollegiate activities	12,185	12,445	260
Film commission	-0-	800	800
Cash over and short	<u>337</u>	<u>-0-</u>	<u>337</u>
Total expenditures	<u>\$46,963</u>	<u>\$53,700</u>	<u>\$ 7,411</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - STUDENT LOAN FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1986

Revenues -

Other sources:

Interest on student loans	\$ 280
Bad debt repayments	<u>426</u>
Total revenues	\$ <u>706</u>

Expenditures -

Institutional support -

Uncollectable loans	<u>\$1,126</u>
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF STUDENT ACTIVITY
FUND ACCOUNTS RECEIVABLE
For the year ended June 30, 1986

	Increases		Decreases		Balance 6/30/86
	(Billings and Adjustments)	(Received and Adjustments)	(Transferred to Bad Debts)		
	Balance 6/30/85				
Subsidiary accounts:					
Adult Basic Education grants	\$ 6,074	\$ 98,434	\$ 95,344	\$ 2,391	\$ 6,773
Pell grants	11,837	235,890	234,683	200	12,844
ETA	2,232	40,627	21,813	211	20,835
Supplemental Opportunity grants	5,202	9,704	13,616		1,290
Sauk Valley Foundation grants	2,405	46,856	44,750		4,511
ISSC grants	(4)	167,195	183,073	207	(16,089)
Military grants	27,846	55,555	50,609	324	32,468
Academic Achievement awards	-0-	22,977	22,977		-0-
Rehabilitation grants	335	6,392	6,210		517
Employee waivers	-0-	24,751	24,751		-0-
Department of Children and Family Service	110	79			189
Community General Hospital	27	351	405		(27)
Senior citizen waivers	-0-	108,425	108,425		-0-
Financial Aid Holds	-0-	12,633	885	11,665	83
Crusaders Clinic	385				385
Dixon Health Center	-0-	582			582
SB Hospital	-0-	162	162		-0-
Dislocated Workers Program	3,180	18,367	20,838		709
MIA/POW	432	3,240	1,998		1,674
National Guard	675	8,599	9,004		270
Great American Insurance Company	87	-0-	81		6
Labor Market Orientation	-0-	1,404	1,404		-0-
Illinois State Board of Education	(22)				(22)
SVC Indochinese grants	-0-	307	307		-0-
MF checks	-0-	122		122	-0-
Master Card/Visa	626	13,657	13,375		908
Blackhawk College	-0-	1,182	1,441		(259)
TIPA - CAED Grant	-0-	5,705	5,705		-0-
AVIE Disadvantaged and Handicapped	-0-	1,115	1,115		-0-
Dislocated Steelworkers Grant	-0-	12,818	12,818		-0-
Project Careers	-0-	822	822		-0-
Chicago Northwestern Transportation	-0-	370	370		-0-
Pre-Employment Skills Training	-0-	1,026	1,026		-0-
Dixon Marquette Cement	-0-	1,172	1,193		(21)
ETNA Casualty	-0-	317	317		-0-
Great Foods	-0-	138	138		-0-
Illinois Forge	-0-	162	162		-0-
I.D. Etnyre Company	-0-	283	283		-0-
Nursing Aid Grant	-0-	1,164	1,164		-0-
Protestant Social Services of Illinois	-0-	108	108		-0-
Youth and Family Services Bureau	-0-	94	94		-0-
Woods Pre-Employment Skills	-0-	1,620	1,620		-0-
Prairie State Grant	-0-	1,537	1,537		-0-
Lee County Nursing Home	-0-	194	194		-0-
Cash over/short	-0-	19	19		-0-
	<u>61,427</u>	<u>906,155</u>	<u>884,836</u>	<u>15,120</u>	<u>67,626</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF STUDENT ACTIVITY
FUND ACCOUNTS RECEIVABLE
(CONTINUED)
For the year ended June 30, 1986

	Increases		Decreases		Balance 6/30/86
	(Billings and Adjustments)	(Received and Adjustments)	(Transferred to Bad Debts)		
1 Debt Account:					
Beginning balance					
Transferred from					
accounts receivable		15,120			
Write-offs			7,582		
Recoveries			7,538		
Ending balance	-0-	15,120	15,120	-0-	-0-
Totals	<u>\$61,427</u>	<u>\$921,275</u>	<u>\$899,956</u>	<u>\$15,120</u>	<u>\$67,626</u>
<hr/>					
<u>conciliation with Combining</u>					
<u>ance Sheet - Special Revenue Funds</u>					
Governmental claims	\$57,787				\$61,352
Other	<u>3,640</u>				<u>6,274</u>
	<u>\$61,427</u>				<u>\$67,626</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - RESTRICTED PURPOSES FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1986

Revenues:

Local sources:

Economic Development grant 85-86	\$ 7,500
Economic Development grant 84-85	<u>4,865</u>
	<u><u>12,365</u></u>

State sources:

Advanced Technology Equipment grant	31,051
Economic Development grant 85-86	61,183
Disadvantaged grant 85-86	38,835
DAVTE Disadvantaged and Handicapped grant	24,341
DAVTE Quality and Assistance grant	3,310
HITS grant	8,982
VITAL Literacy grant	<u>20,532</u>
	<u><u>188,234</u></u>

Federal sources:

JTPA grants	125,759
College Indochinese grant program	91,227
Small Business Development grant	8,009
Dislocated Steelworkers grant	<u>82,056</u>
	<u><u>307,051</u></u>
Total revenues	<u><u>\$507,650</u></u>

Expenditures -

Restricted purposes:

Advanced Technology Equipment grant	\$194,738
Economic Development grant 85-86	68,585
Disadvantaged grant 85-86	38,835
DAVTE Disadvantaged and Handicapped grant	24,696
DAVTE Quality and Assistance grant	6,024
HITS grant	6,788
JTPA grants	106,743
College Indochinese grant program	79,005
Dislocated Steelworkers grant	99,228
VITAL Literacy grant	17,778
Small Business Development grant	9,912
Prairie State 2000 grant	<u>1,900</u>
Total expenditures	<u><u>\$654,232</u></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, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1984 taxes	\$112,184	\$112,615	\$ (431)
Payment in lieu of taxes	<u>69</u>	<u>-0-</u>	<u>69</u>
	<u>112,253</u>	<u>112,615</u>	<u>(362)</u>
State sources -			
Corporate personal property replacement tax	<u>32,261</u>	<u>32,261</u>	<u>-0-</u>
Other sources -			
Interest on investments	<u>45,584</u>	<u>10,000</u>	<u>35,584</u>
Total revenues	<u>\$190,098</u>	<u>\$154,876</u>	<u>\$35,222</u>
Expenditures:			
Institutional support -			
Fixed charges -			
Other	\$ 130	\$ 500	\$ 370
Bond principal retired	250,000	250,000	-0-
Interest and fiscal charges	<u>4,625</u>	<u>4,625</u>	<u>-0-</u>
Total expenditures	<u>\$254,755</u>	<u>\$255,125</u>	<u>\$ 370</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CAPITAL PROJECTS - BUILDING BOND PROCEEDS FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
State sources -			
State grants and contributions	<u>\$ 0</u>	<u>\$195,000</u>	<u>\$(195,000)</u>
Federal sources -			
Federal grants	<u>14,291</u>	<u>14,000</u>	<u>291</u>
Other sources -			
Interest on investments	<u>81,525</u>	<u>75,000</u>	<u>6,525</u>
Total revenues	<u>\$ 95,816</u>	<u>\$284,000</u>	<u>\$(188,184)</u>
 Expenditures -			
Institutional support -			
Capital expenditures -			
Site improvements	<u>\$ 0</u>	<u>\$ 35,000</u>	<u>\$ 35,000</u>
Building improvements	<u>110,399</u>	<u>200,000</u>	<u>89,601</u>
Equipment:			
Instructional	<u>264,550</u>	<u>500,000</u>	<u>235,450</u>
Service	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Other capital outlay	<u>6,667</u>	<u>5,000</u>	<u>(1,667)</u>
Total expenditures	<u>\$381,616</u>	<u>\$745,000</u>	<u>\$ 363,384</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
PROPRIETARY FUND TYPE - ENTERPRISE FUND (BOOKSTORE)
STATEMENT OF REVENUES AND EXPENSES
COMPARED TO BUDGET AND CHANGES IN RETAINED EARNINGS
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Operating revenues:			
Sale of textbooks	\$242,604	\$255,000	\$(12,396)
Sale of supplies and other items	95,124	89,500	5,624
Sales tax collected	17,188	18,300	(1,112)
Interest income	4,792	4,900	(108)
Miscellaneous income	<u>732</u>	<u>300</u>	<u>432</u>
Total operating revenues	<u>360,440</u>	<u>368,000</u>	<u>(7,560)</u>
Operating expenses:			
Purchases:			
Textbooks	196,912	204,000	7,088
Supplies and other items	61,099	62,180	1,081
Freight on purchases	6,269	7,200	931
Inventory adjustment	1,278	-0-	(1,278)
Salaries and wages	36,569	35,000	(1,569)
Supplies	3,309	3,000	(309)
Travel	962	1,500	538
Equipment	544	3,000	2,456
Telephone	-0-	400	400
Dues and subscriptions	235	400	165
Sales tax paid	16,845	18,000	1,155
Bad debts	189	-0-	(189)
Other	1,455	1,500	45
Employee benefits	<u>-0-</u>	<u>800</u>	<u>800</u>
Total operating expenses	<u>325,666</u>	<u>336,980</u>	<u>11,314</u>
Net income	<u>34,774</u>	<u>\$ 31,020</u>	<u>\$ 3,754</u>
Retained earnings, beginning of year	<u>307,357</u>		
Retained earnings, end of year	<u>\$342,131</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
FIDUCIARY FUNDS
COMBINING BALANCE SHEET
June 30, 1986

	<u>Expendable Trust Funds</u>					
	Non-Expendable		Supplemental			
	<u>Trust Fund</u>	<u>Agency</u>	<u>College</u>	<u>Educational</u>	<u>Pell</u>	<u>Total</u>
<u>ASSETS</u>						
Bank cash	\$ 8,030	\$ 99,433		\$2,892		\$ 110,355
Investments	2,348,844	100,000				2,448,844
Other fund receivables -						
Educational Fund	85,000					85,000
Accounts receivable:						
Governmental claims			\$33,445			\$6,483
Other		5,221				39,928
						5,221
Total assets	<u>\$2,441,874</u>	<u>\$204,654</u>	<u>\$33,445</u>	<u>\$2,892</u>	<u>\$6,483</u>	<u>\$2,689,348</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Bank cash overdraft			\$16,811		\$6,483	\$ 23,294
Active federal grants			1,252			1,252
to Educational Fund			9,140	<u>\$2,892</u>		12,032
Total liabilities	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>27,203</u>	<u>2,892</u>	<u>6,483</u>	<u>36,578</u>
Total balance (deficit):						
Reserved for special functions						
and activities			204,654			204,654
Unreserved - undesignated	<u>2,441,874</u>		<u>6,242</u>			<u>2,448,116</u>
Total fund balance (deficit)	<u>2,441,874</u>	<u>204,654</u>	<u>6,242</u>	<u>-0-</u>	<u>-0-</u>	<u>2,652,770</u>
Total liabilities and fund equity	<u>\$2,441,874</u>	<u>\$204,654</u>	<u>\$6,242</u>	<u>\$2,892</u>	<u>\$6,483</u>	<u>\$2,689,348</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NON-EXPENDABLE TRUST FUND - WORKING CASH FUND
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	Variance
			Favorable
			(Unfavorable)
Operating revenue -			
Interest on investments	<u>\$ 116,762</u>	<u>\$25,000</u>	<u>\$91,762</u>
Operating expense -			
Miscellaneous	<u>-0-</u>	<u>1,000</u>	<u>1,000</u>
Net income	116,762	\$24,000	\$92,762
 Fund balance, beginning of year	 <u>2,325,112</u>		
 Fund balance, end of year	 <u>\$2,441,874</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 AGENCY FUNDS
 SCHEDULE OF YEARLY ACTIVITY BY INDIVIDUAL ACCOUNT
 For the year ended June 30, 1986

	<u>Balance</u> <u>6/30/85</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Balance</u> <u>6/30/86</u>
creation room	\$ 13,360	\$ 2,463	\$ 8,989	\$ 6,834
dent locker fund	689	33	81	641
ld care operations	713	13,928	17,594	(2,953)
ational information program and				
areer planning program	759	565	560	764
king	1,660	1,807	1,078	2,389
supplies	537	132	99	570
d lab	8,741	-0-	-0-	8,741
unity service	4,281	19,313	17,831	5,763
Valley arts council	(15)	366	386	(35)
cial business assistance	(7,400)	7,400	-0-	-0-
legiate choir	500	-0-	102	398
Valley College Foundation	-0-	1,757	1,767	(10)
on Correctional Center	78,690	717,594	767,037	29,247
sing uniforms	-0-	603	603	-0-
aring account	-0-	318,426	304,822	13,604
tography supplies	25	-0-	-0-	25
dent clubs	914	10,608	10,004	1,518
lt learning book charges	2,731	2,326	1,900	3,157
unity theatre	48	-0-	-0-	48
lege van	1,099	3,204	3,677	626
anities open house	91	-0-	-0-	91
dent activity - special projects	124,209	16,579	20,583	120,205
contributions	884	11,500	12,384	-0-
conomic Development Grant II	11,596	32,943	34,500	10,039
ends of Sauk Valley College	(1,822)	427	-0-	(1,395)
located Steelworkers II	-0-	7,000	2,816	4,184
inois Interpretation Workshop	-0-	518	354	164
l grants	-0-	42	3	39
	<u>\$242,290</u>	<u>\$1,169,534</u>	<u>\$1,207,170</u>	<u>\$204,654</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
AGENCY FUND - CHILD CARE CENTER
SCHEDULE OF RECEIPTS AND DISBURSEMENTS COMPARED TO BUDGET
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues:			
Child care fees	\$13,609	\$19,700	\$(6,091)
Insurance	<u>319</u>	<u>250</u>	<u>69</u>
Total revenues	<u>13,928</u>	<u>19,950</u>	<u>(6,022)</u>
Expenditures:			
Salaries	15,625	18,500	2,875
Insurance	319	150	(169)
Supplies	1,488	1,200	(288)
Travel	<u>162</u>	<u>100</u>	<u>(62)</u>
Total expenditures	<u>17,594</u>	<u>19,950</u>	<u>2,356</u>
Excess (deficiency) of revenues over expenditures	<u>\$(3,666)</u>	<u>\$ -0-</u>	<u>\$(3,666)</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, 1986

	<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	<u>\$170,658</u>	<u>\$60,341</u>	<u>\$559,355</u>	<u>\$790,354</u>
Other sources:				
Provided by institution	<u>38,594</u>			<u>38,594</u>
Recoveries from students	<u>38,594</u>	<u>-0-</u>	<u>175</u>	<u>175</u>
				<u>38,769</u>
Total revenues	<u>209,252</u>	<u>60,341</u>	<u>559,530</u>	<u>829,123</u>
Expenditures:				
Instruction:				
Awards paid to students		<u>57,839</u>	<u>556,825</u>	<u>614,664</u>
Student wages	<u>192,972</u>	<u>57,839</u>	<u>556,825</u>	<u>192,972</u>
				<u>807,636</u>
General administration -				
Administrative expense	<u>9,648</u>	<u>2,892</u>	<u>2,530</u>	<u>15,070</u>
Total expenditures	<u>202,620</u>	<u>60,731</u>	<u>559,355</u>	<u>822,706</u>
Excess (deficiency) of revenues over expenditures	<u>6,632</u>	<u>(390)</u>	<u>175</u>	<u>6,417</u>
Other financing sources (uses):				
Operating transfers in		<u>390</u>		<u>390</u>
Operating transfers out	<u>(390)</u>			<u>(390)</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	<u>6,242</u>	<u>-0-</u>	<u>175</u>	<u>6,417</u>
Fund balance, beginning of year	<u>-0-</u>	<u>-0-</u>	<u>(175)</u>	<u>(175)</u>
Fund balance, end of year	<u>\$ 6,242</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 6,242</u>

SUPPLEMENTAL FINANCIAL INFORMATION

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF GROSS AND NET TUITION
June 30, 1986

	<u>Summer 1985</u>	<u>Fall 1985</u>	<u>Spring 1986</u>	<u>Total</u>
Gross tuition	<u>\$161,334</u>	<u>\$591,056</u>	<u>\$565,812</u>	<u>\$1,318,202</u>
Direct write-offs:				
Employee waivers	2,662	8,731	9,511	20,904
Senior citizens waivers	16,744	37,393	37,610	91,747
Tuition refunds	11,242	20,333	16,097	47,672
Bad debts		6,549	(1,440)	5,109
Achievement awards		11,385	10,233	21,618
Office of education	<u> </u>	<u>2,391</u>	<u> </u>	<u>2,391</u>
Total	<u>30,648</u>	<u>86,782</u>	<u>72,011</u>	<u>189,441</u>
Net tuition	<u>\$130,686</u>	<u>\$504,274</u>	<u>\$493,801</u>	<u>\$1,128,761</u>
Reconciliation with Statements of Revenues:				
Educational Fund -				
tuition	\$125,846	\$485,596	\$475,512	\$1,086,954
Student Activity Fund -				
comprehensive fees	<u>4,840</u>	<u>18,678</u>	<u>18,289</u>	<u>41,807</u>
Total	<u>\$130,686</u>	<u>\$504,274</u>	<u>\$493,801</u>	<u>\$1,128,761</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

BALANCE SHEET - ALL FUNDS

June 30, 1986

	Educational Fund	Operations Building and Maintenance Fund	Bond and Interest Fund #1	Site and Construction Fund	Working Cash Fund	St
ASSETS						
Cash	\$ 2,286	\$ 49,731	\$ 11,924	\$ 16,486	\$ 8,030	\$
Investments - at cost			518,912	886,467	2,348,844	
Interfund receivables:						
Educational					85,000	
Student Activity	129,189	14				
Restricted Purposes	48,391	31				
Financial Aids	12,032					
Bookstore	1,575					
Operations, Building and Maintenance	240					
Notes receivable						
Accounts receivable:						
Governmental claims	72,358					
Other						
Property taxes receivable	450,985	55,226				
Inventories						
Total assets	<u>\$717,056</u>	<u>\$105,002</u>	<u>\$530,836</u>	<u>\$902,953</u>	<u>\$2,441,874</u>	
LIABILITIES AND FUND BALANCE						
Cash overdraft						
Interfund payables:						
Educational		\$ 240				
Working Cash	\$ 85,000					
Bookstore	414					
Operations, Building and Maintenance						
Student Loan						
Workmen's Compensation						
Insurance						
Unemployment						
Compensation						
Restricted Purposes	10,325					
Accounts payable	90,287	21,947		\$ 17,539		
Deferred tuition & fees	124,164					
Deferred replacement taxes	91,718	11,236				
Inactive federal grants						
Total liabilities	<u>401,908</u>	<u>33,423</u>	<u>\$ -0-</u>	<u>17,539</u>	<u>\$ -0-</u>	
Fund balance	<u>315,148</u>	<u>71,579</u>	<u>530,836</u>	<u>885,414</u>	<u>2,441,874</u>	
Total liabilities and fund balance	<u>\$717,056</u>	<u>\$105,002</u>	<u>\$530,836</u>	<u>\$902,953</u>	<u>\$2,441,874</u>	

Financial Fund	Bookstore Fund	Workmen's Compensation Insurance Fund	Tort Liability Insurance Fund	Unemployment Compensation Fund	Audit Fund	Student Activity Fund	Restricted Purposes Fund	Agency Fund
2,892	\$138,956 70,779	\$26,853	\$19,049	\$33,451	\$ 8,053	\$108,913		\$ 99,433 100,000
	414							\$10,325
		572		1,530				
		116		344				
39,927	23,703					40,517 1,054	20,835	
	112,944	5,338	5,337	5,337	5,707			5,221
42,819	\$346,796	\$32,879	\$24,386	\$40,662	\$13,760	\$150,484	\$31,160	\$204,654
23,293								\$41,405
12,032	\$ 1,575					\$129,189	48,391	
						14 347	31	
	116							572
	344							1,530
	2,630			\$ 4,527				1,133
						4,704		
1,252	4,665	\$ -0-	\$ -0-	4,527	\$ -0-	134,254	93,062	\$ -0-
6,242	342,131	32,879	24,386	36,135	13,760	16,230	(61,902)	204,654
2,819	\$346,796	\$32,879	\$24,386	\$40,662	\$13,760	\$150,484	\$31,160	\$204,654

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL FUNDS
For the year ended June 30, 1986

	Educational Fund	Operations Building and Maintenance Fund	Bond and Interest Fund #1	Site and Construction Fund	Working Cash Fund	St
Revenues:						
Local sources	\$1,762,205	\$213,852	\$112,253			
State sources	1,821,242	18,372	32,261			
Federal sources	170,736			\$ 14,291		
Student tuition and fees	1,138,883					
Other sources	110,653	11,801	45,584	81,525	\$ 116,762	
Total revenues	5,003,719	244,025	190,098	95,816	116,762	
Expenditures:						
Instruction	2,463,589					
Academic support	186,029					
Student services and aids	379,375					
Public service	15,233					
Operations and maintenance of plant	622,550	265,597				
General administration	260,852					
Institutional support	648,279		130	381,616		
Restricted purposes						
Bond principal retirement			250,000			
Interest and fiscal charges			4,625			
Total expenditures	4,575,907	265,597	254,755	381,616	-0-	
Excess (deficiency) of revenues over expenditures	427,812	(21,572)	(64,657)	(285,800)	116,762	
Fund balance, beginning of year	(112,664)	93,151	595,493	1,171,214	2,325,112	
Fund balance, end of year	\$ 315,148	\$ 71,579	\$530,836	\$ 885,414	\$2,441,874	

Financial Fund	Bookstore Fund	Workmen's Compensation Insurance Fund	Tort Liability Insurance Fund	Unemployment Compensation Fund	Audit Fund	Student Activity Fund	Restricted Purposes Fund	Agency Fund
90,354		\$17,226	\$17,226	\$19,241	\$17,024		\$ 12,365 188,234 307,051	
38,769	\$360,440	1,773	1,772	1,764	485	\$44,698		\$1,169,534
29,123	360,440	18,999	18,998	21,005	17,509	44,698	507,650	1,169,534
07,636								
15,070	325,666	22,965	21,465	15,759	14,800	46,963	654,232	1,207,170
22,706	325,666	22,965	21,465	15,759	14,800	46,963	654,232	1,207,170
6,417	34,774	(3,966)	(2,467)	5,246	2,709	(2,265)	(146,582)	(37,636)
(175)	307,357	36,845	26,853	30,889	11,051	18,495	84,680	242,290
6,242	\$342,131	\$32,879	\$24,386	\$36,135	\$13,760	\$16,230	\$(61,902)	\$ 204,654

UNIFORM FINANCIAL STATEMENT

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
For the year ended June 30, 1986

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>		
Fund balance July 1, 1985	\$ (112,664)	\$ 93,151		
Total revenues	5,003,719	244,025		
Total expenditures	<u>4,575,907</u>	<u>265,597</u>		
 Fund balance June 30, 1986	 <u>\$ 315,148</u>	 <u>\$ 71,579</u>		
	<u>Building Bond Proceeds Fund</u>	<u>Bond and Interest Fund</u>	<u>Restricted Purposes Fund</u>	<u>Auxiliary Enterprises Fund</u>
Fund balance July 1, 1985	\$1,171,214	\$595,493	\$ 84,680	\$307,357
Total revenues	95,816	190,098	507,650	360,440
Total expenditures	<u>381,616</u>	<u>254,755</u>	<u>654,232</u>	<u>325,666</u>
 Fund balance (deficit) June 30, 1986	 <u>\$ 885,414</u>	 <u>\$530,836</u>	 <u>\$(61,902)</u>	 <u>\$342,131</u>
	<u>Audit Fund</u>	<u>Liability, Protection, and Settlement Fund</u>		
Fund balance July 1, 1985	\$11,051	\$94,587		
Total revenues	17,509	59,002		
Total expenditures	<u>14,800</u>	<u>60,189</u>		
 Fund balance June 30, 1986	 <u>\$13,760</u>	 <u>\$93,400</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
(CONTINUED)
For the year ended June 30, 1986

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>	<u>Total Operating Funds</u>
Operating Revenues by Source:			
Local Government:			
Current taxes	\$1,745,854	\$213,785	\$1,959,639
Payment in lieu of taxes	548	67	615
Chargeback revenue -			
Non-college territory	<u>15,803</u>	—	<u>15,803</u>
Total local government	<u>1,762,205</u>	<u>213,852</u>	<u>1,976,057</u>
State Government:			
ICCB credit hour grants	1,489,804		1,489,804
ICCB equalization grants	49,857		49,857
Corporate personal property replacement tax	143,237	18,372	161,609
DAVTE - regular reimbursement	107,293		107,293
DAVTE - equipment reimbursement	<u>31,051</u>	—	<u>31,051</u>
Total state government	<u>1,821,242</u>	<u>18,372</u>	<u>1,839,614</u>
Federal Government:			
Work study	164,026		164,026
Other - miscellaneous	<u>6,710</u>	—	<u>6,710</u>
Total federal government	<u>170,736</u>	<u>-0-</u>	<u>170,736</u>
Student Tuition and Fees:			
Tuition	1,086,955		1,086,955
Fees	36,696		36,696
Other - public service	<u>15,232</u>	—	<u>15,232</u>
Total tuition and fees	<u>1,138,883</u>	<u>-0-</u>	<u>1,138,883</u>
Other Sources:			
Interest on investments	41,500	7,979	49,479
Other - miscellaneous	<u>69,153</u>	<u>3,822</u>	<u>72,975</u>
Total other sources	<u>110,653</u>	<u>11,801</u>	<u>122,454</u>
Total fiscal year 1986 revenue	5,003,719	244,025	5,247,744
Less non-operating items* -			
Tuition chargeback revenue	<u>15,803</u>	<u>-0-</u>	<u>15,803</u>
Adjusted revenue	<u>\$4,987,916</u>	<u>\$244,025</u>	<u>\$5,231,941</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
(CONTINUED)
For the year ended June 30, 1986

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>	<u>Total Operating Funds</u>
Operating Expenditures:			
By Program:			
Instruction	\$2,463,589		\$2,463,589
Academic Support	186,029		186,029
Student Services	379,375		379,375
Public Service	15,233		15,233
Operation and Maintenance of Plant	622,550	\$265,597	888,147
General Administration	260,852		260,852
Institutional Support	<u>648,279</u>		<u>648,279</u>
Total expenditures by program	4,575,907	265,597	4,841,504
Less non-operating items* -			
Tuition chargeback	<u>31,196</u>	<u>-0-</u>	<u>31,196</u>
Adjusted expenditures	<u>\$4,544,711</u>	<u>\$265,597</u>	<u>\$4,810,308</u>
By Object:			
Salaries	\$3,338,664		\$3,338,664
Employee benefits	224,613		224,613
Contractual services	221,763		221,763
General materials and supplies	265,807	\$ 57,790	323,597
Conference and meeting expenses	41,948	386	42,334
Fixed charges	35,817		35,817
Utilities	135,108	207,421	342,529
Capital outlay	172,609		172,609
Other	<u>139,578</u>		<u>139,578</u>
Total expenditures by object	4,575,907	265,597	4,841,504
Less non-operating items* -			
Tuition chargeback	<u>31,196</u>	<u>-0-</u>	<u>31,196</u>
Adjusted expenditures	<u>\$4,544,711</u>	<u>\$265,597</u>	<u>\$4,810,308</u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
UNIFORM FINANCIAL STATEMENT
(CONTINUED)
For the year ended June 30, 1986

Restricted Purposes Fund Revenues by Source:

Local Government -	
Economic development grant	<u>\$ 12,365</u>
 State Government:	
Disadvantaged grant	38,835
Economic development grant	61,183
Advanced high technology equipment grant	31,051
DAVTE disadvantaged and handicapped grant	24,341
DAVTE quality and assistance grant	3,310
HITS grant	8,982
Project VITAL	<u>20,532</u>
 Total state government	<u>188,234</u>
 Federal Government:	
Indo-Chinese grant	91,227
Dislocated steelworkers	82,056
JTPA - CAED grant	14,973
JTPA - class room training - SDA-4	100
JTPA - labor market orientation	35,913
JTPA - pre-employment skills training	21,198
JTPA - project careers	37,244
JTPA - Classroom training - heating and refrigeration	9,045
JTPA - Classroom training - word processing	5,580
Basic nursing assistance grant	1,706
Small business development grant	<u>8,009</u>
 Total federal government	<u>307,051</u>
 Total Restricted Purposes Fund revenue by source	<u>\$507,650</u>

Restricted Purpose Fund Expenditures -

By Program:	
Instruction	\$ 84,921
Student services	190,060
Public service	184,513
Institutional support	<u>194,738</u>
 Total Restricted Purposes Fund expenditures by program	<u>\$654,232</u>

CERTIFICATE OF CHARGEBACK REIMBURSEMENT

FOR FISCAL YEAR 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CERTIFICATE OF CHARGEBACK REIMBURSEMENT
For the year ended June 30, 1986

All non-capital audited expenditures for the past fiscal year from all revenue sources:

Educational Fund	\$4,372,102
Operations, Building and Maintenance Fund	265,597
Bond and Interest Fund	254,755
Restricted Purposes Fund	459,494
Audit Fund	14,800
Liability, Protection, and Settlement Fund	<u>60,189</u>
	<u>5,426,937</u>

Plus:

Depreciation for equipment paid from non-state and non-federal monies. (Equipment purchases within the last eight years depreciated at 12.5 percent per year. Use capital outlay expenditures from the Educational Fund, the Operations, Building and Maintenance Fund, the Operations, Building and Maintenance Fund (Restricted), the Building Bond Proceeds Fund, and the Restricted Purposes Fund).	<u>92,771</u>
---	---------------

Plus:

Depreciation on buildings and fixed equipment paid from non-state and non-federal monies. (This category does not include site acquisition. Use building expenditures from the Operations, Building and Maintenance Fund (Restricted) and the Building Bond Proceeds Fund depreciated at 2 percent per year for permanent facilities and 12.5 percent each year for temporary buildings).	<u>79,045</u>
---	---------------

Total local, state, and federal expenditures and depreciation	<u>5,598,753</u>
---	------------------

Less:

All state and federal operating grants for non-capital expenditures, except ICCB credit hour grants, for the past fiscal year	<u>981,640</u>
Total local expenditures	<u>\$4,617,113</u>

Summer term credit hours for the past fiscal year	5,266
---	-------

Plus:

Fall term credit hours for the past fiscal year	19,493
---	--------

Plus:

Spring term credit hours for the past fiscal year	<u>18,663</u>
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Total credit hours	<u>43,422</u>
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CERTIFICATE OF CHARGEBACK REIMBURSEMENTS
(CONTINUED)
For the year ended June 30, 1986

Total local expenditures for the past fiscal year	\$4,617,113
Divided by total credit hours for the past fiscal year	<u>43,422</u>
Cost per semester credit hour	\$ <u>106.33</u>
Cost per semester credit hour	\$ 106.33
<u>Less:</u>	
Each District's average credit hour grant rate for the current fiscal year	30.18
<u>Less:</u>	
Each District's student tuition per semester credit hour for the current fiscal year	<u>29.00</u>
Chargeback reimbursement per semester credit hour	\$ <u>47.15</u>
The chargeback reimbursement cannot exceed the per-capita cost. Additionally, out-of-state and foreign students should pay tuition that is equal to the per-capita cost as calculated below:	
Total local, state, and federal expenditures and depreciation	\$5,598,753
Divided by total semester apportionment credit hours	<u>43,422</u>
Per capita cost per semester credit hour	\$ <u>128.94</u>
<u>Summary:</u>	
Amount to be charged back per semester credit hour	\$ <u>47.15</u>
Per capita cost per semester credit hour	\$ <u>128.94</u>

Approved:	<hr/>	<hr/>
	Chief Fiscal Officer	Date
Approved:	<hr/>	<hr/>
	President	Date

ILLINOIS COMMUNITY COLLEGE BOARD
STATE GRANTS FINANCIAL - COMPLIANCE SECTION



LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.

CERTIFIED PUBLIC ACCOUNTANTS

3319 EAST LINCOLNWAY STERLING, ILLINOIS 61081 (815) 626-1277

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

We have examined the balance sheets of Sauk Valley Community College's Advanced Technology Equipment Grant, Disadvantaged Student Grant, and Economic Development Grant programs as of June 30, 1986, and the related statements of revenues, expenditures, and change in fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards and the guidelines of the Illinois Community College Board Fiscal Management Manual and, accordingly, included such tests of the accounting records and other auditing procedures as we considered necessary in the circumstances and a review of compliance with the provision of the agreement between the District and the Illinois Community College Board.

In our opinion, the financial statements above present fairly the balance sheets of the Advanced Technology Equipment, Disadvantaged Student and Economic Development Grants as of June 30, 1986, and the related statements of revenues, expenditures, and change in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Lindgren, Callihan, Van Osadol & Co., Ltd.

August 19, 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ADVANCED TECHNOLOGY EQUIPMENT GRANT PROGRAM
BALANCE SHEET
June 30, 1986

ASSETS

Cash \$ -0-

FUND BALANCE

Fund balance \$ -0-

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ADVANCED TECHNOLOGY EQUIPMENT GRANT PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>
			<u>Favorable</u> <u>(Unfavorable)</u>
*Revenues -			
State sources	\$ 31,051	\$ 31,051	\$ -0-
 Expenditures -			
Capital outlay	<u>194,738</u>	<u>31,051</u>	<u>(163,687)</u>
 Excess (deficiency) of revenues over expenditures	(163,687)	\$ -0-	<u>\$(163,687)</u>
 Fund balance, July 1, 1985	<u>163,687</u>		
 Fund balance, June 30, 1986	\$ -0-		

* Revenues include only ICCB grant funds.

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DISADVANTAGED STUDENT GRANT PROGRAM
BALANCE SHEET
June 30, 1986

ASSETS

Cash \$ -0-

FUND BALANCE

Fund balance \$ -0-

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DISADVANTAGED STUDENT GRANT PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
*Revenues -			
State sources	<u>\$38,835</u>	<u>\$38,835</u>	<u>\$ -0-</u>
 Expenditures:			
Salaries and employee benefits	36,521	36,521	-0-
Materials and supplies	2,138	2,138	-0-
Other expenditures	<u>176</u>	<u>176</u>	<u>-0-</u>
 Total expenditures	<u>38,835</u>	<u>38,835</u>	<u>-0-</u>
 Excess of revenues over expenditures	-0-	<u>\$ -0-</u>	<u>\$ -0-</u>
 Fund balance, July 1, 1985	<u>-0-</u>		
 Fund balance, June 30, 1986	<u>\$ -0-</u>		

* Revenues include only ICCB grant funds.

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ECONOMIC DEVELOPMENT GRANT PROGRAM
BALANCE SHEET
June 30, 1986

ASSETS

Cash	\$ <u> -0- </u>
------	-------------------

LIABILITIES AND FUND BALANCE

Bank overdraft	\$ 12,267
Fund balance (deficit)	(<u>12,267</u>)
Total liabilities and fund balance	\$ <u> -0- </u>

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ECONOMIC DEVELOPMENT GRANT PROGRAM
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
*Revenues -			
State sources	<u>\$ 61,183</u>	<u>\$61,182</u>	<u>\$ 1</u>
Expenditures:			
Salaries and employee benefits	61,991	51,115	(10,876)
Staff development	175	-0-	(175)
Conference and meetings	602	2,350	1,748
Materials and supplies	3,571	6,467	2,896
Utilities	688	250	(438)
Travel	<u>1,558</u>	<u>-0-</u>	<u>(1,558)</u>
Total expenditures	<u>68,585</u>	<u>61,182</u>	<u>(7,403)</u>
Excess (deficiency) of revenues over expenditures	<u>(7,402)</u>	<u>\$ -0-</u>	<u>\$ (7,402)</u>
Fund balance (deficit), July 1, 1985	<u>(4,865)</u>		
Fund balance (deficit), June 30, 1986	<u>\$(12,267)</u>		

* Revenues include only ICCB grant funds.

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ICCB STATE GRANT FINANCIAL - COMPLIANCE SECTION
NOTES TO FINANCIAL STATEMENTS
June 30, 1986

(A) Summary of Significant Accounting Policies:

General - The accompanying statements include only those transactions resulting from the Illinois Community College Board (ICCB) Advanced Technology Equipment Grant, Disadvantaged Student Grant, and Economic Development Grant programs. These transactions have been accounted for in the Restricted Purposes Fund.

Basis of Accounting - The statements have been prepared on the modified accrual basis. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 1986. Funds obligated for goods prior to June 30 for which the goods are received prior to September 30 are recorded as encumbrances. Unexpended funds are reflected as a reduction to fund balance and a liability due to the ICCB by October 15.

Fixed Assets - Fixed asset purchases are recorded as capital outlay and not capitalized.

(B) Payments of Prior Year's Encumbrances:

Payments of prior year's encumbrances for goods received prior to September 30 are reflected as expenditures during the current fiscal year.



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DANIEL L. RIBORDY

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

We have examined the Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed of Sauk Valley Community College District 506 for the year ended June 30, 1986. Our examination was made in accordance with generally accepted auditing standards and the guidelines of the Illinois Community College Board Fiscal Management Manual, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances, including auditing procedures prescribed by the Fiscal Management Manual for verification of student enrollments and other bases upon which claims were filed with the Illinois Community College Board.

In our opinion, the schedule of enrollment data presents fairly the student enrollment and other bases upon which claims were filed with the Illinois Community College Board and are stated fairly in accordance with the regulations of the Illinois Community College Board.

Lindgren, Callihan, Van OSDOL & Co., LTD.

August 19, 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON
WHICH CLAIMS ARE FILED
For the year ended June 30, 1986

<u>Categories</u>	<u>Apportionment Semester Credit Hours by Term</u>			
	<u>Summer 1985</u>	<u>Fall 1985</u>	<u>Spring 1986</u>	<u>Total Hours</u>
Baccalaureate	3,337	10,626	10,645	24,608
Business Occupational	702	3,280	2,926	6,908
Technical Occupational	427	3,609	4,109	8,145
Health Occupational	698	1,477	1,411	3,586
Remedial Development	350	1,662	1,135	3,147
Adult Basis Education/ Adult Secondary Education	134	480	428	1,042
General Studies	<u>17</u>	<u>158</u>	<u>139</u>	<u>314</u>
Total credit hours verified	<u>5,665</u>	<u>21,292</u>	<u>20,793</u>	<u>47,750</u>

Recap of Apportionment Semester Hours by Terms:

Sauk Valley Community College	5,266	19,493	18,663	43,422
Dixon Correctional Center	<u>399</u>	<u>1,799</u>	<u>2,130</u>	<u>4,328</u>
	<u>5,665</u>	<u>21,292</u>	<u>20,793</u>	<u>47,750</u>

	<u>Attending In-District</u>	<u>Attending Out-of-District on Chargeback or Contractual Agreement</u>	<u>Total</u>
Semester credit hours	<u>46,842.00</u>	<u>628.25</u>	<u>47,470.25</u>

District 1985 equalized assessed valuation \$692,312,492

Mandatory calendar year 1986 allocation of corporate personal property replacement taxes for debt retirement \$-0-

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF CREDIT HOUR GRANTS USED
FOR FY 86 STATE REIMBURSEMENT
June 30, 1986

	<u>Summer</u> <u>1983</u>	<u>Fall</u> <u>1983</u>	<u>Spring</u> <u>1984</u>	<u>Total</u>	<u>Rates</u>	<u>Total</u>
Accalaureate	3,357	12,658	12,184	28,199	\$24.97	\$ 704,129
Business Occupational	1,111	3,520	3,348	7,979	16.21	129,340
Technical Occupational	731	3,972	3,866	8,569	27.86	238,732
Health Occupational	997	2,561	2,237	5,795	58.48	338,892
Medial Development	423	1,349	1,175	2,947	23.83	70,227
Adult Basic Education/Adult Secondary Education	68	320	245	633	12.66	8,014
General Studies	82	248	140	470	1.00	470
	<u>6,769</u>	<u>24,628</u>	<u>23,195</u>	<u>54,592</u>	<u>\$27.29</u>	<u>\$1,489,804</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BACKGROUND INFORMATION ON STATE GRANT ACTIVITY
June 30, 1986

Advanced Technology Equipment Grant - Provides funding to assist in updating curricula that have been significantly impacted by advanced technology.

Credit Hour Grant - Credit hour grants were received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm during fiscal year 1984. There are no special restrictions on the use of these funds.

Disadvantaged Student Grant - Provides funding for special or extra services to assist disadvantaged students to initiate, continue, or resume their education, including tutoring, educational and career counseling, referrals to external agencies, and testing/evaluation to determine courses or services needed by a disadvantaged student. Courses funded by this grant provide the academic skills necessary to remedy or correct educational deficiencies to allow the attainment of educational goals, including remedial, adult basic education, adult secondary education, and English as a second language courses.

Economic Development Grant - Provides funding to be used to operate a Business Assistance Center or economic development office. Activities include assistance in commercial and industrial expansion and/or retention and employment training services for unemployed or underemployed adults to improve their job skills and assist them in seeking employment.

Equalization Grant - Equalization grants attempt to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full-time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district's program mix are considered in the equalization calculations.

**SAUK VALLEY COMMUNITY COLLEGE
DISTRICT 506**

FINANCIAL AIDS

FINANCIAL REPORT

June 30, 1986

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LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.

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MICHAEL D. SMITH
DANIEL L. RIBORDY

We have examined the accompanying statement of changes in SFA program fund balances of Sauk Valley Community College District 506 for the year ended June 30, 1986. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The accompanying statement was prepared for the purpose of complying with the audit requirement relating to the Student Financial Assistance Programs of the U.S. Department of Education and is limited to activities related to these programs.

In our opinion, the statement referred to above presents fairly the changes in SFA program fund balances of Sauk Valley Community College District 506 for the year ended June 30, 1986 in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the accompanying statement of changes in SFA program fund balances taken as a whole. The information included in the supplementary schedule of expenditures for each SFA program for the year ended June 30, 1986, is presented for purposes of additional analysis and is not a required part of the accompanying statement of changes in SFA program fund balances. The information has been subjected to the auditing procedures applied in the examination of the accompanying statements of changes in SFA program fund balances of Sauk Valley Community College District 506, and in our opinion, is fairly stated in all material respects in relation to the accompanying statement taken as a whole.

Lindgren, Callihan, Van OSDOL & Co., Ltd.

October 3, 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF CHANGES IN SFA PROGRAM FUND BALANCES
For the year ended June 30, 1986

	<u>Grants and College Work Study</u>			
	<u>Pell</u>	<u>SEOG</u>	<u>CWS</u>	<u>Total</u>
Fund balances - June 30, 1985	\$ (175)	\$ -0-	\$ -0-	\$ (175)
Additions:				
Federal awards	562,259	60,341	170,658	793,258
Recoveries from students	175	-0-	-0-	175
Total additions	562,434	60,341	170,658	793,433
Deductions:				
Grants	559,729	57,839		617,568
Wages			192,972	192,972
Administrative expenses	2,530	2,892	9,648	15,070
Total deductions	562,259	60,731	202,620	825,610
Other charges:				
Institution matching grant			38,594	38,594
Transfer among programs		390	(390)	-0-
	-0-	390	38,204	38,594
Net increase (decrease) in fund balances	175	-0-	6,242	6,417
Fund balances, June 30, 1986	\$ -0-	\$ -0-	\$ 6,242	\$ 6,242

Note to Statement of Changes in Student Financial Assistance Programs Fund Balances is an integral part of this statement.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTE TO STATEMENT OF CHANGES IN SFA PROGRAM FUND BALANCES
June 30, 1986

Basis of Presentation:

The accompanying statement of changes in SFA program fund balances has been prepared in accordance with generally accepted accounting principles and the format as set forth in the publication, Audit Guide for Student Financial Assistance Programs. The purpose of the Statement is to present, in summary form, SFA activities of the College for the year ended June 30, 1986, which have been financed by the U.S. Department of Education. Generally accepted accounting principles are in agreement with the accounting practices prescribed for such programs by the Department of Education's fiscal control and fund accounting procedures.

Because the Statement present only a selected portion of the activities of the Institution, it is not intended to and does not present either the financial position, changes in fund balances or the current funds, revenues, expenditures, and other changes in fund balances of the institution.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF EXPENDITURES FOR EACH SFA PROGRAM
For the year ended June 30, 1986

Pell Grant Programs	<u>\$562,259</u>
Supplemental Educational Opportunity Grant Program	<u>\$ 60,731</u>
College Work-Study Program	<u>\$202,620</u>



LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.

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DANIEL L. RIBORDY

We have examined the statement of changes in SFA program fund balances of Sauk Valley Community College District 506 for the year ended June 30, 1986, and have issued our report thereon dated October 3, 1986. As part of our examination, we made a study and evaluation of the system of internal accounting control of Sauk Valley Community College District 506 to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office's Standards for Audit of Governmental Organizations, Programs, Activities and Functions. For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- General
- Bank accounts
- Cash receipts
- Cash disbursements
- Revenue and receivables
- Expenditures and payables
- Payrolls

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of performing the auditing procedures necessary for expressing an opinion on the entity's statement of changes in SFA program fund balances. 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 or on any of the categories of controls identified above.

The management of Sauk Valley Community College District 506 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 management 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 management'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 Community College District 506 taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed no conditions that we believe to be a material weakness.

This report is intended solely for the use of management and the U.S. Department of Education and should not be used for any other purpose.

Lindgren, Callihan, VanDadot & Co., Ltd.

October 3, 1986



LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.

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MICHAEL D. SMITH
DANIEL L. RIBORDY

We have examined the accompanying statement of changes in SFA program fund balances of Sauk Valley Community College District 506 for the year ended June 30, 1986, and have issued our report thereon dated October 3, 1986.

As part of our examination, we made a study and evaluation of those internal administrative methods and procedures established by Sauk Valley Community College District 506 to administer and account for Student Financial Assistance Programs in accordance with the significant administrative requirements of the Department of Education's March 1984 Audit Guide for Student Financial Assistance Programs Section II and the following compliance requirements:

- I Cash management
- II Financial reporting
- III Institutional eligibility and participation
- IV Coordination of student aid programs
- V Student file maintenance, fiscal procedures and record keeping
- VI Student eligibility
- VII Institutional disbursements to award recipients
- VIII Refund calculation and overpayment determination procedures
- IX Cost sharing and matching requirements

We understand that procedures and systems in conformity with the criteria contained in these significant administrative requirements are considered by Education to be adequate for its purposes in accordance with the provisions of The Higher Education Act as amended. Based on this understanding and our study and evaluation, we believe the institution's procedures and systems were adequate for Education's purposes.

In addition, our examination also included tests of controls to ensure compliance with the provisions of certain major program terms and conditions identified in Section II-Compliance Requirements of the Guide. Based upon our examination, we found that for the items tested, the institution complied with the material terms and conditions of the SFA award agreements.

Further, based on our examination and the procedures referred to above, nothing came to our attention to indicate that Sauk Valley Community College District 506 had not complied with the material terms and conditions (identified in the first paragraph above) of Sauk Valley Community College District 506 SFA programs.

This report is intended solely for the use of the College, the cognizant audit agency and other Federal audit agencies and should not be used for any other purpose.

Lindgren, Callahan, VanOsdol & Co., Ltd.

October 3, 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
FINDINGS AND RECOMMENDATIONS-COMPLIANCE
AND INTERNAL ACCOUNTING AND ADMINISTRATIVE CONTROLS
For the year ended June 30, 1986

College Work-Study Program:

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

Supplemental Educational Opportunity Grants Program:

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

Pell Grant Program:

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
AUDITORS' COMMENTS ON AUDIT RESOLUTION OF
MATTERS RELATING TO THE SFA PROGRAMS
June 30, 1986

The institution has taken corrective action on findings from the prior year's audit report:

Pell Grant Program:

Finding No. 1

As of the date of last year's audit report, the Pell Grant Program had not been finalized with the U.S. Department of Education. Several minor errors totalling to a net difference of \$428 were noted on the Student Aid Reports submitted for the Pell Grant Program.

Action Taken

The College submitted revised reports prior to the December 31, 1985 deadline and all differences were resolved.

Other Programs:

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

**SAUK VALLEY COMMUNITY
COLLEGE DISTRICT 506
COLLEGE INDOCHINESE GRANT PROJECT**

FINANCIAL REPORT

June 30, 1986

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LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.

CERTIFIED PUBLIC ACCOUNTANTS

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MICHAEL D. SMITH
DANIEL L. RIBORDY

We have examined the combined balance sheets of the College Indochinese Grant Project of Sauk Valley Community College District 506 as of June 30, 1986, and the related statements of operations and changes in fund balance for the year then ended. Our examination was made in accordance with the Audit Requirements and Criteria for Recipients of Public Law 96-212 Refugee Act of 1980, funds fiscal year 1981-1982 as published by the Illinois Adult Indochinese Refugee Consortium, Northwest Educational Cooperative, dated May 12, 1981, (revised October 20, 1981), and in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the College Indochinese Grant Project of Sauk Valley Community College District 506 at June 30, 1986, and the related statements of operations and changes in fund balance for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The supplementary data included on pages 6-11 is presented for supplementary analysis purposes and is not necessary for a fair presentation of the financial position as of June 30, 1986, and the related statements of operations and changes in fund balance for the year then ended. The supplementary data included on pages 6-11 has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion is stated fairly in all material respects only when considered in conjunction with the financial statements of the College Indochinese Grant Project taken as a whole.

Lindgren, Callihan, Van Osadol & Co., Ltd.

August 14, 1986

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 COLLEGE INDOCHINESE GRANT PROJECT
 COMBINED BALANCE SHEET
 June 30, 1986

<u>ASSETS</u>	Contract R-550-000-006	Contract R-550-000-009	Total Indochinese Grant Project
Governmental claims receivable	\$ <u>0</u>	\$ <u>32</u>	\$ <u>32</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Bank cash overdraft	\$ <u>0</u>	\$ <u>222</u>	\$ <u>222</u>
Fund balance	<u>-0</u>	<u>(190)</u>	<u>(190)</u>
Total liabilities and fund balance	\$ <u>0</u>	\$ <u>32</u>	\$ <u>32</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE INDOCHINESE GRANT PROJECT
COMBINED STATEMENT OF OPERATIONS AND
CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Contract</u> <u>R-550-000-006</u>	<u>Contract</u> <u>R-00C-000-009</u>	<u>Total Indochinese</u> <u>Grant Project</u>	
			<u>Actual</u>	<u>Budget</u>
Revenues	<u>\$18,644</u>	<u>\$60,172</u>	<u>\$78,816</u>	<u>\$84,362</u>
Expenditures:				
Personal services	14,846	48,514	63,360	65,766
Insurance	1,150	4,396	5,546	5,722
Travel and lodging	475	1,175	1,650	1,531
Supplies	76	34	110	422
Telecommunications	120	178	298	390
Printing	39	234	273	350
Postage	22	40	62	125
Audit	250	750	1,000	1,000
Overhead	1,359	4,416	5,775	6,176
Client tuition	307	-0-	307	1,818
Rent	-0-	625	625	912
Conferences	-0-	-0-	-0-	150
Total expenditures	<u>18,644</u>	<u>60,362</u>	<u>79,006</u>	<u>84,362</u>
Revenues over expenditures	<u>-0-</u>	<u>(190)</u>	<u>(190)</u>	<u>-0-</u>
Fund balance, beginning of year	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Fund balance, end of year	<u>\$ -0-</u>	<u>\$ (190)</u>	<u>\$ (190)</u>	<u>\$ -0-</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE INDOCHINESE GRANT PROJECT
CONTRACT NO. R-550-000-006
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues	<u>\$18,644</u>	<u>\$24,190</u>	<u>\$(5,546)</u>
Expenditures:			
Personal services	14,846	17,630	2,784
Insurance	1,150	1,288	138
Travel and lodging	475	450	(25)
Supplies	76	350	274
Telecommunications	120	230	110
Printing	39	110	71
Postage	22	40	18
Audit	250	250	-0-
Overhead	1,359	1,774	415
Client tuition	307	1,818	1,511
Conferences	-0-	150	150
Rent	-0-	100	100
Total expenditures	<u>18,644</u>	<u>24,190</u>	<u>5,546</u>
Revenues over expenditures	<u>-0-</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
Fund balance, beginning of year	<u>-0-</u>		
Fund balance, end of year	<u>\$ -0-</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
COLLEGE INDOCHINESE GRANT PROJECT
CONTRACT NO. R-550-000-009
STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE
For the year ended June 30, 1986

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenues	<u>\$60,172</u>	<u>\$60,172</u>	<u>\$ -0-</u>
Expenditures:			
Personal services	48,514	48,136	(378)
Insurance	4,396	4,434	38
Travel and lodging	1,175	1,081	(94)
Supplies	34	72	38
Telecommunications	178	160	(18)
Printing	234	240	6
Postage	40	85	45
Rent	625	812	187
Audit	750	750	-0-
Overhead	<u>4,416</u>	<u>4,402</u>	<u>(14)</u>
Total expenditures	<u>60,362</u>	<u>60,172</u>	<u>(190)</u>
Revenues over expenditures	<u>(190)</u>	<u>\$ -0-</u>	<u>\$(190)</u>
Fund balance, beginning of year	<u>-0-</u>		
Fund balance, end of year	<u>\$ (190)</u>		

COMPLIANCE CHECKLIST FORM

Directions: Please respond to the following questions by checking the yes or no column. Please provide specific comments if the response is no.

Yes No

(A) Are current and accurate records maintained which identify the source and application of P.L. 96-212 funds, including information relating to:

- | | | |
|--|----------|---|
| 1. Contract funds received by the program | <u>X</u> | — |
| 2. Original budget and all revisions and additions thereto | <u>X</u> | — |
| 3. Obligations | <u>X</u> | — |
| 4. Line item transfer requests | <u>X</u> | — |
| 5. Line item transfer approval | <u>X</u> | — |
| 6. Unobligated balances | <u>X</u> | — |

Comments:

(B) Has the agency established a system to retain the following records for a 5 year period following the close of the year to which they relate, including information pertaining to:

- | | | |
|--------------------------------|----------|---|
| 1. Journal for funds received | <u>X</u> | — |
| 2. Journal for funds disbursed | <u>X</u> | — |
| 3. Payroll records | <u>X</u> | — |
| 4. Bills and receipts | <u>X</u> | — |
| 5. Client attendance records | <u>X</u> | — |

Comments:

Yes No

(C) Does the agency's accounting system provide:

1. The capability of separately recording, reporting, and reviewing expenditures associated with P.L. 96-212 funds? X
- *2. For a separate and distinct group of accounts (ledgers) which are identical to the budget format? X
- *3. For a separate and distinct group of accounts (ledgers) which are similar to the budget format, but based upon the existing accounting structure required under law for the agency? X

Comments:

(D) In the review of P.L. 96-212 funds and related accounting ledgers: (If the statement is true, the response will be "yes".)

1. There was no evidence of any material discrepancy between the amount claimed to N.E.C. and the corresponding amount indicated in the agency's accounting ledgers. X
2. There was no evidence of any unreasonable or bias method of charging shared costs to this grant, either by use of an estimated or percentage basis. X

Comments:

* Only comment if both 2 and 3 are checked "no".

Directions:

- | | <u>Yes</u> | <u>No</u> |
|--|------------|-----------|
| (E) Are records for non-expendable property, as defined in the audit criteria, maintained with a described date acquired, location, quantity, description, cost, and used solely for grant services? | X | ____ |
| (F) Has a system been established to maintain records set forth in sub-section (E) for five years after final disposition of the property? | X | ____ |

Comments:

- | | | |
|--|---|------|
| (G) Are records for expendable property, as defined by the audit criteria, maintained with a described date acquired, location, quantity, description, cost and used solely for contract services? | X | ____ |
| (H) Has a system been established to maintain records set forth in sub-section (G) for five years after final disposition of the property? | X | ____ |

Comments:

- | | | |
|--|---|------|
| (I) Rental Costs: | | |
| 1. Are the costs that are included for rent related to the performance of contract services? | X | ____ |

	<u>Yes</u>	<u>No</u>
2. Is there a written agency formula for determining the costs to be charged for space utilization?	X	—
3. Does this rate apply equally to the total agency?	X	—
4. Is there documentation that the cost for building space is comparable to the rental cost of similar space and facilities in a privately owned building in the area?	X	—

Comments:

(J) Directions:

Based upon the list and definitions contained below, a "yes" response will indicate that there were no unallowable costs claimed to N.E.C. for:

1. Advertising costs: The only allowable costs are (a) the recruitment of personnel required for the performance of the agreement; (b) the procurement of goods and services for the performance of the agreement; (c) the disposal of scrap or surplus materials acquired in performance of the agreement; (d) other specific purposes necessary to meet the requirements of the agreement. X —
2. Bad debts: Any losses, whether actual or estimated, arising from uncollectible accounts and other claims, related collection costs, and related legal costs, are unallowable. X —

Yes No

3. Contingency provisions: Contributions to a contingency reserve or any similar provision made for events, the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable. X
4. Contribution costs: Any contributions, donations, grants, and awards including gifts to clients or staff members and gifts to an incorporated charity or other institution serving the public on a non-profit basis, are unallowable. X
5. Entertainment costs: Costs incurred for amusement, social activities, entertainment and any items relating thereto, such as meals, lodging, rentals, transportation, and gratuities, are unallowable. X
6. Equipment purchases: Any articles of non-expendable property purchased which exceeds \$300 per unit or was not approved by N.E.C. through a specific letter are unallowable. Purchases less than \$300 per unit and defined in the approved budget are allowable to the degree of the amount approved, plus the allowable variance. X
7. Fines and penalties: Costs resulting from violations of, or failure of the agency to comply with, Federal, State, and local laws and regulations are unallowable, except when incurred as a result of compliance with specific provisions of the sponsored agreement, or instructions in writing from N.E.C. X
8. Housing costs: Any expenditures for individuals and families for rent, rent deposits, purchase, construction or repair are unallowable. X
9. Interest, fund raising, and investment management:
(a) Costs incurred for interest on borrowed capital or temporary use of endowment funds, however, represented, are unallowable. (b) Costs of organized fund raising, including financial campaigns, endowment drives, solicitation of gifts and bequests, and similar expenses incurred solely to raise capital or obtain contributions, are unallowable. (c) Cost of investment counsel and staff and similar expenses incurred solely to enhance income from investments are unallowable. X

Yes No

10. Losses on other sponsored agreements: Any excess of costs over income under any other sponsored agreements or contracts of any nature is unallowable. X
11. Organizational costs: Any costs such as incorporation fees, fees to promoters and organizers are unallowable. X
12. Pre-agreement costs: Costs incurred prior to the effective date of the sponsored agreement, whether or not they would have been allowable thereunder if incurred after such date, are unallowable unless approved by N.E.C. X
13. Special services costs: Costs incurred for general public relations activities, alumni activities, and similar services, are unallowable. X
14. Intercultural Activities: Cost incurred for activities which are conducted outside of traditional instructional, occupational, and social services, such as a pool party, picnic, Christmas party, sightseeing, etc. are unallowable. X

Please see number 5 (entertainment costs) of this section for further clarification.

8/14/86
Date of Signature

Lindgren, Callihan, VanDolah & Co, Inc
Signature of Auditor

For Board Meeting of
November 24, 1986

Agenda Item I-8

COLLATERALIZATION POLICY RECOMMENDATION

The administration is requesting Board approval to require third party collateralization of its investments and to approve the attached Federal Reserve Bank form of "Resolution for Enactment" and "Certificate of Incumbency" for the signature of the Board Secretary.

RECOMMENDATION: Board approval of the policy as outlined above.

CERTIFICATE OF INCUMBENCY

) THE FEDERAL RESERVE BANK OF CHICAGO:

I/We certify that the names of the incumbents of the offices authorized by a Resolution of

Board of Trustees of Sauk Valley Community College

(name of governing body and name of public body (pledges))

-opted the 24th day of November, 19 86, to direct the release from-tody, securities pledged to the a Valley Community College and held in safekeeping by Federal
-serve Bank of Chicago, and their signatures are as follows:

Name

Title

Signature

Robert EdisonTreasurerRobert Edisonated the 24th day of November, 19 86Clerk William Simpson, Secretary

Corporate Seal)

SIGNATURES GUARANTEED

Dixon National Bank
(Name of depository institution)by _____
TitleThe clerk's signature on this certificate and the signatures of those authorized to
act for the pledgee appearing above should be guaranteed by a financial institution
that maintains an account with the Federal Reserve Bank)

(Depository Institution Seal)

Pledge Account

CUSTODY AGREEMENT

Federal Reserve Bank of Chicago
P.O. Box 834
Chicago, Illinois 60690-0834

November 24, 1986

Date

Gentlemen:

You are hereby authorized to accept and hold in custody for our account securities by
Dixon National Bank, 101 West First Street, Dixon, IL 61021

Pledgor

Address (City and State)

We agree that such securities are held subject to the terms and conditions of your Operating Circular No. 13-A and hereby signify our knowledge and acceptance of the terms and conditions of said circular.

We further agree that at your convenience you may accept securities from the pledgor as replacement, or in substitution for those securities presently held, provided that such replacement or substitution does not reduce the aggregate par amount of securities held for our account.

This authorization is limited to the following designated securities:

(Indicate YES or NO on lines provided. Leave no blanks.)

A. Obligations of the United States Government:

Treasury Bills, Certificates of Indebtedness,

Notes and Bonds.

Yes

B. Obligations of United States Government Agencies.

Yes

C. Obligations of the State of Illinois

Yes

D. Obligations of the various States.

Yes

E. Obligations of municipalities and public bodies

located in Illinois

Yes

(Indicate name of State(s))

F. Obligations of any municipality or public body

located in the fifty States, or territories or

Yes

Insular possessions of the United States.

Yes

G. Other (Specify)

(Corporate Seal)

Sauk Valley Community College

(Name of public body (pledgee))

By:

Robert Edison

Title: Treasurer

Address: 173 IL Rt. 2

Dixon, IL 61021-9110

SIGNATURE(S) GUARANTEED

Dixon National Bank

(Name of Depository Institution)

By:

Title:

(Depository Institution Seal)

SUGGESTED RESOLUTION FOR ENACTMENT

RESOLVED, that the Dixon National Bank
(Name of Financial Institution) utilize the services of
Federal Reserve Bank of Chicago for the custody of securities pledged to the Sauk Valley Community College
(Name of Public Body (pledgee))
or to any of its agencies or departments, upon terms and conditions prescribed by the Federal Reserve Bank of
Chicago.

RESOLVED, that such securities deposited for custody with Federal Reserve Bank of Chicago may be released from
custody to Dixon National Bank
(Name of Financial Institution) upon the signature of:
one, being the Treasurer
(Show how many signatures are required: e.g., "any two of the following, Treasurer, Clerk, President." List only titles of those authorized: e.g., Treasurer, Clerk, President. Do not insert names of persons.)

RESOLVED, that the Treasurer
(Name of Pledgee) Clerk forward a certified copy of this
resolution to Federal Reserve Bank of Chicago together with a certificate attesting to the names and signatures of
the present incumbents of the offices described above; and that the Treasurer
(Name of Pledgee) Clerk further certify to the bank from time to time the signatures of any successors in office of any of the present
incumbents.

RESOLVED, that Federal Reserve Bank of Chicago shall be fully discharged from all liabilities or responsibility for
any action carried out in accordance with this resolution and it shall be entitled to rely on this resolution until it receives
express written notice to the contrary in the form of a certified copy of a subsequently enacted resolution.

RESOLVED, that this resolution shall supersede and cancel all previous resolutions relating to the custody of
securities at Federal Reserve Bank of Chicago.

I hereby certify that the foregoing is a true and correct copy of a Resolution of the Board of Trustees
(Name of Governing Board)
of the Sauk Valley Community College, adopted at a meeting of said Board of Trustees
(Name of Governing Board)
duly called and held on the 24th day of November, 19 86, a
quorum being present, as said Resolution remains of record in the minutes of said meeting, and it is now in full force
and effect.

Dated the 24th day of November, 19 86

Clerk William Simpson, Secretary

SIGNATURE GUARANTEED

(Corporate Seal)

Dixon National Bank

(Name of Depository Institution)

By:

Title:

(The clerk's signature on the certification of the resolution
and his signature and the signatures of those authorized
to act for the pledgee contained in the signature certifica-
tion should be guaranteed by a financial institution that
maintains an account with the Federal Reserve Bank.)

(Depository Institution Seal)

Pledge Account

For Board Meeting of
November 24, 1986

Agenda Item K-1

ADMINISTRATIVE CONSIDERATIONS

The Board will discuss some personnel recommendations in executive session. There may be action on these items when the Board returns to regular session.

November 19, 1986

CONFIDENTIAL MEMO

To: SVCC Board of Trustees
From: Dr. Richard L. Behrendt
Subject: Attached Recommendations

During the November 24 Board meeting, I will be requesting an executive session to discuss the attached two recommendations. Specifically, they involve the change of Robert Thomas from a faculty position to an administrative one as the Director of the Learning Resource Center and the addition of a new position—Assistant Dean of Business Services—to the Office of Business Services.

These items are meant to be CONFIDENTIAL and will only be acted upon in open session if they meet with your informal agreement during the executive session. If you have any questions prior to our meeting, please feel free to call me.

mv
encls.

SAUK VALLEY COLLEGE

R. R. 5, DIXON, ILLINOIS 61021

CONFIDENTIAL

DATE November 14, 1986

MEMORANDUM

TO: Dr. Behrendt

FROM: Don Foster *DF*

RE: Recommendation for Change of Status of Robert Thomas

Robert Thomas and I met on 11-14-86 and reviewed our discussion about the proposed change in status for his position as Coordinator of the LRC to that of Director of the LRC.

The following recommendation is submitted with Mr. Thomas' concurrence.

1. It is recommended that Robert Thomas be appointed Director of the Learning Resource Center at a salary of \$36,792 and that his status be changed from that of a faculty member to an administrator.
2. It is recommended that his salary be adjusted to reflect this new salary rate on a prorated basis from the effective date of this appointment through June 30, 1987.
3. It is understood that Mr. Thomas will finish out the year with some state level responsibilities that he has with the IEA. These duties will not be in conflict with his new position during the balance of the year.

DF/js

cc: Bob Thomas

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING
Room 2K2 Second Floor
October 27, 1986 7:00 p.m.

- A. Call to Order
 - B. Roll Call
 - C. Communication from Visitors
 - D. Approval of Minutes
 - E. Financial Reports and Actions:
 - 1. Treasurer's Report
 - 2. Current Disbursements
 - 3. Current Payroll Journal
 - 4. Other
 - F. Personnel Recommendations:
 - 1. None
 - G. Other Actions:
 - 1. Tax Abatement Policy (Second Reading)
 - 2. Amendment-Northwest Illinois Vocational Education System Intergovernmental Agreement
 - 3. Telephone System
 - 4. Other
 - H. Reports:
 - 1. Student Trustee
 - 2. ICCTA Representative
 - 3. Foundation Liaison
 - 4. Board Chair
 - I. President's Report:
 - 1. Sign and grass update
 - 2. Science-Allied Health
 - 3. Faculty paper-BASIL Conference
 - 4. Remarks
 - J. Time of Next Meeting
 - K. Executive Session

CONFIDENTIAL

ASSISTANT DEAN OF BUSINESS SERVICES

The Assistant Dean of Business Services reports directly to the Dean of Business Services.

DUTIES AND RESPONSIBILITIES

1. To supervise the College auxiliary services, including the Bookstore and Food Services.
2. To act as the purchasing agent for the College with the responsibility of solicitation of bids for supplies, services, and equipment.
3. To assist with the maintenance of inventory records and to coordinate these records with any required state regulations.
4. To assist the various College grants managers with their financial administrative responsibilities in order to meet grant agencies requirements and maximize College utilization of these funds.
5. To serve as the personnel officer for the classified staff and be specifically charged with developing and implementing a system of recruitment, interviewing, testing, selection, classification, evaluation, promotion, training, compensation, and separation for all classified staff personnel.
6. To assist in the administration of group insurance records and benefits for all employees, including assistance with claims and periodic evaluation and recommendations for improvement.
7. To assist in the administration and coordination of the records relating to the State Universities Retirement System.
8. To develop, in cooperation with the Dean of Business Services, annual goals and objectives for the Office of Business Services.

9. To assist the Dean of Business Services with an annual report summarizing the operational results of the office.

10. To assist the Dean of Business Services with any necessary financial reports, budgets, etc., associated with the Business Office.

11. To maintain professional contact through participation in necessary seminars and professional meetings.

12. To be responsible for the Office of Business Services in the absence of the Dean.

13. To assume all other reasonable duties and responsibilities as assigned by the Dean of Business Services.

NOTE: This position would be open immediately upon approval by the Board and the salary range for an Assistant Dean is currently \$31,322 - \$43,418.

For Board Meeting of
November 24, 1986

Agenda Item L-2

RESOLUTION

ILLINOIS NURSE PRACTICE ACT

Attached are sample resolutions prepared by the LPN-ADN Diploma Group, the Council of Presidents, and the Council of ADN Directors.

Dean Foster has prepared a suggested resolution which reflects the impressive history of the SVCC nursing program. We are also enclosing a copy of Dean Foster's speech which was presented at the 20th Anniversary Nurses Reunion held on November 1, 1986.

RECOMMENDATION: Board approval of Dean Foster's resolution which opposes the proposed changes in the Illinois Nurse Practice Act.

RESOLUTION

WHEREAS Sauk Valley Community College has operated an accredited ADN Nursing Program since 1968 and has graduated 612 students from this program, and

WHEREAS Sauk Valley Community College ADN graduates have had a success rate on the State Department of Registration and Education Exam of over 90% (100% during the last two years) and, thus, earned R.N. certification, and

WHEREAS Sauk Valley Community College ADN graduates have performed in an excellent manner as health care professionals in area hospitals, clinics, and other health care institutions over a twenty year period and are in demand as employees, and

WHEREAS the community served by the college has been provided with an adequate supply of professional nurses because of the existence of the Sauk Valley Community College ADN Program,

BE IT THEREFORE RESOLVED that the Sauk Valley Community College Board of Trustees opposes the proposed changes in the Illinois Nurse Practice Act that would eliminate ADN nursing programs in Illinois and directs the college president to communicate this resolution to all area legislators, to the Illinois Community College Board, and the Illinois Department of Registration and Education.

Enacted on this 24th day of November of 19 86 by the Sauk Valley Community College Board of Trustees.

Richard B. Groharing

President

William J. Simpson

Secretary

20 Nursing Education Years 1967-1987

Sauk Valley Community College Nursing Program Homecoming

November 1, 1986

By Dr. Donald J. Foster, Dean of Instruction

The SVCC Nursing Program (which now consists of an ADN Program, LPN Program and CNA Program) dates back to 1967 when the first class of LPN students was admitted.

The LPN Program, under the direction of Van Shank, admitted 32 students and graduated 27 of them in 1967-68. This was the first LPN Program to be approved for a Community College in the State of Illinois. The program continued to be successful and in 68-69 it admitted 21 students and in 69-70, 30 students. Also, some of our excellent nursing faculty joined the college during these early years--such as Joan Melvin and Leona Grossman, both of whom are still key members of the faculty.

Marie Barth served as the second LPN Coordinator following a period of interim stewardship carried out by Joan Melvin. Ann Starzyk, Jan Kime and Leona Grossman also served terms as LPN Coordinators. Leona served as Coordinator during the period of large enrollments--in the early 1980's. Two classes of LPN's per year were admitted and graduated 62 students in 1981, and 67 in 1983. In 1984 Carol Hain assumed responsibility for the program when she became the Director of Nursing Education. From 1968 through 1985 783 students were graduated from the LPN Program and sat for the R. and E. Licensure Exam.

State approval was granted for the SVCC ADN Program in May of 1968 and 31 students were enrolled for the first class. Adelaid Fritz served as the first, and founding Director for the ADN Program. She and her faculty developed the curriculum, established the clinical site relationships that have existed to the present day, and saw the program through its first decade.

The ADN faculty including Carol Hain, Esther Appler, Esther Longanecker, Jan Kime and others joined the faculty in the 1970's. Esther Appler served a term as ADN Director followed by Jan Kime. Jan served as director during the late 70's and early 80's when the ADN Program experienced a dramatic growth period. In 1977 there were 54 graduates of the program. This number remained in the upper 30's and 40's until 1984. In May of 1985 there were 26 graduates. In recent years both the LPN Program and the ADN Program have been reduced in size in response to the local health care field employment situation and the drastically reduced patient census count in area hospitals.

Over the period of years from 1968 through 1985 there have been 612 graduates of the ADN Program.

The SVCC nursing programs are also noteworthy for their high quality. The faculty that was employed were excellent. Adelaid Fritz, Van Shank, Pam Cunningham, Richard Fortner, Leona Grossman, Carol Hain, June Hilton, Esther Appler, Rosemary Johnson, Joan Melvin, Ann Starzyk, Jan Ahling, Karen Huber, Jan Kime, Violet Wright, Esther Longanecker, Mary Willett, Joyce McClintock, Joan Silvest, Sandra Forney, Louise Gartner, Lois Eichman, Sandra Tiara, and Carol McMullen all served as valuable faculty members in the Nursing Program over the years. They were, as a group, well trained, excellent professionals with a great deal of dedication to the program and to the college.

Not to be forgotten were the many excellent part-time faculty members in the Nursing Program who covered the clinical sites for both programs. Without them it would not have been possible to expand the LPN and ADN Programs to the large numbers served in the late 1970's and 1980's.

High quality was also enhanced by the curriculum decisions that bolstered the Nursing Program. The decision to have the Anatomy and Physiology taught by Mary Weller from the Biology Department, the decision to add Chemistry taught by Dale Heuck to the ADN Program, the decision to have the Psychology (PSY 103 and 200) taught by the Social Science faculty (Dr. Fred Nesbit and Ralph Pifer), the decision to have the Math taught by Stu Keller and Tom Harding of the Math Department all contributed to the development of a program that had a solid foundation in the theoretical sciences. All of these faculty members have become an important part of the Nursing Program as well by providing an excellent academic foundation for the technical nursing courses.

The excellent results on the State R. and E. Examination demonstrated by the SVCC Nursing Program graduates is another measure of excellence. Most years the figures ran in the high 90% range in both programs. In 1985-86 100% of the SVCC ADN graduates passed the R. and E. Exam on the first attempt.

In 1983 an extensive survey was conducted of all area hospitals and health care institutions. Interviews were conducted with the hospital and nursing home administrators and directors of nursing about the SVCC Nursing Program. Questions were asked about the quality of the SVCC graduates that they employed, about clinical site relationships, and a request made for suggestions for improvement. A lengthy report based on the results was then written and submitted to President Garner and the College Board of Trustees. The bottom line was that the SVCC Nursing Program was highly regarded. The graduates are sought after, their skills reported to be excellent, and it was generally agreed that the program was first rate.

In reflecting on all of this, the large number of graduates, the examination results, the excellent graduate employment record, the generally high regard for the program in the community--it all

adds up to 20 years of Excellence. The college is proud of the program. It is proud of the faculty, and especially proud of the 1,395 graduates that have provided excellent health care for the community for the past 20 years.

D R A F T
JOINT RESOLUTION
of
ILLINOIS COUNCIL of COMMUNITY COLLEGE PRESIDENTS
and
COUNCIL of ASSOCIATE DEGREE NURSING DIRECTORS

WHEREAS, the American Nurses' Association and the Illinois Nurses' Association are jointly committed to promoting a change in the present licensure law of the State of Illinois to establish the Baccalaureate Science Nursing degree as the minimum educational base for entry into professional nursing practice and to prohibit Associate Degree Nursing graduates from qualifying for licensure as registered professional nurses in the State of Illinois; and

WHEREAS, the American Nurses' Association and the Illinois Nurses' Association have jointly pledged their respective organizations to the expenditure of considerable sums of money to influence the enactment of their proposed changes in the licensure law of the State of Illinois; and

WHEREAS, the American Nurses' Association, with a membership of less than ten percent of the total number of registered professional nurses in the nation, and the Illinois Nurses' Association with a membership of 7,500 nurses out of a total of 110,000 registered professional nurses in the State of Illinois, do not represent or speak for all of the registered professional nurses of the United States of America or the State of Illinois; and

WHEREAS, the proposed changes in the licensure law in the State of Illinois advocated by the American Nurses' Association and the Illinois Nurses' Association are based upon a false premise that one may legislate 'professionalism' for the profession of nursing by establishing separate levels of nursing practice by law; and

WHEREAS, the Illinois Council of Directors of Associate Degree Nursing Programs in its statement on Associate Degree Education, Practice and Licensure, (May 3, 1981), stated that "The competency of an Associate Degree Nurse is assured at the minimum level of safe practice by licensure as a registered nurse, as described within state nurse practice acts. This process has been successful in the past and remains appropriate for the future."; and

WHEREAS, the Board of Directors of the National League for Nursing in its Position Statement on Nursing Licensure, (February, 1984), stated that "The purpose of licensure is to ensure the attainment of minimal competence necessary for public health, safety, and welfare. Graduates of associate degree, baccalaureate, and diploma nursing programs are qualified to take the registered licensure examination."; and

WHEREAS, the proposed change in the licensure law in the State of Illinois advocated by the American Nurses' Association and the Illinois Nurses' Association would relegate graduates of Associate Degree Nursing programs to an inferior position in the realm of nursing and cause irreparable harm to the present health care delivery system in the State of Illinois; and

WHEREAS, the proposed change in the licensure law in the State of Illinois would seriously jeopardize the future growth and the very existence of the numerous Associate Degree Nursing programs offered by community colleges in the State of Illinois; and

THEREFORE BE IT RESOLVED THAT we, the Illinois Council of Community College Presidents and the Council of Associate Degree Nursing Directors, agree to actively work together to promote the future growth and development of Associate Degree Nursing education in the State of Illinois; and

BE IT FURTHER RESOLVED THAT we agree to actively register our opposition to the concerted efforts of the American Nurses' Association and the Illinois Nurses' Association to secure the adoption of any change in the present licensure laws of the State of Illinois, where the change would establish the Baccalaureate Science Nursing degree as the minimum base educational requirement for entry into the professional practice of nursing in the State of Illinois; and

BE IT FURTHER RESOLVED THAT we agree to actively consult with each other and our entire constituency, coordinate all of our efforts relating to the preservation of the present licensure statutes, and participate in a vigorous campaign to maintain the present educational requirements mandated by the Illinois Nursing Practice Act for all candidates seeking to become licensed registered professional nurses in the State of Illinois.

Chairperson
Illinois Council of Community
College Presidents

Chairperson
Illinois Council of Associate
Associate Degree Nursing Directors

RESOLUTION

of

ILLINOIS COUNCIL OF PUBLIC COMMUNITY COLLEGE PRESIDENTS

WHEREAS, the Illinois Council of Public Community College Presidents is committed to the preservation and continued support of the numerous Associate Degree Nursing programs offered in the public community colleges of the State of Illinois for the education and preparation of registered professional nurses; and

WHEREAS, the public community colleges of the State of Illinois, through their Associate Degree Nursing programs, are providing an affordable and readily accessible means of securing a superior nursing education to all persons in the State of Illinois seeking educational preparation for licensure as registered professional nurses; and

WHEREAS, the graduates of Associate Degree Nursing programs in the State of Illinois have consistently demonstrated their ability to successfully pass the national licensure examinations to qualify as registered professional nurses in the State of Illinois with pass rates and scores equal to or greater than those of Baccalaureate Degree graduates; and

WHEREAS, thousands of graduates of Associate Degree Nursing programs, sponsored by Illinois public community colleges, are gainfully employed in health care delivery systems in the State of Illinois as registered professional nurses, and through their proven competency and skill in professional nursing practice are helping to meet the health care needs of the rural and urban population of the State of Illinois; and

WHEREAS, the regulation of the practice of nursing in the State of Illinois is governed by the public act known and cited as "The Illinois Nursing Act," (Laws 1951, p. 318, approved June 14, 1951, effective July 1, 1951, as amended by P.A. 81-1168, effective July 1, 1980); and

WHEREAS, "The Nurse Practice Act" provides that "A person shall be qualified for licensure as a Registered Professional Nurse if he or she . . . has completed the required approved professional nursing program of not less than two academic years in an approved school and has graduated from the school." (Paragraph 3411, Section 8, subsection 3); and

WHEREAS, "The Nurse Practice Act," as administered by the Department of Registration and Education of the State of Illinois, has effectively safeguarded the health and safety of the citizens of the State of Illinois by providing the people of the State of Illinois with skilled, qualified, and competent professional nurses; and

WHEREAS, the "The Regulatory Agency Sunset Act" provides "for the legislative review of programs and agencies which regulate professions, occupations, businesses, industry and trade in Illinois, provided in Section 4.4 of the repeal of the Illinois Nursing Act, as of December 31, 1987, unless prior to that date the General Assembly enacts legislation providing for its continuation;" (Ill. Rev. Stat. 1983, Public Act 81-999, the Regulatory Agency Sunset Act, ch. 127, pars. 1901 et seq., as amended by Public Act 82-953 effective January 1, 1983); and

WHEREAS, the American Nurses' Association and the Illinois Nurses' Association are engaged in a concerted campaign to change the present Illinois Nursing Act by abolishing the legal provision which requires a candidate for nursing licensure to have successfully completed "the required approved professional nursing program of not less than two academic years in an approved school," and mandating that the baccalaureate degree, with a major in nursing, be substituted as the only educational base for entry into the practice of professional nursing in the State of Illinois; and;

WHEREAS, the Illinois Nurses' Association is actively soliciting support for its "Proposed Model Practice Act" which, among other things,

would deprive graduates of Associate Degree Nursing programs in the State of Illinois of their present right to take the national licensure test and qualify as registered professional nurses; and

WHEREAS, the changes in the Illinois Nursing Act proposed by the Illinois Nurses' Association, if enacted into law, would seriously impair the structure and efficiency of the present health care delivery system in the State of Illinois and would cause irreparable harm to the legal status of graduates of Associate Degree Nursing programs without providing any appreciable benefits to the people of the State of Illinois; and

WHEREAS, the Illinois Nursing Act grants the General Assembly of the State of Illinois the right to enact legislation extending the life of the Illinois Nursing Act beyond the stated expiration date of December 31, 1987; and

THEREFORE BE IT RESOLVED THAT the Illinois Council of Public Community College Presidents urgently request the Department of Registration and Education of the State of Illinois to continue to vigorously enforce the provisions of the Illinois Nursing Act; and

BE IT FURTHER RESOLVED THAT the Illinois Council of Public Community College Presidents immediately request the Department of Registration and Education of the State of Illinois to schedule open hearings, at times and places to be announced, on the desirability of extending the life of the Illinois Nursing Act for a period of ten years beyond the present expiration date of December 31, 1987; and

BE IT FURTHER RESOLVED THAT the Illinois Council of Public Community College Presidents request members of the General Assembly of the State of Illinois to introduce legislation which would extend the life of the Illinois Nursing Act for a period of ten years beyond the present expiration date of December 31, 1987.

RESOLUTION

of

ILLINOIS COUNCIL OF PUBLIC COMMUNITY COLLEGE PRESIDENTS

WHEREAS, the Illinois Council of Public Community College Presidents and numerous state and national organizations are dedicated to devoting their best efforts to maintaining the finest and most cost-effective standard of professional health care for the people of the State of Illinois; and

WHEREAS, the present structure of nursing licensure in the State of Illinois, mandated under the Illinois Nursing Act, affords graduates of Associate Degree Nursing programs the opportunity to become registered professional nurses; and

WHEREAS, thousands of graduates of Associate Degree Nursing programs, sponsored by Illinois public community colleges, are at the present time gainfully employed in health care delivery systems in the State of Illinois as registered professional nurses; and

WHEREAS, thousands of graduates of Associate Degree Nursing programs as registered professional nurses, and through their proven competency and skill in professional nursing practice, are helping to meet the health care needs of the rural and urban population of the State of Illinois; and

WHEREAS, the public community colleges of the State of Illinois, through their Associate Degree Nursing programs, are providing an affordable and readily accessible means of securing a superior nursing education to all persons in the State of Illinois seeking educational preparation for licensure as registered professional nurses; and

WHEREAS, the graduates of Associate Degree Nursing programs in the State of Illinois have consistently demonstrated their ability to

successfully pass the national licensure examinations to qualify as registered professional nurses in the State of Illinois with pass rates and scores equal to or greater than those of Baccalaureate Degree graduates; and

WHEREAS, the concerted efforts of the American Nurses' Association and the Illinois Nurses' Association to change the educational base for entry into the practice of professional nursing in the State of Illinois pose a serious threat to the continued viability of Associate Degree Nursing education in the State of Illinois; and

WHEREAS, implementation of the proposal of the Illinois Nurses' Association would adversely affect the cost and the level of health care delivery in the State of Illinois; and

WHEREAS, the Illinois Council of Public Community College Presidents has been in communication with a number of organizations which are working in opposition to the adoption of the proposal of the Illinois Nurses' Association; and

WHEREAS, the Illinois Council of Public Community College Presidents believes that in unity there is strength and endorses the concept of forming a steering committee to coordinate the efforts of all state and national organizations professing a position opposed to the adoption of the proposal of the the American Nurses' Association and the Illinois Nurses' Association; and

THEREFORE BE IT RESOLVED THAT the Illinois Council of Public Community College Presidents extend an invitation to representatives of the following organizations:

Chicago City Colleges

Illinois Community College Board

Illinois Community College Council of Administrators

Illinois Community College Faculty Association

Illinois Community College Trustees Association

Illinois Council of Directors of ADN Programs

Illinois Council of Directors of LPN Programs

Illinois Council of Public Community College Presidents

Illinois Department Adult Vocational Technical Education

Southern Illinois Collegiate Common Market

to form a Steering Committee to coordinate all efforts to preserve and
maintain the present structure of professional nursing licensure in the State
of Illinois.

JOINT RESOLUTION
ILLINOIS COUNCIL OF COMMUNITY COLLEGE PRESIDENTS
AND
COUNCIL OF ASSOCIATE DEGREE NURSING DIRECTORS IN ILLINOIS

WHEREAS, the American Nurses' Association and the Illinois Nurses' Association are jointly committed to establishing the Baccalaureate degree with a major in nursing as the minimum educational base for entry into professional nursing practice; and

WHEREAS, the American Nurses' Association, with a membership of less than one percent of the total number of registered nurses in the nation, and the Illinois Nurses' Association with a membership of 7,500 nurses out of a total of 16,000 registered nurses in the State of Illinois, do not represent or speak for all of the registered nurses of the United States of America or the State of Illinois; and

WHEREAS, the Illinois Nurses Association is actively seeking to pass legislation which would prohibit Associate Degree Nursing graduates from qualifying or licensure as Registered Professional Nurses in the State of Illinois; and

WHEREAS, the proposed changes in the licensure law in the State of Illinois advocated by the Illinois Nurses' Association are based upon a false premise that one may legislate 'professionalism'; and

WHEREAS, the Council of Associate Degree Nursing Programs of the National League for Nursing in its Statement on Associate Degree Education, Practice and Licensure, (May 3, 1981), stated the "The competency of an Associate Degree Nurse is assured at the minimum level of safe practice by licensure as a registered nurse, as described within state nurse practice acts. This process has been successful in the past and remains appropriate for the future."; and

WHEREAS, the Board of Directors of the National League for Nursing in its Position Statement on Nursing Licensure, (February 1984), reaffirmed that "The purpose of licensure is to ensure the attainment of minimal competence necessary for public health, safety, and welfare. Graduates of associate degree, baccalaureate, and diploma nursing programs are qualified to take the registered licensure examination...."; and

WHEREAS, the graduates of Associate Degree Nursing programs have consistently demonstrated their ability to successfully pass National Registered Nurse Licensure examinations in the State of Illinois with pass rates and scores equal to or greater than those of Baccalaureate Degree graduates; and

WHEREAS, Associate Degree Nursing graduates are successfully employed in health care delivery systems in the State of Illinois as registered professional nurses, and through their proven competency in nursing practice are helping to meet the health care needs of the rural and urban population of the State of Illinois; and

WHEREAS, the proposed changes in the licensure law in the State of Illinois advocated by the Illinois Nurses' Association did not evolve from research identifying the competencies and educational requirements necessary for safe nursing practice; and

NOTE: ADN DIRECTORS----Jan MacAdam, Emily Zabrocki and I met and revised the original Joint Resolution. This is our version. Please look it over before the 8/6/84 meeting. Thanks.

Audrey DeWolfe

Joint Resolution prepared by:

Illinois Council of Directors of Diploma Programs

Illinois Council of Directors of Associate Degree Programs

Illinois Council of Directors of Practical Nursing Programs

In Illinois, there are four types of nursing programs and two licenses currently enforced. The four types of nursing programs are, one for licensed practical nurse (LPN) and three for registered nurse (RN). The graduates of associate degree, diploma, and baccalaureate nursing programs all qualify to take the licensure examination for the registered nurse.

The Illinois Nurses Association's proposal to change nursing education and licensure has caused deep concern among nurses and educators who do not believe that the INA has represented the best interests of most of the nurses in Illinois. This is evidenced by the many position papers which counter the INA proposal. A popular opinion, among the groups opposing the INA, is that additional education and competencies, beyond the licensure, should be provided through certification which agrees with the National League for Nurses Association's position paper. Thus, the current licensure and levels of education should not be changed.

WHEREAS, the current licensure system in the State of Illinois is designed to provide for safe care of the public in a changing health care environment; and

WHEREAS, the current licensure system adequately enforces the standards for safe practice such that public harm is not a potential problem under the current system.

WHEREAS, the present educational system including, ADN, LPN and Diploma programs are located throughout the state thus providing a readily available supply of nurses to all health care agencies now and in the future.

WHEREAS, practical, ADN, and diploma nursing programs increase the educational opportunities for youth, adults, the disadvantaged and minority populations, these programs continue to provide affordable and accessible avenues to nursing education; and

WHEREAS, the current system allows for further educational and career mobility; and

WHEREAS, basic baccalaureate education is expensive (since only 4 programs are located in public institutions) when compared to the cost of the preparing practical and associate degree; and

WHEREAS, there is a reduction and even termination of federal programs to support education in the health professions; and

WHEREAS, an average of 82% of new graduates in the last 5 years in Illinois came from practical, associate degree or diploma programs.

THEREFORE, be it resolved that we support the current licensure system which provides for graduates of associate degree, baccalaureate, and diploma nursing programs to take the registered professional nurse licensure examination and the practical graduates to take the licensed practical nurse examination.

This proposal is to be adopted at October meeting of the Illinois Councils of Directors of Associate Degree Programs, Diploma Programs, and Practical Nurses Programs.

Joint Statement prepared by LPN, ADN, Diploma group:

In Illinois, there are four types of nursing programs and two licenses currently enforced. The four types of nursing programs are, one for licensed practical nurse (LPN) and three for registered nurse (RN). The graduates of associate degree, diploma, and baccalaureate nursing programs all qualify to take the licensure examination for the registered nurse.

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WHEREAS, basic baccalaureate education is expensive (since only 4 programs are located in public institutions) when compared to the cost of the preparing practical, associate degree and ~~and diploma~~; and

WHEREAS, there is a reduction and even termination of federal programs to support education in the health professions; and

WHEREAS, an average 82% of new graduates in the last (3-5 yrs.) in Illinois came from practical, associate degree or diploma programs.

THEREFORE, be it resolved that we support the current licensure system which provides for graduates of associate degree, baccalaureate, and diploma nursing programs to take the registered professional nurse licensure examination and the practical graduates to take the licensed practical nurse examination.

This statement is to be taken to various Councils and other interested, influential groups.

7/85

SR-P-1388

WHEREAS, our Illinois community colleges through their Associate Degree Nursing programs are providing affordable and accessible avenues of education to individuals seeking preparation for licensure as registered nurses; and

WHEREAS, Associate Degree Nursing programs throughout the nation continue to graduate the greatest number of nurses qualified to take the present registered nurse licensure examination; and

WHEREAS, the Council of Associate Degree Nursing Programs of the National League for Nursing in its Statement on Associate Degree Education, Practice and Licensure, (May 3, 1981), affirmed that "Nursing competency beyond this registered nurse level should be assured and these qualifications should be recognized through additional credentialing mechanisms"; and

WHEREAS, recognition of additional competencies of nurses beyond the registered professional nurse level should not be a function of any licensure authority of the State of Illinois, but rather the function of an appropriate independent credentialing agency to be mutually agreed upon by the members of the nursing profession; and

WHEREAS, the proposed change in the licensure law in the State of Illinois advocated by the Illinois Nurses' Association would relegate graduates of Associate Degree Nursing programs to inferior positions in health care delivery system in the State of Illinois and would ultimately result in fewer nurses available for direct patient care;

THEREFORE BE IT RESOLVED THAT we, the Illinois Council of Community College Presidents and the Council of Associate Degree Nursing Directors in Illinois agree to actively work together to continue to provide access to Registered Nurse Practice through Associate Degree Education in the State of Illinois; and

BE IT FURTHER RESOLVED THAT we agree to actively register our opposition to any effort by the American Nurses' Association or the Illinois Nurses' Association to secure the adoption of any change in the present licensure/laws of the State of Illinois, where the change would establish the Baccalaureate degree with a major in nursing as the minimum educational requirement for entry into Registered Nursing Practice.

Chairperson
Illinois Council of Community
College Presidents

Date

Chairperson
Illinois Council of Associate
Degree Nursing Directors in Illinois

Date

(DAP-NLN)

NATIONAL LEAGUE FOR NURSING
Ten Columbus Circle, New York 10019-1350

COUNCIL OF ASSOCIATE DEGREE PROGRAMS

RESOLUTION, REAFFIRMATION OF RN LICENSURE FOR ASSOCIATE DEGREE GRADUATES

WHEREAS, The associate degree nursing graduate has earned the rights and privileges to licensure as a registered nurse as demonstrated by success on NCLEX-RN and documented competencies in the worksetting; and

WHEREAS, Associate degree nursing education is cost-effective and serves a student population with a high percentage of disadvantaged, minorities and single parents; and

WHEREAS, Associate degree nursing programs provide accessible avenues of education to individuals seeking preparation for registered nurse licensure; and

WHEREAS, The ADN graduate must retain the economic rewards currently associated with RN licensure; therefore, be it

RESOLVED, *RN licensure than the NCLEX-RN examination*
~~That the NCLEX-RN examination~~ be continued for licensure of associate degree nursing graduates; and be it further

RESOLVED, That this resolution be shared by the Council of Associate Degree Programs with the National Council of State Boards of Nursing, all State Boards of Nursing, all national nursing organizations, American Association of Community and Junior Colleges, and the American Hospital Association; and be it further

RESOLVED, that the Executive Committee of the NLN Board of Directors place this item on the agenda for the Fall 1986 meeting of the NLN Board of Directors; and be it further

RESOLVED, that the NLN Board of Directors take action consistent with this resolution at their Fall 1986 meeting, and be it further

RESOLVED, that all NLN membership be informed in a timely manner of the NLN Board of Directors action on this resolution.

For Board Meeting of
November 24, 1986

Agenda Item L-3

ENGINEERING CHANGE RECOMMENDATION

On September 22, 1986 the Board of Trustees approved, for submission to the Capital Development Board, the firm of Raths, Raths & Johnson as the architects for our building deficiency project.

Subsequent to considerable delay, the foregoing firm has now indicated by letter that they prefer not to undertake this assignment.

After some discussions with Don Raths and with representatives of the Capital Development Board I would now like to recommend that the Board approve Turner-Wilt Associates of Kankakee, Illinois to be their recommendation to the Capital Development Board as the architects for the supervision of our building deficiency project.

I have discussed this recommendation with representatives of the Capital Development Board and I have been assured that their relationship with this firm has been satisfactory and professional.

RECOMMENDATION: Board approval of Turner-Wilt Associates of Kankakee, IL as architects to be recommended to the Capital Development Board to supervise the college building deficiency project.

For Board Meeting of
November 24, 1986

Agenda Item L-4

RECOMMENDATION TO AMEND THE
STUDENT ACADEMIC ACHIEVEMENT AWARD PROGRAM

In 1982, the Sauk Valley Community College Board of Trustees approved a Student Academic Achievement Award Program. This program was designed to recognize the scholastic achievement of outstanding area high school seniors. One academic achievement award was made available to each high school in the district. Achievement awards consist of the waiving of the in-district tuition and student fees.

Manlius High School has not been included in this program, however, I am recommending that consideration be given to including Manlius in this award program. Over the years, Sauk Valley has had a good relationship with Manlius High School. A significant number of their college bound students have been active in Sauk's student activities and athletic programs. In view of the fact that state legislation has mandated school districts which have not yet found a college district to join one in the next few years, this type of recognition would enhance our relationship with the Manlius community and the school board. It would also recognize those graduating students with outstanding abilities

RECOMMENDATION: It is recommended that the Sauk Valley Board of Trustees amend the Student Academic Achievement Award Program to include Manlius High School.

SAUK VALLEY COLLEGE

STUDENT ACADEMIC ACHIEVEMENT AWARD PROGRAM

The objectives of the Academic Achievement Award Program are:

1. To identify, reward, and retain in the Sauk Valley district those graduating high school seniors who have been recognized by their record of achievement as outstanding scholastically.
2. To enhance the image of Sauk Valley College as an institution of higher learning and advanced cultural and social opportunities.
3. To facilitate the recruitment of a larger number of talented high school seniors.
4. To enhance the marketing of Sauk Valley College by investing in proven student achievers who can serve as examples to their peers as to why Sauk Valley College is a good place to be educated.

Guidelines

1. Responsibility for Coordination--The Dean of Student Services will be responsible for the overall coordination of the academic achievement award program. The Dean of Instruction and the assistant instructional deans will provide direct supervision to the screening and selection process and make final award recommendations.
2. Residency Requirements--Sauk Valley College Academic Achievement Awards will be restricted to those students who are residents of the Sauk Valley College district. One academic achievement award will be granted to graduating seniors in each of the high schools in the SVC district.
3. Award Limits--A Sauk Valley College Achievement Award will consist of the waiving of the normal Sauk Valley College in-district tuition and student activity fees for a minimum of twelve (12) hours and a maximum of eighteen (18) hours per semester during the academic year (excluding summer school) for which the grant is held. No recipient may receive an award for more than two academic years.
4. Renewal--To be eligible for award renewal in the second year, the student must have earned a minimum comprehensive grade point average of 3.0 at the end of the first year of full-time study, and the student must have attained sophomore status. No recipient may receive an award for more than four semesters.

Procedures

1. One academic achievement award will be made available to each high school in the district. An announcement will be sent to the principal and guidance director of each area high school by December 1 of each year, advising them of the achievement award program and indicating the eligibility requirements that students must meet to apply for the award that year.
 - A. 1982 Eligibility Requirements:
 - 1) Students applying from schools with a graduating class of 100 students or more must:
 - a) Rank in the upper 5% of the graduating class
 - b) Have an ACT composite score in the 90th percentile or above based on national enrollments
 - 2) Students applying from schools with a graduating class with less than 100 students must:
 - a) Rank in the upper 7.5% of the graduating class
 - b) Have an ACT composite score in the 90th percentile or above based on national enrollments

(A projection of the number of eligible candidates for 1982, based on the above requirements, is attached)

- 2. Application Packet--Eligible applicants will submit the following application materials to the Dean of Student Services at Sauk Valley College by April 1 of each year.
 - A. A completed Sauk Valley academic achievement application
 - B. Three high school staff references; two from instructional faculty, one from either guidance counselor or principal
 - C. A seventh semester high school transcript
- 3. Selection Committee--The Dean of Instruction will chair a selection committee composed of the assistant instructional deans and/or their designees.
- 4. Notification--the Dean of Instruction will forward the selection committee's approved list of candidates to the Dean of Student Services. The Dean of Student Services will notify the recipient and the high school principal of the award nomination.

5. Recognition--Where appropriate, recognition of the recipient will be given at high school graduation or awards programs. These decisions will be left to the discretion of each high school. Information news releases prepared by Sauk Valley College will recognize all academic achievement award winners prior to June 1 of each year.
6. Authorization--The Dean of Student Services will notify the Financial Aids Office, the Office of Admissions and Records, and the Business Office of the students who are authorized to receive an academic achievement award and proceed with registration for the forthcoming semester.

For Board Meeting of
November 24, 1986

Agenda Item L-5

DONATION

The college has received a TRS 80 (Level II) complete system for use in our Electronics Program from David Mayes of West Lincolnway in Morrison, IL.

The donation should be approved by the Trustees and an appropriate letter of appreciation sent to the donor.

RECOMMENDATION: Board approval to accept the donation of a TRS 80 (Level II) complete system for our Electronics Program and a letter of appreciation sent to the donor.

For Board Meeting of
November 24, 1986

Agenda Item L-6

CHRISTMAS/NEW YEAR HOLIDAY CHANGE

As you know, the college closes over the Christmas and New Years holidays. This has been primarily an energy conservation measure. As was pointed out last year to the Board, college employees have been required to use some of these days as vacation or personal days.

This year employees will again have to account for four additional non-voluntary days. The next few years are illustrated below:

Year	Christmas Eve/Christmas New Years Eve/New Years	Additional Non-voluntary Days
1986	4 on Wed/Thurs	4
1987	4 on Thurs/Fri	3
1988	None	5
1989	2 on Monday	4
1990	4	3

Last year the Board approved a motion to allow one extra holiday so that employees would not be charged for any more than three non-voluntary days. However, this was for one year only as the Board noted that they would review each year separately.

If the Board chooses to grant an extra non-voluntary day again this year, a resolution should be approved authorizing December 26th as a paid holiday to enable staff to use only three days of vacation/personal days.



NEWSLETTER

November 1986 - No. 46

Illinois Community College Board

THE ILLINOIS COMMUNITY COLLEGE BOARD TOOK THE FOLLOWING ACTIONS AT ITS OCTOBER 17 MEETING IN SPRINGFIELD: 1) Appointed WILBUR J. DICKSON, vice president for instruction at Danville Area Community College, to fill the unexpired term of DONALD GREEN on the State Universities Retirement System Employee Advisory Committee; 2) approved the FY 1988 system operating budget request totalling \$233.5 million in grants to colleges, a 23.4 percent increase over FY 1987 appropriations; 3) approved the FY 1988 capital budget request totalling \$22 million in Capital Development Bond Funds and \$10.1 million in Build Illinois Bond Funds; and 4) approved ten protection, health and safety projects at Shawnee College and authorized the issuance of \$1.1 million in bonds to finance the projects. THE NEXT MEETING OF THE ILLINOIS COMMUNITY COLLEGE BOARD IS SCHEDULED FOR DECEMBER 5 AT 9:30 A.M. AT THE HOLIDAY INN SOUTH IN SPRINGFIELD.

MANUELA RAMIREZ HAS RESIGNED AS A MEMBER OF THE ILLINOIS COMMUNITY COLLEGE BOARD. Ms. Ramirez has accepted a position with the Illinois State Scholarship Commission. It is possible that she will be replaced during the veto session. DONALD DONNAY has been appointed interim president of Lincoln Trail College. He replaces RICHARD BEHRENDT.

THE ILLINOIS COMMUNITY COLLEGE BOARD HAS ADOPTED BOTH OPERATING AND CAPITAL BUDGET REQUESTS FOR FY 1988. The action was taken at the October 17 meeting of the ICCB in Springfield. The requested grants to colleges total \$222,081,862 and are as follows: credit hour grants - \$168,666,822; equalization grants - \$37,099,040; disadvantaged student grants - \$7,566,000; economic development grants - \$5 million; and advanced technology grants - \$3,750,000. In addition, several special purposes fund requests were approved. They total \$11,394,000 and include special minority student programs - \$1,434,000; medicare (employer's share) - \$5,565,000; instructional improvement/staff development - \$3 million; and improvement of undergraduate education - \$1,395,000. The total request for college operations is \$233,475,862. Several amounts will be modified slightly as final audited data become available. The Board also adopted a capital budget request totalling \$32,208,600. Included in the request, in priority order, are projects at the College of DuPage, John A. Logan College, State Community College, Illinois Central College, Lewis & Clark Community College, Danville Area Community College, and Moraine Valley Community College. Also included in the request are reimbursements for certified projects at eligible colleges, construction defects funds for projects certified by the Capital Development Board, repair and renovation grants, and funding for several Chicago technical institutes. Reports providing detail on both budget requests are available by contacting the ICCB office, or contact ROB WIDMER (217/785-0173) for operating budget information or CHUCK HEMPSTEAD (217/785-0171) for capital budget information.

FY 1988 OPERATING AND CAPITAL BUDGET REQUESTS AND OTHER ISSUES OF CONCERN TO THE COMMUNITY COLLEGE SYSTEM WERE PRESENTED TO THE BOARD OF HIGHER EDUCATION STAFF ON OCTOBER 28. The meeting, labeled the "Big Picture" meeting, is held annually to provide such a forum for ICCB staff and representatives of the system. Represented at the meeting were the Illinois Council of Community College Administrators, the Illinois Community College Faculty Association, the Illinois Association of Community College Chief Financial Officers, the Illinois Council of Public Community College Presidents, and the Illinois Community College Trustees Association.

THE RESULTS OF THE NOVEMBER 4 COMMUNITY COLLEGE TAX REFERENDA ARE AS FOLLOWS: McHenry County College - a ten cent increase in the Education Fund - defeated; Kishwaukee College - a ten cent increase in the Education Fund and a two cent increase in the Operations, Building and Maintenance Fund - both passed; Thornton Community College - a 7.5 cent increase in the Education Fund and a five cent increase in the Operations, Building and Maintenance Fund - both defeated; and Elgin Community College - a six cent increase in the Education Fund - passed.

THIRTY ILLINOIS PUBLIC COMMUNITY COLLEGE ADULT LITERACY PROGRAMS ARE AMONG THE 85 LOCAL AND REGIONAL PROGRAMS THAT WILL RECEIVE NEARLY \$4 MILLION THIS FISCAL YEAR FROM THE SECRETARY OF STATE'S LITERACY GRANT PROGRAM. This is the second year that state funds have been appropriated for distribution to literacy programs in support of services for adults who cannot read.

THE ILLINOIS BOARD OF HIGHER EDUCATION RECENTLY ADOPTED THE RECOMMENDATIONS OF ITS COMMITTEE ON THE STUDY OF UNDERGRADUATE EDUCATION. The recommendations have some major implications for community colleges. In addition to calling for the establishment of provisional admission requirements for those students not meeting the new admission requirements for baccalaureate transfer programs, the recommendations require assessment and monitoring of individual student progress. The importance of community colleges' role in remedial education is recognized, and they are to work cooperatively with universities to provide coursework to university students needing remediation. The Committee's report also included recommendations on general education, faculty and program review. A copy of the Committee's report and recommendations is available from the ICCB or the IBHE.

THE ICCB STAFF RECENTLY COMPLETED A STUDY ON COMMUNITY COLLEGE FACULTY AND STAFF. The report shows trends among community college faculty and staff by examining data from Fall 1983, Fall 1984 and Fall 1985. The data cover such items as sex, ethnic origin, highest degree earned and years of service, among others. A copy of the report can be obtained by contacting the ICCB office.

THE CURRENT NURSE PRACTICE ACT WILL EXPIRE ON DECEMBER 31, 1987. The Illinois Nurses Association (INA) would like to replace the Act with a new model which would change the requirements for the licensing of registered professional nurses by requiring that only those with a bachelor of science degree in nursing would be eligible. Graduates of associate degree nursing programs would no longer be licensed as registered professional nurses. Instead, they would be eligible for licensure as registered associate nurses. In addition, the new proposal would decrease the nature of the duties and responsibilities assigned to associate degree nurses. Various community college groups have organized the Coalition for the Preservation of the Current Nurse Practice Act to prepare for a legislative battle over this issue, which is expected to be addressed by the Illinois General Assembly during the 1987 legislative session. For more information, contact IVAN LACH at the ICCB office.

BARBARA JOHNSON OF KENNEDY-KING COLLEGE HAS BEEN NAMED THE NEW ILLINOIS COMMUNITY COLLEGE FACULTY ASSOCIATION LIAISON TO THE ILLINOIS COMMUNITY COLLEGE BOARD. She replaces CHUCK BEETZ. Other new ICCFA officers elected at the fall conference on October 31 include VINCENT PELLETIER (College of DuPage), President; CHUCK BEETZ (Parkland College), Administrative Vice President; and JANE BOOTH (Black Hawk College), Vice President for Membership and Delegate Affairs. BETSY HARFST of Kishwaukee College and FATHER GUS FRANKLIN, formerly of Lincoln Land Community College, received the 1986 David B. Erickson Memorial Award for outstanding service to the ICCFA. DAVID PIERCE of the ICCB received an honorary membership.

THE ILLINOIS COUNCIL OF COMMUNITY COLLEGE ADMINISTRATORS WILL HOLD ITS ANNUAL FALL CONFERENCE NOVEMBER 19-21 AT THE HOLIDAY INN EAST IN SPRINGFIELD. Featured speakers for the conference, entitled "Solutions '87," will include SENATOR GLENN POSHARD, recipient of the Illinois Community College Trustees Association Meritorious Service Award; MARVIN CETRON of Forecasting International, a consulting firm comprised of international experts who specialize in technological forecasting and assessment; and BILL KURTIS, award-winning journalist and news anchor. For more information, contact GAYLE WRIGHT at Parkland College.

THE FOLLOWING MEETINGS ARE SCHEDULED FOR NOVEMBER AND DECEMBER. The ILLINOIS COUNCIL OF COMMUNITY COLLEGE ADMINISTRATORS Fall Conference will be held November 19-21 at the Holiday Inn East in Springfield. The Capital Development Board will meet in Peoria on November 20. On December 2, the Illinois Board of Higher Education will meet at the Ramada Renaissance Hotel in Springfield. The ILLINOIS COMMUNITY COLLEGE BOARD will meet at the Holiday Inn South in Springfield on December 5. The December 11 Job Training Coordinating Council meeting will be held at the Hilton Hotel in Springfield. The ILLINOIS COMMUNITY COLLEGE TRUSTEES ASSOCIATION will meet on December 12 at the Sheraton Inn of Springfield.

THE ILLINOIS COMMUNITY COLLEGE BOARD OFFICE WILL BE CLOSED ON NOVEMBER 27 AND 28 IN OBSERVANCE OF THE THANKSGIVING HOLIDAY.

SAUK VALLEY COLLEGE

R. R. 5, DIXON, ILLINOIS 61021

DATE November 18, 1986

MEMORANDUM

TO: Dr. Behrendt
SB
FROM: Ralph Gelander
RE: New College Promotion Sheet

Attached is a copy of our new College Promotion Sheet, which has been developed in support of student recruitment and general public relations efforts. Four elements of basic information are woven into the simple two-color format. These include: an introductory statement about Sauk as a comprehensive community college; a map of the college district; a listing of the accredited high schools we serve; and a sketch of our major programs and services.

The 8½"x11" single sheet design provides both for economy and for flexibility of usage. It can be used in the Pathfinder and other publications, become an element in newspaper ads, serve as a bulletin board poster, and be used as an introductory hand-out to high school students and members of community groups.

Supplies of the promotion sheet are available in the Information Center and Admissions Office.

jg

Enclosure

cc: Administrative Council



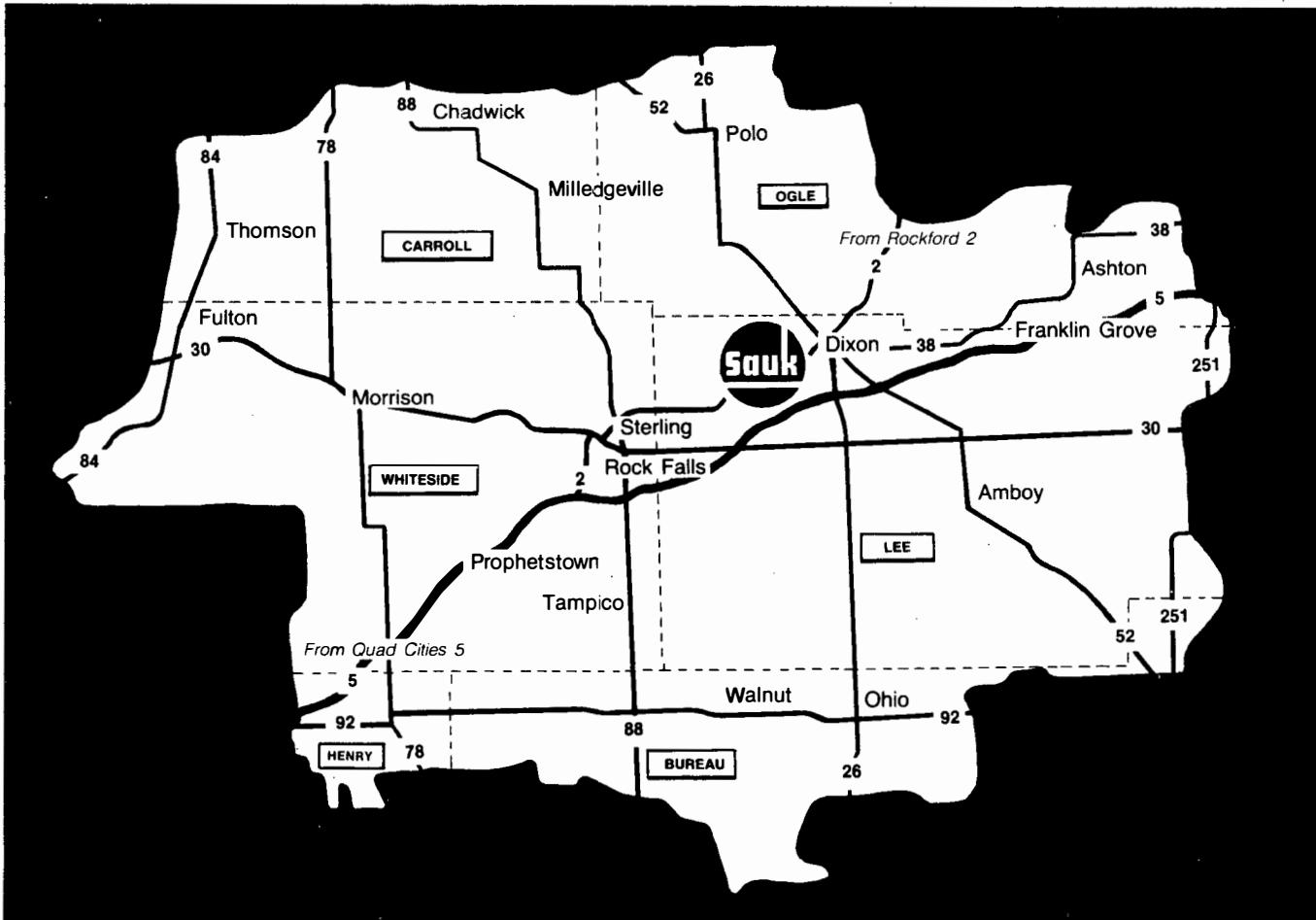
Sauk Valley Community College

173 Illinois Route 2
Dixon, Illinois 61021
815 / 288-5511

What kind of college are we?

Sauk Valley is a comprehensive community college founded in 1965. It is comprehensive because it offers many types of courses and programs including classes that transfer to a four-year college and courses that develop specific career skills. As a community college, Sauk serves the special needs of this particular area with its programs and services. It is one of the first comprehensive community colleges established in Illinois, enjoying a long history and good reputation among universities and employers in the state.

Are you familiar with our College District?



What accredited high schools do we serve?

Amboy
Ashton
Chadwick

Dixon
Franklin Center
Fulton
Milledgeville
Morrison
Newman Catholic
– Sterling
Ohio

Polo
Prophetstown
Rock Falls
Sterling
Tampico
Thomson
Walnut

What Programs and Services do we offer?

- **Transfer programs** for the student who wants to begin a four-year degree.
- **Career programs** for the student who wants to seek employment after two years of study or less.
- **Individual courses** for the student who is interested in personal or professional growth.

- **Short courses and seminars** on a credit or non-credit basis.
- **Student Support Services** including counseling, testing, career planning and financial aid.
- **Cultural Enrichment Activities** including concerts, lectures, films and theatre performances.
- **Economic Development Services** including custom training programs for business and industry.

TREASURER'S REPORT

October 31, 1986

EDUCATION FUND

Balance on Hand September 30, 1986 \$ 253,301.63

Receipts:

Taxes	273,776.28
Charge-Back Revenue	2,217.60
Voc. Ed. Reg. Reimbursement	60,927.02
Personal Property Tax Repl.	29,546.27
Federal Work Study	30,340.69
Other Federal Funds	340.00
Summer Tuition	126,489.41
Graduation Fees	470.00
Transcript Fees	105.00
Laboratory Fees	872.40
Interest on Investments	3,966.94
Other Revenue	15,203.25
Expenditure Credit	7,483.95
Loan from Building Fund	120,000.00
Restricted Fund Income	<u>10,039.03</u>
	681,777.84
Total Available	\$ 935,079.47

Disbursements:

Expenses for October	423,426.93
Investments	<u>243,966.94</u>
	667,393.87

Balance on Hand October 31, 1986 \$ 267,685.60

BUILDING FUND

Balance on Hand September 30, 1986 \$ 115,048.90

Receipts:

Taxes	33,526.18
Personal Property Tax Repl.	3,618.25
Other Revenue	201.00
Expenditure Credits	<u>639.25</u>
	37,984.68

Total Available \$ 153,033.58

Disbursements:

Expenses for October	15,368.83
Loan to Education Fund	<u>120,000.00</u>
	135,368.83

Balance on Hand October 31, 1986 \$ 17,664.75

BOND AND INTEREST FUND

Balance on Hand September 30, 1986 \$ 11,241.26

Receipts:

Interest on Investments 46.88

Total Available \$ 11,288.14

Disbursements:

-0-

Balance on Hand October 31, 1986 \$ 11,288.14

WORKING CASH FUND

Balance on Hand September 30, 1986 \$ 16,206.27

Receipts:

Interest on Investments 4,438.80

Total Available \$ 20,645.07

Disbursements:

-0-

Balance on Hand October 31, 1986 \$ 20,645.07

AUDIT FUND

Balance on Hand September 30, 1986 \$ 20,045.01

Receipts:

Taxes 1,446.62
Interest on Investments 84.28 1,530.90

Total Available \$ 21,575.91

Disbursements:

-0-

Balance on Hand October 31, 1986 \$ 21,575.91

INSURANCE FUND

Balance on Hand September 30, 1986 \$ 88,847.25

Receipts:

Taxes 15,622.51
Interest on Investments 422.00
Expenditure Credits 64.73 16,109.24

Total Available \$ 104,956.94

Disbursements:

Expenses for October 2,772.40

Balance on Hand October 31, 1986 \$ 102,184.09

SITE AND CONSTRUCTION FUND

Balance on Hand September 30, 1986 \$ 14,543.20

Receipts:

Interest on Investments	4,303.27
Loan from Working Cash	<u>5,000.00</u>
	<u>9,303.27</u>

Total Available \$ 23,846.47

Disbursements:

Expenses for October	<u>21,722.45</u>
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Balance on Hand October 31, 1986 \$ 2,124.02

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FUNDS INVESTED

Central National Bank	S & C/W. C.	Variable	\$1,023,885.00
Dixon National Bank	S & C	6.64	200,007.30
Farmers National Bank	S & C	6.50	105,000.00
First National Bank	S & C	5.70	75,000.00
First National Bank	S & C	5.90	130,873.61
United States Treasury	B & I #1	5.70	370,160.64
United States Treasury	B & I #1	6.02	155,684.27
Dixon National Bank	Working Cash	6.40	202,207.52
Dixon National Bank	Working Cash	6.50	280,908.69
Whiteside Co. Bank	Working Cash	Variable	100,000.00
United States Treasury	Working Cash	5.70	494,233.33
Rock Falls National	Education	Variable	<u>1,194,991.18</u>
	TOTAL INVESTED		\$4,332,951.54

SAUK VALLEY COMMUNITY COLLEGE

E.O.G. WORKSTUDY FUND

Period Ending October 31, 1986

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

Cash on Hand.	\$ 322,656.56	
Interfund Loans		\$ 10,000.00
Workstudy Awards Receivable from Fed. Gov. 1985-86.	-0-	
Workstudy Awards Capital 1985-86.		164,025.75
Workstudy Awards Paid 1985-86	164,025.75	
E.O.G. Awards Receivable from Fed. Gov. 1985-86	-0-	
Initial E.O.G. Awards Capital 1985-86		33,682.14
Initial E.O.G. Awards Paid 1985-86.	33,919.94	
Renewal E.O.G. Awards Capital 1985-86		27,049.00
Renewal E.O.G. Awards Paid 1985-86.	26,811.20	
PELL Grant Awards Receivable from Fed. Gov. 1985-86	27,048.75	
PELL Grant Awards Capital 1985-86		594,632.00
PELL Grant Awards Paid 1985-86.	559,656.00	
Workstudy Awards Receivable from Fed. Gov. 1986-87.	98,531.25	
Workstudy Awards Capital 1986-87.		176,900.11
Workstudy Awards Paid 1986-87	57,078.80	
E.O.G. Awards Receivable from Fed. Gov. 1986-87	45,151.00	
Initial E.O.G. Awards Capital 1986-87		33,292.00
Initial E.O.G. Awards Paid 1986-87.	-0-	
Renewal E.O.G. Awards Capital 1986-87		27,049.00
Renewal E.O.G. Awards Paid 1986-87.	-0-	
PELL Grant Awards Receivable from Fed. Gov. 1986-87	2,950.00	
PELL Grant Awards Capital 1986-87		296,760.00
PELL Grant Awards Paid 1986-87.	-0-	
Inactive Federal Grants	25,560.75	
	<hr/>	
	\$1,363,390.00	\$1,363,390.00
	<hr/>	

SAUK VALLEY COMMUNITY COLLEGE

STUDENT LOAN FUND

Period Ending 10/31/86

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

ASSETS:

Cash in Bank	\$.02
Notes Receivable	<u>12,093.00</u>
	<u><u>\$12,093.02</u></u>

LIABILITIES & NET WORTH:

Fund Equity	\$7,253.25
Net Profit	<u>4,839.77</u>
	<u><u>\$12,093.02</u></u>

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

INCOME:

Interest Income	\$ 35.77
Bad Debts Repaid	81.00
Contribution Income	<u>5,000.00</u>
	\$5,116.77

EXPENSES:

Bad Debts	277.00
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<u>NET PROFIT</u>	<u>\$4,839.77</u>
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SAUK VALLEY COMMUNITY COLLEGE BOOKSTORE

Period Ending 10-31-86

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

ASSETS:

Cash in Bank	\$ 59,032.51
Petty Cash	500.00
Investments	72,220.50
Accounts Receivable - Educational Fund	240.99
Inventory 6-30-86	112,944.03
	<u>\$244,938.03</u>

LIABILITIES & NET WORTH:

Accounts Payable - Student Activity Fund	\$ 379.00
Fund Equity	\$342,131.20
Fund Transfer	(75,000.00)
Net Loss	<u>(22,572.17)</u>
	<u>244,559.03</u>
	<u>\$244,938.03</u>

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

INCOME:

Textbook Sales	\$102,030.64
Supply Sales	8,478.60
Miscellaneous Sales	6,223.31
Paperback Sales	1,968.46
Used Book Sales	10,675.40
Sales Tax Collected	7,273.68
Other Income	70.25
Investment Income	<u>1,441.97</u> \$138,162.31

EXPENSES:

Textbooks Purchased	\$109,246.96
Supplies Purchased	10,540.85
Miscellaneous Purchased ...	6,373.80
Paperbacks Purchased	2,389.30
Used Books Purchased	7,978.20
Sales Tax Paid	7,012.90
Salaries & Wages	12,266.09
Transportation Charges	2,833.26
Supply Expenses	871.05
Equipment	215.00
Travel	173.85
Telephone	74.20
Dues & Subscriptions	75.00
Other Expense	691.62
Over & Under	(7.60)
Bad Debts	<u>-0-</u> <u>160,734.48</u>

NET LOSS on a cash basis without regard to inventory or
accounts payable

SAUK VALLEY COLLEGE

APPROVED BY

Richard R. Warden
PRESIDENT

William Thompson
SECRETARY

DATE

BILLS PAYABLE

November 24, 1986

EDUCATION FUND

0-512-541.02	VOID CHECK #7870 written October		\$	-35.00
6-000-575	VOID CHECK #3698 written July, 1984			-78.30
0-300-550	JEAN COGDALL	Travel Advance	8025	128.00
2-000-544.02	POSTMASTER	Bulk Mailing Acct.	8026	300.00
2-000-534	RALPH HELMS	Services	8027	150.00
2-000-565	WILKINS LOWE & CO.	Cadaver Insurance	8028	50.00
8-000-550	VOID CHECK #7395 written July			- 6.33
8-000-550	TOM BREED	Replaces above lost ck.	8029	6.33
1-000-559	T.I.A.A.	Insurance-Dr. Behrendt	8030	11.90
	VOID CHECK		8031	
	VOID CHECK		8032	
2-000-544.02	POSTMASTER	Postage meter	8033	9,000.00
	SVC PAYROLL FUND	10/31/86 Payroll	8034	188,888.07
2-000-528	DIXON NATIONAL BANK	Medicaire 10/31	8035	828.16
6-000-575	CENTRAL TELEPHONE CO.	Service	8036	3,168.41
2-814-513.02	FREEPORT MEMORIAL HOSPITAL	HEA 184E and 284E	8037	590.62
J-811-513.02	ROCKFORD ACADEMY OF TAE-KWON-DO	PED 143N	8038	168.75
2-000-541.01	SPECIALIZED OFFICE SYSTEMS	Supplies	8039	1,805.00
	SVC PAYROLL FUND	11/15/86 Payroll	8040	142,345.92
2-000-528	DIXON NATIONAL BANK	Medicaire 11/15	8041	272.29
0-000-442.05	MORRISON COMM. UNIT DIST. #6	Lab fee payment	8042	165.00
0-000-442.05	OHIO SCHOOLS	Lab fee payment	8043	45.00
0-000-442.05	ROCK FALLS TOWNSHIP H.S.	Lab fee payment	8044	85.00
0-000-442.05	AMBOY COMM. SCHOOL DIST #272	Lab fee payment	8045	120.00
0-000-442.05	LEE CENTER COMM. SCHOOL DIST #271	Lab Fee Payment	8046	45.00
0-000-442.05	MILLEDGEVILLE COMM. DIST #312	Lab fee payment	8047	65.00
0-000-422.05	WALNUT HIGH SCHOOL	Lab fee payment	8048	65.00
31-000-550	RICHARD L. BEHRENDT	Travel	8049	129.50
31-000-511	A.C.C.T.	Final Salary-Phillips	8050	5,000.00
				\$353,313.32

600,546.00	A A C J C	MEMBERSHIP	8,051	1,150.00
600,545.00	AACJC PUBLICATIONS	BOOKS	8,052	67.50
300,541.02	ACE HARDWARE	SUPPLIES	8,053	41.85
300,541.02	AIDEX CORPORATION	SUPPLIES	8,054	26.23
500,541.02	ALLYN & BACON INC	SUPPLIES	8,055	70.90
000,545.00	AMERICAN MEDICAL ASSN	BOOK	8,056	25.45
300,541.02	AMERICAN MICROSEMI CONDUCTOR	INC SUPPLIES	8,057	54.25
300,541.02	ARATEX SERVICES	SUPPLIES	8,058	24.62
000,541.01	ARCH ASSOCIATES CORP	SUPPLIES	8,059	87.10
15,541.02	ARROW DATA SERVICE	SUPPLIES	8,060	1,153.71
813,541.02	ASHTON GAZETTE	COMM SERV	8,061	12.60
000,545.00	BAKER & TAYLOR	BOOKS	8,062	994.65
000,545.00	BAKER & TAYLOR	BOOKS	8,063	1,466.40
810,547.00	NORMA L BARNES	PUB INFO	8,064	303.75
310,538.00	THE BEAUTY ACADEMY	COSMETOLOGY	8,065	2,220.00

600.559.00	RICHARD BEHRENDT	EXPENSES	8,066	300.00
512.541.02	COLUMBIA PICTURES PUBL	SUPPLIES	8,067	29.86
300.541.02	BENNETT WELDING SUPPLY CORP	SUPPLIES	8,068	54.92
600.545.00	R R BOWKER	BOOKS	8,069	303.97
612.550.00	B RANDYWINE RESTAURANT	LUNCHEONS 17.46		
600.550.00	X X	25.00		
600.550.00	X X	11.00		
600.550.00	THOMAS BREED	TRAVEL	8,071	10.58
610.547.00	BRISCO BROADCASTING	PUB INFO	8,072	240.00
610.547.00	BUREAU COUNTY REPUBLICAN	PUB INFO	8,073	33.60
300.541.02	CADAM INC	SUPPLIES	8,074	357.00
300.541.02	CAD/CAM PUBLISHING INC	SUPPLIES	8,075	126.00
600.550.00	WALTER CLEVENGER	TRAVEL	8,076	21.80
300.550.00	JEAN L COGDALL	TRAVEL	8,077	145.12
600.573.00	COMMONWEALTH EDISON	SERVICE	8,078	20,440.99
711.541.02	COMMUNITY GENERAL HOSPITAL	TELECONFERENCE	8,079	85.00
711.541.02	COOPER BIOMEDICAL	SUPPLIES	8,080	166.11
613.541.02	COPPINS LETTER SHOP	SUPPLIES	8,081	25.00
810.547.00	CROWN PRINTING	SUPPLIES	8,082	98.86
810.547.00	RICHARD CULLUM	PUB INFO	8,083	627.55
610.547.00	THE DAILY GAZETTE	PUB INFO	8,084	105.25
300.541.02	DENNIS COMPANY INC	SUPPLIES	8,085	499.95
300.541.02	DIGI KEY CORP	SUPPLIES	8,086	43.81
600.534.00	R K DIXON CO	MAINT	8,087	160.16
810.547.00	THE DIXON TELEGRAPH	PUB INFO 4098.27		
813.541.02	X X	COMM SERV 12.80		
600.541.01	X X	ADM & REC 20.79		
600.544.02	X X	POSTAGE ON PATHFINDER	2474.29	
600.554.00	X X	ADS 11.55	8,088	6,617.70
600.550.00	ROBERT EDISON	TRAVEL	8,089	320.59
300.541.02	ELECTROTOOLS INC	SUPPLIES	8,090	397.48
711.541.02	FISHER SCIENTIFIC	SUPPLIES	8,091	130.13
600.585.00	FORDHAM RADIO INC	EQUIPMENT	8,092	348.75
610.550.00	DONALD FOSTER	TRAVEL	8,093	97.64
512.541.02	MARK FOSTER MUSIC CO	SUPPLIES	8,094	50.67
713.541.02	BEN FRANKLIN PRINTING CO	SUPPLIES	8,095	27.50
810.547.00	THE FULTON JOURNAL	PUB INFO	8,096	11.00
600.545.00	GALE RESEARCH CO	BOOKS	8,097	87.35
610.547.00	GATEWAY BROADCASTING CORP	PUB INFO	8,098	152.25
711.541.02	GIBCO DIAGNOSTICS	SUPPLIES	8,099	16.32
600.541.02	E C GEIGER	SUPPLIES	8,100	66.61
610.550.00	RALPH GELEANDER	TRAVEL	8,101	96.60
612.534.00	VINCENT E GILBERT	PIANO TUNING	8,102	35.00
130.541.02	GLOBAL EQUIPMENT CO	SUPPLIES	8,103	283.52
600.534.00	RICHARD BROHARING	PRES SEARCH 77.40		
600.550.00	X X	BOARD TRAVEL 41.60	8,104	119.00
481.450.00	CAROL HAIN	TRAVEL	8,105	20.80
812.550.00	ZOLLIE HALL	TRAVEL	8,106	91.90
130.541.02	HARBOR FREIGHT SALVAGE	SUPPLIES	8,107	82.37
600.542.00	HASKELLS	SUPPLIES 189.72		
600.541.01	X X	91.98		
600.541.01	X X	44.25		
600.550.00	X X	109.50		

300,541.02	HICKOK ELECTRICAL INSTRUMENT CO	SUPPLIES	8.109	23.50
810,547.00	HIGHSMITH CO INC	PUB INFO	8.110	73.49
813,550.00	RICHARD HOLTAM	TRAVEL	8.111	355.13
100,541.02	HOUGHTON MIFFLIN CO	SUPPLIES	8.112	76.01
000,550.00	MICHAEL HUSTAD	TRAVEL	8.113	11.17
800,537.00	I B M CORP	SERVICE 73.20		
000,537.00	X X	123.50	8.114	196.70
000,534.02	IBM CORP	REPAIRS	8.115	462.00
000,575.00	ILLINOIS BELL TELEPHONE	SERVICE	8.116	227.06
000,545.00	ILLINOIS HERITAGE PRESS	BOOK	8.117	17.45
300,541.02	JAMECO ELECTRONICS	SUPPLIES	8.118	45.98
000,541.01	JOHNSON & STALEY	SUPPLIES	8.119	104.06
300,541.02	JOHNSTONE SUPPLY	SUPPLIES	8.120	164.32
000,593.00	JOLIET JR COLLEGE	CHARGE BACK	8.121	3,692.86
000,534.00	JORM MICROLAB	SERVICE	8.122	288.65
300,541.02	KELVIN ELECTRONICS	SUPPLIES	8.123	70.21
300,541.02	KENT MOORE TOOL GROUP	SUPPLIES 204.82		
000,585.00	X X	EQUIPMENT 681.53	8.124	886.35
000,550.00	JOAN KERBER	TRAVEL	8.125	11.10
000,593.00	KISHWAUKEE COLLEGE	CHARGE BACK	8.126	363.00
300,541.02	LAB VOLT	SUPPLIES	8.127	62.12
714,534.00	LANDAUER	SERVICE	8.128	541.70
000,550.00	CAROL LINTON	TRAVEL	8.129	20.72
000,541.01	MCLENNONS INC	SUPPLIES	8.130	352.50
000,550.00	RONALD MARLIER	TRAVEL	8.131	171.70
300,541.02	METRON OPTICS INC	SUPPLIES	8.132	18.25
000,585.00	MIDWEST EDUSYSTEMS	EQUIPMENT	8.133	359.95
815,541.02	MILLIKEN PUBL CO	SUPPLIES	8.134	862.12
100,541.02	MONROE	SUPPLIES	8.135	34.24
100,541.02	MUELLER A V	SUPPLIES 48.20		
000,534.00	X X	SERVICE 205.67		
000,544.01	X X	SUPPLIES 1.44	8.136	255.31
800,542.00	MULTIGRAPHICS	SUPPLIES	8.137	354.30
000,540.00	N A E I R	MEMBERSHIP	8.138	395.00
000,534.01	N C R CORPORATION	EQUIP RENTAL	8.139	587.00
000,550.00	NATIONAL COUNCIL FOR RESOURCE DEVELOPMENT	CONFERENCE	8.140	260.00
711,550.00	HAROLD NELSON	TRAVEL	8.141	138.00
1400,550.00	FRED NESBIT	TRAVEL	8.142	157.06
1000,545.00	NEW WORLD RECORDS	TRAVEL	8.143	26.80
000,534.00	NORTHERN ILL LIBRARY SYSTEM	SERVICE	8.144	521.76
712,541.02	OREGON BADGE CO	SUPPLIES 35.97		
713,541.02	X X	10.27	8.145	46.24
100,550.00	BETTY ORLOWSKI	TRAVEL	8.146	10.20
000,593.00	PARKLAND COLLEGE	CHARGE BACK	8.147	3,304.56
000,550.00	DUANE PAULSEN	TRAVEL	8.148	21.00
400,550.00	RALPH PIFER	TRAVEL	8.149	113.00
715,541.02	PORTER EQUIPMENT CO	SUPPLIES	8.150	57.23
100,541.02	THE PSYCHOLOGICAL CORP	SUPPLIES	8.151	244.93
300,541.02	P & W SUPPLY CO	SUPPLIES	8.152	37.59
1512,534.00	QUICK VAN LINES	MOVING PIANO	8.153	96.00

300.541.02	RADIO SHACK	SUPPLIES	8.154	39.78
100.541.02	SVC BOOKSTORE	SUPPLIES	15.04	
300.541.02	X X		13.39	
400.541.02	X X		7.48	
500.541.02	X X		2.95	
511.541.02	X X		.83	
600.541.02	X X		2.41	
712.541.02	X X		1.40	
713.541.02	X X		1.04	
714.541.02	X X		.63	
716.541.02	X X		2.79	
.810.547.00	X X		2.94	
.812.541.01	X X		2.44	
.813.541.01	X X		42.94	
.815.541.02	X X		8.57	
.000.544.01	X X		6.16	
.000.541.01	X X		21.52	
.000.541.01	X X		83.28	
.000.541.01	X X		4.16	
.000.541.01	X X		2.09	
.000.500.00	SVC BUILDING FUND	USE OF TRUCK	8.155	222.06
100.541.02	SBM EQUIPMENT CENTER	SUPPLIES	8.156	1.95
.600.541.02	X X		136.00	
.711.541.02	X X		120.00	
.000.541.01	X X		40.00	
.000.541.01	X X		18.49	
.000.541.01	X X		34.19	
.000.541.01	X X		23.00	
.000.550.00	JOHN SAGMOE	TRAVEL	8.157	371.68
.300.541.02	HOWARD W SAMS & CO	SUPPLIES	8.158	33.10
.100.541.02	SCIENCE RESEARCH ASSOC	SUPPLIES	8.159	66.96
.181.550.00	MICHAEL SEGUIN	TRAVEL	8.160	373.73
.000.556.00	SERVOMATION CORP	RECEPTION	8.161	127.29
.000.550.00	X X	107.00		
.000.550.00	KAREN SHAPTON	BOARD MEETING	8.162	137.00
.100.541.02	SHAWVER PRESS	TRAVEL	8.163	163.71
.714.550.00	STANLEY SHIPPERT	SUPPLIES	8.164	22.00
.810.547.00	STERLING CAMERA CENTER	TRAVEL	8.165	154.80
.000.593.00	STERLING SCHOOL OF BEAUTY	PUB INFO	8.166	54.67
.000.545.00	STORMLINE PRESS	COSMETOLOGY	8.167	7420.00
.000.550.00	ARDELLA STOUDT	BOOKS	8.168	25.95
.1815.541.02	SUNBURST COMMUNICATIONS	TRAVEL	8.169	10.40
.000.545.00	SUPT OF DOCUMENTS	SUPPLIES	8.170	89.04
.1811.550.00	SHIRLEY SWORD	BOOKS	8.171	209.50
.1511.541.02	CHARLES C THOMAS PUBL	TRAVEL	8.172	246.74
.1808.550.00	ROBERT THOMAS	SUPPLIES	8.173	96.31
.000.541.01	TRAVEL CONSULTANTS OF DIXON	TRAVEL	8.174	132.00
.000.541.01	UARCO INC	PLANE FARE	8.175	168.00
.100.541.02	THE UNIQUE COMPUTER SHOP	SUPPLIES	8.176	307.27
.000.541.01	X X	SUPPLIES	35.00	
.000.544.01	UNIVERSITY OF ILLINOIS		25.50	
.000.541.03	THE VALUE LINE	SUPPLIES	8.177	60.50
.000.544.01	VIDEO MIDWEST INC	SUPPLIES	8.178	1.00
.000.541.01	VISIBLE COMPUTER SUPPLY	SUPPLIES	8.179	345.00
.000.541.01		SUPPLIES	8.180	24.50
.000.541.01		SUPPLIES	8.181	100.11

610.547.00	W I X N	PUB INFO	8.182	243.40
000.541.01	WALLACE COMPUTER SERVICES	SUPPLIES	8.183	251.95
000.535.00	WARD MURRAY PACE & JOHNSON	SERVICES	8.184	516.00
000.541.02	WARDS NATURAL SCIENCE ESTAB.	SUPPLIES	8.185	37.16
714.541.02	WAYNE INC	SUPPLIES	8.186	53.11
418.541.02	WEST PUBLISHING CO	SUPPLIES 13.50		
000.545.00	X X	BOOKS 205.75	8.187	219.25
000.541.01	XEROX CORPORATION	SUPPLIES	8.188	477.69
300.550.00	JEAN L COGDALL	REPLACES CK #8077	8.189	17.12
	SVC IMPREST FUND	MISC EXPENSES	8.190	1,454.28

71,733.54

Checks #8025 - 8050 and void checks

353,313.32

TOTAL EDUCATION FUND FOR NOVEMBER

\$425,047.26

SITE AND CONSTRUCTION FUND

90-000-584.10	BELING CONSULTANTS INC.	Services	765	\$ 623.40
90-000-584.01	WM. C. BARBER & ASSOC.	Consulting services	766	1,854.41
90-000-582.01	RICHARD J. PRESCOTT CONSTRUCTION	Services	767	1,800.00

TOTAL SITE AND CONSTRUCTION FUND FOR NOVEMBER

\$4,277.81

WORKING CASH FUND

SVC WORK STUDY EOG FUND	Inter-fund loan	14	\$10,000.00
SVC SITE AND CONSTRUCTION FUND	Inter-fund loan	15	5,000.00
SVC SITE AND CONSTRUCTION FUND	Inter-fund loan	16	1,000.00

TOTAL WORKING CASH FUND FOR NOVEMBER

\$16,000.00

INSURANCE FUND

92-000-523	WILKINS LOWE & CO.	Workers comp -	31,360.00		
92-000-527	x x x	Auto Ins.	6,002.00	140	\$37,362.00

TOTAL INSURANCE FUND FOR NOVEMBER

\$37,362.00

BUILDING FUND

0-000-541.04	VOID CHECK #956 written October		\$ -10.32
	VOID CHECK	970	

000,534.00	BUN AUSTIN CHEVROLET	REPAIRS	971	26.55
000,550.00	ROGER CHEESEMAN	TRAVEL	972	11.79
000,541.04	CRESCENT ELECTRIC SUPPLY	SUPPLIES	973	182.35
000,541.04	DIXON AUTO SUPPLY	SUPPLIES	974	8.25
000,541.04	DIXON HOME LUMBER CO	SUPPLIES	975	26.98
000,541.04	FOREST CITY ELECTRIC	SUPPLIES	976	30.07
000,550.00	GLADYS GUNTLE	TRAVEL	977	14.00
000,541.04	HONEYWELL INC	SUPPLIES	978	57.19
000,534.00	LECTRONICS INC	SERVICE,	979	111.87
000,534.00	LYSTADS	SERVICE	980	75.00
000,534.00	DAVID MAYES	SEWAGE TESTING	981	190.00
000,534.00	MONTGOMERY ELEVATOR CO	SERVICE	982	469.96
000,541.04	MORGAN SERVICES	SUPPLIES	983	100.49
000,571.00	NORTHERN ILL GAS CO	SERVITCE	984	57.19
000,571.00	NORTHERN ILL GAS CO	SERVICE	985	3,582.11
000,550.00	FELIX NAPOLITANO	TRAVEL	986	5.00
000,541.04	NEW HOLLAND LANARK	SUPPLIES	987	466.18
000,541.04	PRO COM	SUPPLIES	988	136.82
000,534.00	TED KREIN	SERVICE	989	140.00

000.541.04	ROCHESTER MIDLAND	SUPPLIES	990	163.86
000.534.00	ROCK VALLEY DISPOSAL	SERVICE	991	142.20
000.541.04	SVC EDUCATION FUND	SUPPLIES	992	240.87
000.541.04	SIEG ILLINOIS CO	SUPPLIES	993	7.04
000.541.04	SORENSEN JANITOR SUPPLY	SUPPLIES	994	31.65
000.541.04	WILCO RENTAL	SUPPLIES	995	5.10
000.541.04	WISCONSIN TURF	SUPPLIES	996	65.90
000.541.04	SVC IMPREST FUND	MISC EXPENSES	997	223.84
000.541.04	SVC PETTY CASH	SUPPLIES	998	.73

- void check #956 6,593.01
-10.32

TOTAL BUILDING FUND FOR NOVEMBER \$6,582.69

AUDIT FUND

000-531	LINDGREN, CALLIHAN, VAN OSDOL & CO.	Audit	2	<u>\$14,395.00</u>
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TOTAL AUDIT FUND FOR NOVEMBER \$14,395.00

PREST FUND

0-512-541.02	A.M.S.I.	Freight charges	7703	\$ 2.00
2-000-544.02	UNITED PARCEL SERVICE	Service	7704	11.88
0-000-550	ROGER CHEESEMAN	Travel	7705	12.38
0-000-550	JOHN LENOX	Travel	7706	3.46
1-000-550	RICHARD L. BEHRENDT	Travel	7707	10.00
0-818-550	EMERALD HILL COUNTRY CLUB	Nursing Brunch	7708	5.50
1-000-550	HERBERT E. PHILLIPS	Travel	7709	64.97
0-818-550	DIXON AREA CHAMBER OF COMMERCE	Banquet	7710	12.50
0-100-550	J. NORMAN ANDERSON	Conference Reg.	7711	55.50
1-000-550	RICHARD L. BEHRENDT	Travel	7712	7.70
2-000-544.02	UNITED PARCEL SERVICE	Service	7713	8.66
0-813-534	RAMONA EIDENMILLER	Comm. Serv. Clerical	7714	40.00
0-117-541.02	KAREN BURCH	Supplies	7715	14.71
0-818-550	STERLING CHAMBER OF COMMERCE	Luncheon	7716	7.00
0-812-550	ZOLLIE HALL	Travel	7717	7.80
1-000-550	EDIE PETERSON	Travel	7718	52.00
0-300-550	I.A.E.E.E.	Convention Reg.	7719	55.00
3-000-550	ISSC FALL SEMINAR	Registration	7720	30.00
0-000-541.04	ROCK RIVER CARTAGE, INC.	Freight charges	7721	208.00
1-000-550	RICHARD L. BEHRENDT	Travel	7722	9.50
0-812-541.01	LEE COUNTY FARM BUREAU	Membership	7723	20.00
0-100-541.02	K & R DELIVERY	Freight charges	7724	132.80
0-300-541.02	MCHENRY TRUCK LINE, INC.	Freight charges	7725	40.04
0-000-550	ILLINOIS COMMUNITY COLLEGE			
	CHIEF FINANCIAL OFFICERS	Dues	7726	50.00
2-000-544.02	UNITED PARCEL SERVICE	Service	7727	48.50
5-000-550	INSTITUTE FOR LEADERSHIP DEVELOPMENT	Registration	7728	25.00
0-814-550	EMERALD HILL INC.	Nursing Homecoming	7729	33.00
1-000-550	RICHARD L. BEHRENDT	Travel	7730	23.25
0-812-550	PARKLAND COLLEGE	Conf. Reg. - 40.00		
0-813-550	x x	x x 40.00		
0-818-550	x x	x x 40.00		
0-000-550	x x	x x 40.00	7731	160.00
0-000-550	PARKLAND COLLEGE	Conf. Reg.	7732	25.00
5-000-550	PARKLAND COLLEGE	Conf. Reg.	7733	40.00
1-000-550	RICHARD L. BEHRENDT	Travel	7734	10.00
1-000-550	SVC MADRIGAL DINNER FUND	Tickets	7735	30.00
0-811-550	PARKLAND COLLEGE	Conf. Reg.	7736	40.00
0-818-541.01	I.C.I.S.	Membership	7737	150.00
1-000-550	KROGER	Supplies	7738	9.03
2-000-544.02	UNITED PARCEL SERVICE	Service	7739	63.19
3-000-550	PARKLAND COLLEGE	Conf. Reg.	7740	40.00
0-712-550	A.H.I.	Workshop Reg.	7741	89.00
1-000-550	RICHARD L. BEHRENDT	Travel	7742	8.00
0-117-541.02	KAREN BURCH	Supplies	7743	22.75

1,678.12

EDUCATION FUND - 1454.28

BUILDING FUND - 223.84

SAUK VALLEY COLLEGE

APPROVED BY

Richard Stohskey
PRESIDENT

William Simpson
SECRETARY

DATE _____

EDUCATION FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIV OF BUSINESS SALARIES	50,365.90	50,365.90	30,219.54	20,146.36	209,717.00	159,351.10	159,351.10
DIV OF BUS CONTR SERV	6,924.52	6,924.52	6,996.74	72.22	CR 11,000.00	4,075.48	4,075.48
DIV OF BUS SUPPLIES	4,600.53	4,600.53	2,571.59	2,028.94	11,475.00	6,874.47	6,874.47
DIV OF BUS CONF & MEETINGS	55.50	55.50		55.50	1,400.00	1,344.50	1,344.50
FOOD SERV CONTR SERV		.00		.00	800.00	800.00	800.00
FOOD SERV SUPPLIES	37.46	37.46		37.46	425.00	387.54	387.54
FOOD SERV CONF & MEETINGS		.00		.00	125.00	125.00	125.00
DIV OF AGRIC SUPPLIES		.00		.00	400.00	400.00	400.00
DIV OF INDUS ED SALARIES	37,844.05	37,844.05	22,706.43	15,137.62	161,950.00	124,165.95	124,165.95
DIV OF INDUS ED CONTR SERV	833.00	833.00	833.00	.00	6,400.00	5,567.00	5,567.00
DIV OF INDUS ED SUPPLIES	5,572.65	5,572.65	2,584.67	2,987.98	16,195.00	10,622.35	10,622.35
DIV OF INDUS ED CONF & MEETINGS	396.74	396.74	51.50	345.24	1,200.00	803.26	803.26
COSMETOLOGY CONTR SERV	26,468.00	26,468.00	16,823.00	9,640.00	54,000.00	27,532.00	27,532.00
COSMETOLOGY SUPPLIES	23.84	23.84	23.84	.00	400.00	376.16	376.16
COSMETOL CONF & MEETINGS		.00		.00	175.00	175.00	175.00
HUMAN SERV CONTR SERV		.00		.00	100.00	100.00	100.00
HUMAN SERV SUPPLIES	306.00	306.00	294.41	11.59	1,000.00	694.00	694.00
HUMAN SERV CONF & MEETINGS	60.00	60.00	60.00	.00	200.00	140.00	140.00
DIV OF SOC SCI SALARIES	27,665.85	27,665.85	16,601.31	11,067.54	113,421.00	85,752.15	85,752.15
DIV OF SOC SCI SUPPLIES	1,237.46	1,237.46	582.97	654.49	4,000.00	2,762.54	2,762.54
DIV OF SOC SCI CONF & MEETINGS	355.06	355.06	85.00	270.06	1,000.00	644.94	644.94
E M T CONTR SERV	120.00	120.00	60.00	60.00	1,700.00	1,580.00	1,580.00
E M T SUPPLIES		.00		.00	313.00	313.00	313.00
E M T CONF & MEETINGS	125.00	125.00	125.00	.00	150.00	25.00	25.00
CRIMINAL JUS SALARIES	6,102.80	6,102.80	3,661.68	2,441.12	28,669.00	22,566.20	22,566.20
CRIM JUS CONTR SERV		.00		.00	500.00	500.00	500.00
CRIM JUS SUPPLIES	522.85	522.85	486.66	36.19	1,941.00	1,418.15	1,418.15
CRIM JUS CONF & MEETINGS		.00		.00	500.00	500.00	500.00
LIBRARY TECH SUPPLIES	.82	.82	.82	.82	100.00	99.18	99.18
DIV OF HUMANITIES SALARIES	66,549.55	66,549.55	39,929.73	26,619.82	296,656.00	230,166.45	230,166.45
DIV OF HUMAN. SUPPLIES	886.44	886.44	591.54	294.90	3,500.00	2,613.56	2,613.56
DIV OF HUMAN. CONF & MEETINGS	368.00	368.00	200.00	168.00	2,500.00	2,132.00	2,132.00
ART DEPT SALARIES	6,069.40	6,069.40	3,641.64	2,427.76	29,133.00	23,063.60	23,063.60
ART DEPT SUPPLIES	218.78	218.78	115.59	103.19	600.00	381.22	381.22
ART DEPT CONF & MEETINGS		.00		.00	200.00	200.00	200.00
ART DEPT SALARIES	11,873.30	11,873.30	7,123.98	4,749.32	56,992.00	45,118.70	45,118.70

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MUSIC DEPT CONTR SERV	386.00	386.00	255.00	131.00	1,200.00	814.00	814.00
MUSIC DEPT SUPPLIES	515.40	515.40	418.63	96.77	1,450.00	934.60	934.60
MUSIC DEPT CONF & MEETINGS	.00			.00	500.00	500.00	500.00
DIV OF MATH SCI SALARIES	52,310.85	52,310.85	31,386.51	20,924.34	20,977.20	157,461.15	157,461.15
DIV OF MATH SCI CONTR SERV	308.06	308.06	308.06	.00	900.00	591.94	591.94
DIV OF MATH SCI SUPPLIES	3,085.68	3,065.68	3,439.88	354.20	CR 10,950.00	7,864.32	7,864.32
DIV OF MATH SCI CONF & MEETINGS	22.90	22.90	22.90	.00	1,400.00	1,377.10	1,377.10
MED LAB TECH SALARIES	16,925.90	16,925.90	12,359.14	4,566.76	54,801.00	37,875.10	37,875.10
MED LAB TECH CONTR SERV	1,298.81	1,298.81	1,298.81	.00	1,875.00	576.19	576.19
MED LAB TECH SUPPLIES	3,732.66	3,732.06	2,466.15	1,265.91	11,610.00	7,877.94	7,877.94
MED LAB TECH CONF & MEETINGS	422.69	422.69	284.69	138.00	1,440.00	1,017.31	1,017.31
ADN SALARIES	33,180.7	33,180.07	23,593.85	9,586.22	78,343.00	45,162.93	45,162.93
ADN OFC SALARIES	4,665.78	4,665.78	3,628.94	1,036.84	12,442.00	7,776.22	7,776.22
ADN CONTR SERV	128.75	128.75	128.75	.00	767.00	638.25	638.25
ADN SUPPLIES	1,094.67	1,094.67	959.71	134.96	3,570.00	2,475.33	2,475.33
ADN CONF & MEETINGS	194.87	194.87	105.87	89.00	1,550.00	1,355.13	1,355.13
LPN SALARIES	4,577.10	4,577.10	2,746.26	1,830.84	69,935.00	65,357.90	65,357.90
LPN CONTR SERV	128.75	128.75	128.75	.00	386.00	257.25	257.25
LPN SUPPLIES	641.49	641.49	545.79	95.70	2,725.00	2,083.51	2,083.51
LPN CONF & MEETINGS	.00			.00	700.00	700.00	700.00
RAD TECH SALARIES	15,134.05	15,134.05	10,971.87	4,162.18	51,548.00	36,413.95	36,413.95
RAD TECH CONTR SERV	670.45	670.45	128.75	541.70	3,902.00	3,231.55	3,231.55
RAD TECH SUPPLIES	1,206.98	1,206.98	1,051.18	155.80	3,185.00	1,978.02	1,978.02
RAD TECH CONF & MEETINGS	1,513.26	1,513.26	1,358.46	154.80	3,000.00	1,486.74	1,486.74
DIV OF PHYS ED SALARIES	10,217.70	10,217.70	6,130.62	4,087.08	49,045.00	38,827.30	38,827.30
DIV OF PHYS ED CONTR SERV	.00			.00	570.00	570.00	570.00
DIV OF PHYS ED SUPPLIES	866.03	866.03	794.28	71.75	2,300.00	1,433.97	1,433.97
DIV OF PHYS ED CONF & MEETINGS	.00			.00	600.00	600.00	600.00
NURSING ASST CONTR SERV	.00			.00	150.00	150.00	150.00
NURSING ASST SUPPLIES	149.17	149.17	55.78	93.39	750.00	600.83	600.83
NURSING ASST CONF & MEETINGS	.00			.00	200.00	200.00	200.00
INFO OFC & WORKROOM SECR SALARIES	16,543.91	16,543.91	12,851.41	3,692.50	44,310.00	27,766.09	27,766.09
INFO OFC FED WORK STUDY	4,230.94	4,230.94	3,236.02	994.92	13,000.00	8,769.06	8,769.06
WORKROOM FED WORK STUDY	33.50	33.50	33.50	.00	7,250.00	7,216.50	7,216.50
WORKROOM CONTR SERV	5,685.00	5,685.00	5,685.00	.00	6,000.00	3,150.00	3,150.00
UNALLOCATED CONTR SERV	322.37	322.37	249.17	73.20	1,600.00	1,277.63	1,277.63

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
INFO OFC SUPPLIES	278.40	278.40	212.00	66.40	1,450.00	1,171.60	1,171.60
INSTITU COMMITTEES SUPPLIES	.00			.00	300.00	300.00	300.00
WORKROOM SUPPLIES	421.99	421.99	CR 313.91	108.08	1,000.00	1,421.99	1,421.99
PUB INFO ADMIN SALARIES	13,447.17	13,447.17	10,458.91	2,988.26	35,859.00	22,411.83	22,411.83
PUB INFO SECR SALARIES	382.14	382.14	273.52	108.62	2,000.00	1,617.86	1,617.86
PUB INFO SUPPLIES	36,073.22	36,073.22	29,871.27	6,201.95	86,750.00	50,676.78	50,676.78
PUB INFO CONF & MEETINGS	333.40	333.40	236.80	96.60	1,200.00	866.60	866.60
ASST DEAN ARTS & SOC SCI SALARY	13,924.89	13,924.89	10,830.47	3,094.42	37,133.00	23,208.11	23,208.11
PART TIME OVERLOAD	11,269.30	11,269.30	812.00	10,457.30	42,000.00	30,730.70	30,730.70
NIGHT PREMIUMS	100.00	100.00		100.00		100.00	CR 100.00
SUMMER SALARIES	41,433.80	41,433.80	41,433.80	.00	42,000.00	566.20	566.20
SECR SALARIES	5,242.86	5,242.86	4,077.78	1,165.08	13,981.00	8,738.14	8,738.14
FED WORK STUDY	2,554.37	2,554.37	1,782.20	772.17	8,147.00	5,542.63	5,542.63
SUPPLIES	224.68	224.68	174.44	50.24	1,300.00	1,075.32	1,075.32
CONF & MEETINGS	457.83	457.83	43.80	414.03	2,000.00	1,542.17	1,542.17
ASST DEAN BUS & TECH SALARY	15,104.97	15,104.97	11,749.31	3,356.66	40,280.00	25,175.03	25,175.03
PART TIME OVERLOAD	18,523.29	18,523.29	4,372.5	18,086.04	105,000.00	86,476.71	86,476.71
NIGHT PREMIUMS	600.00	600.00		600.00		600.00	CR 600.00
SUMMER SALARIES	43,563.26	43,563.26	43,563.26	.00	42,000.00	1,563.26	1,563.26
SECR SALARIES	6,057.00	6,057.00	4,711.00	1,346.00	16,152.00	10,095.00	10,095.00
FED WORK STUDY	6,527.65	6,527.65	4,182.53	2,345.12	15,979.00	9,451.35	9,451.35
SUPPLIES	509.38	509.38	372.89	136.49	1,200.00	690.62	690.62
CONF & MEETINGS	371.05	371.05	213.89	157.16	3,000.00	2,628.95	2,628.95
ASST DEAN COMM & EXTEM SERV SALARY	13,436.28	13,436.28	10,450.44	2,985.84	35,830.00	22,393.72	22,393.72
INSTR SALARIES	25,406.24	25,406.24	11,273.60	14,132.64	100,000.00	74,593.76	74,593.76
COORDINATORS SALARIES	2,940.00	2,940.00	1,320.00	1,620.00	7,500.00	4,560.00	4,560.00
SECR SALARIES	4,547.25	4,547.25	3,536.75	1,010.50	12,126.00	7,578.75	7,578.75
FED WORK STUDY	103.84	103.84	10.05	93.79	1,972.00	1,868.16	1,868.16
CONTR SERV	40.00	40.00		40.00	5,000.00	4,960.00	4,960.00
SUPPLIES	2,551.88	2,551.88	2,358.19	193.69	5,500.00	2,943.12	2,943.12
CONF & MEETINGS	978.02	978.02	582.89	395.13	2,000.00	1,021.98	1,021.98
DIR/PART HEALTH & NAT SCI SALARY	12,879.00	12,879.00	10,017.00	2,862.00	34,344.00	21,465.00	21,465.00
TIME OVERLOAD	5,620.03	5,620.03	470.08	5,149.95	38,700.00	33,079.97	33,079.97

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
HEALTH & NAT SCI SUMMER SALARIES	8,460.81	8,460.81	8,513.31	52.50	CR 11,000.00	2,539.19	2,539.19
FEDL WORK STUDY	2,535.89	2,535.89	1,884.33	651.56	4,820.00	2,284.11	2,284.11
CONTR SERV		.00		.00	200.00	200.00	200.00
SUPPLIES	276.30	276.30	235.01	41.29	1,200.00	923.70	923.70
CONF & MEETINGS	313.66	313.66	259.86	53.80	1,300.00	986.34	986.34
ACADEMIC SKILLS SALARIES	6,742.20	6,742.20	4,045.32	2,696.88	56,573.00	4,983.080	4,983.080
CONTR SERV	300.00	300.00	300.00	.00	300.00	.00	.00
ACADEM SKILLS SUPPLIES	2,489.37	2,489.37	624.18	1,865.19	7,000.00	4,510.63	4,510.63
ACADEM SKILLS CONF & MEETINGS	97.64	97.64		97.64	500.00	402.36	402.36
HONORS PROGRAM CONTR SERV		.00		.00	100.00	100.00	100.00
HONORS PROGRAM SUPPLIES	108.33	108.33	108.33	.00	400.00	291.67	291.67
HONORS PROGRAM CONF & MEETINGS	59.36	59.36	59.36	.00	270.00	210.64	210.64
DEAN OF INSTR ADMIN SALARY	17,312.67	17,312.67	13,465.41	3,847.26	46,167.00	28,854.33	28,854.33
SECR SALARY	6,715.17	6,715.17	5,222.91	1,492.26	17,907.00	11,191.83	11,191.83
STUDENT TUTORS	708.50	708.50	504.16	264.34	2,000.00	1,291.50	1,291.50
FED WORK STUDY	804.81	804.81	566.96	237.85	3,580.00	2,775.19	2,775.19
SUPPLIES	577.12	577.12	263.61	313.51	2,000.00	1,422.88	1,422.88
CONF & MEETINGS	156.72	156.72	91.72	65.00	2,000.00	1,843.28	1,843.28
LRC PROF SALARIES	23,883.00	23,883.00	16,507.00	7,376.00	86,512.00	64,629.00	64,629.00
LRC SECR SALARIES	10,191.33	10,191.33	7,926.59	2,264.74	27,177.00	16,985.67	16,985.67
LRC FED WORK STUDY	4,517.34	4,517.34	3,220.09	1,297.25	12,809.00	8,291.66	8,291.66
LRC CONTR SERV	2,648.53	2,648.53	1,560.23	1,088.30	11,260.00	8,611.47	8,611.47
XEROX SUPPLIES	59.89	59.89	1,063.35	1,003.46	CR 2,000.00	1,940.11	1,940.11
LIBRARY SUPPLIES	8,630.97	8,630.97	8,225.47	405.50	14,540.00	5,909.03	5,909.03
A V SUPPLIES	169.99	169.99	391.81	221.82	CR 7,650.00	7,480.01	7,480.01
LIBRARY BOOKS	9,820.43	9,820.43	6,877.16	2,943.27	35,000.00	25,179.57	25,179.57
LRC CONF & MEETINGS	383.15	383.15	154.95	228.20	1,200.00	816.85	816.85
ADM & REC ADMIN SALARIES	13,216.50	13,216.50	10,279.50	2,937.00	35,244.00	22,027.50	22,027.50
ADM & REC SECR SALARIES	20,043.65	20,043.65	15,566.11	4,477.74	55,928.00	35,684.15	35,684.15
ADM & REC FED WORK STUDY	3,108.73	3,108.73	2,267.06	841.67	10,958.00	7,849.27	7,849.27
ADM & REC CONTR SERV	515.00	515.00	515.00	.00	2,600.00	2,085.00	2,085.00
ADM & REC SUPPLIES	3,409.58	3,409.58	3,142.91	266.67	7,900.00	4,490.42	4,490.42
ADM & REC CONF & MEETINGS	353.04	353.04	353.04	.00	1,000.00	646.96	646.96
COUNSELING SALARIES	26,783.90	26,783.90	20,228.12	6,555.78	76,669.00	49,685.10	49,685.10
COUNSELING SECR SALARIES	5,242.86	5,242.86	4,077.78	1,165.08	13,961.00	8,738.14	8,738.14
HEALTH SERV SUPPLIES	21.36	21.36	21.36	.00	300.00	278.64	278.64
FIN AIDS ADMIN SALARIES	13,647.28	13,647.28	10,583.44	3,023.84	36,286.00	22,078.72	22,078.72
FIN AIDS SECR SALARIES	9,872.28	9,872.28	7,678.44	2,193.84	28,326.00	16,453.72	16,453.72

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	unencumbered
STUDENT SERV ADMIN SALARIES	16,367.22	16,367.22	12,730.6	3,637.16	43,646.00	27,278.78	27,278.78
STUDENT SERV SECR SALARIES	6,683.67	6,683.67	5,198.41	1,485.26	17,823.00	11,139.33	11,139.33
STUDENT SERV FED WORK STUDY	16,117.26	16,117.26	12,111.72	4,005.54	45,160.00	28,982.74	28,982.74
COACHING SALARIES	6,011.10	6,011.10	575.00	5,436.10	11,850.00	5,838.90	5,838.90
STUDENT SERV CONTR SERV	160.16	160.16		160.16	1,300.00	1,139.84	1,139.84
STUDENT SERV SUPPLIES	5,163.98	5,183.98	4,522.33	661.65	14,780.00	9,596.02	9,596.02
COMMENCEMENT	454.92	454.92	454.92	.00	6,000.00	5,545.08	5,545.08
STUDENT SERV CONF & MEETINGS	1,274.96	1,274.96	956.91	318.05	4,620.00	3,345.04	3,345.04
STUDENT RECRUITMENT	.00			.00	1,500.00	1,500.00	1,500.00
PUB SERV SALARIES	.00			.00	4,600.00	4,600.00	4,600.00
PUB SERV CONTR SERV	.00			.00	5,000.00	5,000.00	5,000.00
PUB SERV SUPPLIES	.00			.00	5,300.00	5,300.00	5,300.00
SERVICE STAFF SALARIES	128,406.03	128,406.03	98,874.64	29,531.39	370,923.00	242,516.97	242,516.97
MAINT BOYS FED WORK STUDY	26,899.06	26,899.06	20,838.52	6,060.54	82,000.00	55,100.94	55,100.94
MATRONS FED WORK STUDY	5,109.61	5,109.61	4,073.38	1,036.23		5,109.61	5,109.61 CR
ELECTRICITY	86,237.63	86,237.63	65,796.64	20,440.99	235,900.00	149,662.37	149,662.37
TELEPHONE	13,188.78	13,188.78	14,427.89	2,760.89	34,840.00	26,651.22	26,651.22
PRESIDENTS SALARY	25,548.08	25,548.08	19,850.00	5,748.08	62,721.00	37,122.92	37,122.92
PRES SECR SALARY	7,688.61	7,688.61	5,980.03	1,708.58	24,513.00	12,814.39	12,814.39
PRES OFC FED WORK STUDY	1,192.59	1,192.59	891.09	301.50	3,484.00	2,291.41	2,291.41
PRES OFC CONTR SERV	.00			.00	1,000.00	1,000.00	1,000.00
PRES OFC SUPPLIES	590.76	590.76	389.55	201.21	2,500.00	1,909.24	1,909.24
PRES OFC CONF & MEETINGS	1,155.83	1,155.83	842.88	312.95	4,000.00	2,844.17	2,844.17
SPECIAL AFFAIRS	315.95	315.95	183.95	132.00	2,500.00	2,184.05	2,184.05
PRES OTHER EXP	1,986.08	1,986.08	1,674.18	311.90	5,600.00	3,613.92	3,613.92
BUS OFC ADMIN SALARIES	19,049.39	19,049.39	14,851.97	4,243.42	50,921.00	31,825.61	31,825.61
BUS OFC PROF SALARIES	7,185.78	7,185.78	5,588.94	1,596.84	19,162.00	11,976.22	11,976.22
BUS OFC SECR SALARIES	28,254.98	28,254.98	22,144.74	6,110.24	75,423.00	47,168.02	47,168.02
BUS OFC CONTR SERV	3,676.18	3,676.18	3,743.06	66.88	CR 6,800.00	3,123.82	3,123.82
BUS OFC SUPPLIES	1,520.07	1,520.07	1,808.15	283.08	CR 7,000.00	5,479.93	5,479.93
BUS OFC CONF & MEETINGS	634.07	634.07	242.76	391.31	2,500.00	1,865.93	1,865.93
PRES SEARCH	10,679.48	10,679.48	5,836.02	4,843.46	14,000.00	3,320.52	3,320.52
LEGAL CONTR	3,111.00	3,111.00	2,595.00	516.00	8,000.00	4,889.00	4,889.00
BOARD OTHER SUPPLIES	98.87	98.87	82.36	16.51	2,000.00	1,901.13	1,901.13
BOARD CONF & MEETINGS	1,052.78	1,052.78	929.18	123.60	4,000.00	2,947.22	2,947.22
INSTITU FED WORK STUDY	6,254.70	6,254.70	5,071.70	1,183.00	14,196.00	7,941.30	7,941.30
CONTINGENCY FED WORK STUDY	1,336.12	1,336.12	1,029.87	306.25	3,685.00	2,348.88	2,348.88
	1,781.35	1,781.35	1,255.40	525.95	4,443.00	2,666.65	2,666.65

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
GROUP MED & LIFE INS	117,171.25	117,171.25	120,981.50	3,810.25	129,450.00	173,323.75	173,323.75
MEDICAIRE PAYMENTS	2,576.80	2,576.80	1,476.35	1,100.45	2,576.80	2,576.80	2,576.80
TUITION REIMBURSEMENT	442.51	442.51	442.51	.00	5,000.00	4,557.49	4,557.49
CURRICULUM DEVELOPMENT	600.00	600.00	600.00	.00	5,000.00	4,400.00	4,400.00
UNALLOCATED CONTR	542.65	542.65	419.15	1,235.0	2,400.00	1,857.35	1,857.35
IN SERVICE TRAINING	1,404.77	1,404.77	1,404.77	.00	5,000.00	3,595.23	3,595.23
FACULTY ASSN SUPPLIES	22.57	22.57	14.31	8.26	200.00	177.43	177.43
POSTAGE	15,976.22	15,976.22	4,329.46	11,646.74	40,000.00	24,023.78	24,023.78
PUBLICATIONS & DUES	4,777.15	4,777.15	3,232.15	1,545.00	6,950.00	2,172.85	2,172.85
ADVERTISING	288.38	288.38	288.38	.00	700.00	411.62	411.62
RECRUITMENT	352.76	352.76	341.21	11.55	6,000.00	5,647.24	5,647.24
GENERAL INSURANCE	999.00	999.00	949.00	50.00	27,500.00	26,501.00	26,501.00
EQUIPMENT	66,435.13	66,435.13	64,935.40	1,499.73	145,947.00	79,511.87	79,511.87
AFFIRMATIVE 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
INSTITU RES CONTR SERV	.00			.00	500.00	500.00	500.00
INSTITU RES SUPPLIES	.00			.00	500.00	500.00	500.00
DATA PROC ADMIN SALARIES	25,038.45	25,038.45	19,474.35	5,564.10	66,709.00	41,730.55	41,730.55
DATA PROC SECR SALARIES	9,320.98	9,320.98	7,211.90	2,109.08	25,309.00	15,988.02	15,988.02
DATA PROC FED WORK STUDY	863.44	863.44	816.54	46.90	6,365.00	5,501.56	5,501.56
DATA PROC CONTR SERV ADMIN	48,888.85	48,888.85	48,301.85	587.00	143,700.00	94,811.15	94,811.15
DATA PROC CONTR SERV EDUC	1,645.45	1,645.45	1,183.45	462.00	13,000.00	11,354.55	11,354.55
DATA PROC SUPPLIES ADMIN	2,804.40	2,804.40	2,578.17	226.23	16,600.00	13,745.60	13,745.60
DATA PROC SUPPLIES EDUC	62.38	62.38	CR 124.25	61.87	10,000.00	16,062.38	16,062.38
DATA PROC CONF & MEETINGS	53.00	53.00	29.25	23.75	7,500.00	7,447.00	7,447.00
DATA PROC EQUIP RENTAL	2,071.00	2,071.00	2,071.00	.00	2,071.00	2,071.00	2,071.00
PLANNING & DEVEL ADMIN SALARIES	13,461.03	13,461.03	10,469.69	2,991.34	35,896.00	22,434.97	22,434.97
PLANNING & DEVEL SECR SALARIES	3,013.06	3,013.06	1,874.90	1,133.16	13,109.00	10,095.94	10,095.94
PL & DEVEL CONTR SERV	.00			.00	300.00	300.00	300.00
PL & DEVEL SUPPLIES	176.09	176.09	241.94	65.85	CR 1,300.00	1,123.91	1,123.91
PL & DEVEL CONF & MEETINGS	861.21	861.21	372.50	468.71	1,700.00	838.79	838.79
TUITION CHARGE BACK	11,451.18	11,451.18	4,090.76	7,360.42	25,000.00	13,543.82	13,543.82
CONTINGENCIES	.00			.00	75,000.00	75,000.00	75,000.00

1,691,454.46 1,691,454.46 * 1,274,461.15 * 5,227,993.00 * 3,530,533.54 * 3,536,538.54 *

416,973.31 *

BUILDING FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
BLDG & MAINT CONTR SERV	17,754.72	17,754.72	16,599.14	1,155.58	45,840.00	28,065.28	28,085.28
BLDG & MAINT SUPPLIES	6,976.87	6,976.87	5,874.94	1,101.93	51,000.00	44,023.13	44,023.13
MAINT CONF & MEETINGS	64.06	84.06	37.43	46.63	2,500.00	2,415.94	2,415.94
GAS	24,246.06	24,246.06	20,606.76	3,639.30	11,990.00	95,653.94	95,653.94
EQUIPMENT	.00			.00	8,400.00	8,400.00	8,400.00
RENTAL CHARGES	.00			.00	1,000.00	1,000.00	1,000.00
CONTINGENCIES	.00			.00	25,000.00	25,000.00	25,000.00
	49,061.71	* 49,061.71	* 43,113.27	* 5,943.44	* 53,640.00	* 204,578.29	* 204,578.29 *

SITE AND CONSTRUCTION FUND

SITE IMPROVEMENT	.00		.00	100,000.00	100,000.00	100,000.00
COLLEGE SIGN	1,800.00	1,800.00	1,800.00	1,800.00	CR 1,800.00	CR
BLDG IMPROVEMENTS	.00		.00	100,000.00	100,000.00	100,000.00
TELEPHONE SYSTEM	1,854.41	1,854.41	1,854.41	1,854.41	CR 1,854.41	CR
ENERGY MANAGEMENT GRANT	5,006.05	5,006.05	4,382.65	623.40	5,006.05 CR 5,006.05	CR
HIGH TECH DATA PROC	28,539.35	28,539.35	28,539.35	.00	28,539.35 CR 28,539.35	CR
INSTR EQUIPMENT	.00		.00	50,000.00	50,000.00	50,000.00
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
	37,199.81	* 37,199.81	* 32,922.00	* 4,277.81	* 60,000.00	* 222,800.19 *
						* 222,800.19 *

WORKING CASH FUND

MISC EXPENSE	.00		.00	1,000.00	1,000.00	1,000.00
	.00 *	.00 *	.00 *	.00 *	1,000.00 *	1,000.00 *

INSURANCE FUND

WORKERS COMP	31,201.32	31,201.32	141.42	31,342.74	28,000.00	3,201.32 CR 3,201.32	CR
UNEMPLOYMENT COMP	1,955.28	1,955.28	2,002.75	47.47	CR 17,000.00	15,044.72	15,044.72
TORT LIABILITY INS	16,795.00	16,795.00	10,793.00	6,002.00	25,000.00	8,205.00	8,205.00
	49,951.60	* 49,951.60	* 12,654.33	* 37,297.27	* 70,000.00	* 20,046.40 *	* 20,046.40 *

AUDIT FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
AUDIT COSTS	13,872.00	13,872.00	523.00 \diamond 14,395.00	22,000.00	8,128.00	8,128.00	8,128.00
	13,872.00	* 13,872.00	* 523.00 \diamond 14,395.00	* 22,000.00	* 8,128.00	* 8,128.00	* 8,128.00

REVENUE REPORTEDUCATION FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1985 TAXES	716,957.00	716,957.00	443,180.72	273,776.28	857,500.00	140,543.00	140,543.00
1986 TAXES	.00	.00	.00	.00	857,500.00	857,500.00	857,500.00
IN LIEU OF TAXES	46.05	46.05	46.05	.00	.00	46.05	46.05 CR
CHARGEBACK REVENUE	3,202.64	3,202.64	985.04	2,217.60	9,000.00	5,797.36	5,797.36
STATE APPORTIONMENT	347,259.31	347,259.31	6,849.94	354,109.25 \diamond	1,388,570.00	1,041,310.69	1,041,310.69
STATE EQUALIZATION	.00	354,109.25	354,109.25	CR	.00	.00	.00
REG VOC ED REIMB	19,620.08	19,620.08	41,306.94	60,927.02	525,000.00	32,879.92	32,879.92
VOC ED EQUIP REIMB	.00	.00	.00	.00	16,500.00	16,500.00	16,500.00
CORP PERS PROP TAX REPL	166,144.42	166,144.42	136,598.15	29,546.27	147,809.00	18,255.42	18,255.42 CR
STATE WORK STUDY	.00	.00	.00	.00	1.00	1.00	1.00
FED WORK STUDY	57,075.80	57,075.80	26,738.11	30,340.69	176,658.00	113,579.20	113,579.20
OTHER FED SOURCES	340.00	340.00	.00	340.00	3,000.00	2,660.00	2,660.00
SUMMER TUITION	126,489.41	126,489.41	.00	126,489.41	126,000.00	489.41	489.41 CR
FALL TUITION	.00	.00	.00	.00	529,850.00	529,850.00	529,850.00
SPRING TUITION	.00	.00	.00	.00	507,650.00	507,650.00	507,650.00
GRADUATION FEES	620.00	620.00	150.00	470.00	2,500.00	1,880.00	1,880.00
TRANSCRIPT FEES	165.00	165.00	60.00	105.00	500.00	335.00	335.00
LABORATORY FEES	282.40	282.40	.00	282.40	31,600.00	31,317.60	31,317.60
PUB SERV INCOME	.00	.00	.00	.00	14,900.00	14,900.00	14,900.00
INTEREST ON INVESTMENTS	8,479.06	8,479.06	8,018.37	460.69	40,000.00	31,520.94	31,520.94
GIFTS-FOUNDATION	.00	.00	.00	.00	13,400.00	13,400.00	13,400.00
CONTRIB-BOOKSTORE & LAND LAB	83,741.24	83,741.24	83,741.24	.00	83,741.00	.24	CR .24
RESTRICTED FUND INCOME	10,039.03	10,039.03	.00	10,039.03	30,000.00	14,960.97	14,960.97
SALE OF SURPLUS PROPERTY	13,562.13	13,562.13	13,562.13	.00	13,562.00	.13	CR .13
OTHER REVENUE	31,443.32	31,443.32	26,331.05	5,112.27	36,000.00	4,556.68	4,556.68

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Education Fund Revenue continued-----

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
OTHER REV COMPUTER	5,492.25	5,492.25	2,430.00	3,062.25	5,492.25	CR	5,492.25 CR
OTHER REV SALARIES	5,802.87	5,802.87	320.40	5,482.47	5,802.87	CR	5,802.87 CR
OTHER REV OVERHEAD	1,546.26	1,546.26		1,546.26	1,546.26	CR	1,546.26 CR

1,598,311.27 *	550,147.64 *
1,598,311.27 *	4,932,821.00 *
1,048,113.63 *	3,334,509.73 *
	3,334,509.73 *

BUILDING FUND

1985 TAXES	87,797.73	87,797.73	54,271.55	33,526.18	105,000.00	17,202.27	17,202.27
1986 TAXES	.00			.00	105,000.00	105,000.00	
IN LIEU OF TAXES	5.64	5.64	5.64	.00		5.64 CR	5.64 CR
CCRP PERS PROP TAX REPL	20,350.61	20,350.61	16,732.36	3,613.25	18,111.00	2,239.61 CR	2,239.61 CR
INTEREST ON INVESTMENTS	.00			.00	100.00	100.00	100.00
OTHER REV	411.00	411.00	210.00	201.00	2,000.00	1,589.00	1,589.00
	108,564.98	*108,564.98	71,219.55	*37,345.43	*30,211.00	*21,646.02	*121,646.02 *

SITE AND CONSTRUCTION FUND

STATE CONTRIBUTIONS	7,108.00	7,108.00	7,108.00	.00	1.00	7,107.00 CR	7,107.00 CR
FEDERAL CONTRIBUTIONS	.00			.00	1.00	1.00	1.00
INVESTMENT INCOME	18,405.04	18,405.04	14,101.77	4,303.27	50,000.00	31,594.96	31,594.96
	25,513.04	*25,513.04	21,209.77	*4,303.27	*50,000.00	*24,488.96	*24,488.96 *

BOND AND INTEREST FUND

INTEREST ON INVESTMENTS	6,297.28	6,297.28	6,250.40	46.88		6,297.28 CR	6,297.28 CR
	6,297.28 *	6,297.28 *	6,250.40 *	46.88 *	.00 *	6,297.28 CR	6,297.28 CR

WORKING CASH FUND

Account	Total	Prev. Mo.		This Mo.	Budget	Unexpended	Unencumbered
	Receipts	To Date	To Date				
INVESTMENT INCOME	37,408.54	37,408.54	29,463.49	7,945.05	50,000.00	12,591.46	12,591.46
	37,408.54	* 37,408.54	* 29,463.49	* 7,945.05	* 50,000.00	* 12,591.46	* 12,591.46 *
<u>INSURANCE FUND</u>							
1985 TAXES	19,793.93	19,793.93	4,171.42	15,622.51	30,450.00	10,656.07	10,656.07
1986 TAXES	.00			.00	30,450.00	30,450.00	
IN LIEU OF TAXES	1.64	1.64	1.64	.00		1.64 CR	1.64 CR
INTEREST ON INVESTMENTS	1,578.01	1,578.01	1,156.01	422.00	3,000.00	1,421.99	1,421.99
	21,373.58	* 21,373.58	* 5,329.07	* 16,044.51	* 63,900.00	* 42,526.42	* 42,526.42 *
<u>AUDIT FUND</u>							
1985 TAXES	7,054.35	7,054.35	5,607.73	1,446.62	10,850.00	3,795.65	3,795.65
1986 TAXES	.00			.00	10,850.00	10,850.00	
IN LIEU OF TAXES	.58	.58	.58	.00		.58 CR	.58 CR
INTEREST ON INVESTMENTS	238.10	238.10	153.82	84.28	300.00	61.90	61.90
	7,293.03	* 7,293.03	* 5,762.13	* 1,530.90	* 22,000.00	* 14,706.97	* 14,706.97 *

SAUK VALLEY COLLEGE

APPROVED BY

Delane Johnson
PRESIDENT

William Thompson
SECRETARY

DATE _____