

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING
Third Floor Board Room
January 25, 1988 7:00 p.m.

- A. Call to Order
- B. Roll C ll
- 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. City of Dixon Proposed Agreement
 - 5. Inter-governmental Agreement - Real Estate Taxes
- F. Executive Session
- G. Personnel Recommendations
 - Part-time Instructors
- H. Other Actions
 - 1. Donation
 - 2. Data Processing Use Policy - First Reading
 - 3. Disciplinary Suspension Policy - First Reading
- I. Reports
 - 1. Student Trustee
 - 2. ICCTA Representative
 - 3. Foundation Liaison
 - 4. Board Chair
- J. President's Report
 - 1. Regional ICCTA Meeting
 - 2. Board Retreat
 - 3. Administrative Council Retreat
 - 4. Enrollment Report
 - 5. Dean of Instruction Search
- K. Time of Next Meeting

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING MINUTES

January 25, 1988

The Board of Trustees of Sauk Valley Community College met in regular session at 7:00 p.m. on January 25, 1988 in the third floor Board Room of Sauk Valley Community College, 173 Illinois Route #2, Dixon, Illinois.

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

Joe McDonald	Edie Peterson
Bill Yemm	Bob Wolf
Ed Andersen	Keven Peck (Student)

Absent: Dick Groharing Bill Simpson

SVCC Staff: President Richard L. Behrendt
Dean John Sagmoe
Dean Robert Edison
Dean Zollie Hall
Director Ralph Gelandner
Secretary to the Board Marilyn Vinson

Minutes: It was moved by Member Peterson and seconded by Member Yemm that the Board approve the minutes of the December 21 meeting as presented. In a roll call vote, the following was recorded: Ayes: Members Peterson, Yemm, Wolf, and Andersen. Member McDonald abstained. Motion carried. Student Trustee Peck advisory vote: aye.

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

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

Educational Fund:	\$476,000.00
Building Fund	38,998.18
Insurance Fund	1,534.93
Site/Const. Fund	6,784.00

In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

Payroll:

It was moved by Member Peterson and seconded by Member McDonald that the Board approve the following payrolls:

December 31, 1987	\$227,512.56
January 15, 1988	162,993.75

In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

City of Dixon
Proposed
Agreement:

The Board discussed the request from the City of Dixon to approve the enclosed agreement to forgive back taxes on the Kohl buildings. In order for the City of Dixon to be able to obtain a clear title to this property and proceed with the redevelopment, some way had to be found to forgive unpaid taxes. After further discussion and questions from the Board, it was moved by Member Wolf and seconded by Member Peterson that this item be tabled. In a roll call vote, the following was recorded: Ayes: Members Peterson, Wolf, Yemm, and Andersen. Nay: Member McDonald. Motion carried. Student Trustee Peck advisory vote: aye.

Inter-Governmental
Agreement--
Real Estate
Taxes:

Dr. Behrendt explained that several companies in Whiteside County are seeking to have their real estate values reassessed in an attempt to lower their property taxes. He said the college has been asked to join other taxing bodies to form a joint agreement to retain and compensate qualified real estate appraisers to defend our portion of the property tax revenues. He also explained that it is quite likely that there will be similar objections from companies in other counties in the district. Therefore, in addition to the current inter-governmental agreement, the Board should consider a resolution which would approve our future participation in similar inter-governmental agreements.

It was then moved by Member Wolf and seconded by Member Yemm that the Board approve the attached inter-governmental agreement for Whiteside County. In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye. It was moved by Member Wolf and seconded by Member Peterson that the Board approve the attached

resolution which approves future Sauk Valley Community College participation in these efforts if all other taxing bodies agree to participate and all costs are pro-rated based upon the receipts of the taxing bodies. In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

Executive
Session:

At 7:50 p.m. it moved by Member McDonald and seconded by Member Peterson that the Board adjourn to Executive Session to consider collective bargaining issues. In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

Regular
Session:

At 8:05 p.m. the Board returned to regular session.

Part-Time
Employees:

It was moved by Member Yemm and seconded by Member McDonald that the Board approve the attached list of part-time instructors as presented. In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

Donation:

It was moved by Member Peterson and seconded by Member Yemm that the Board approve the donation of two IBM 5120 computers and two IBM printers. In a roll call vote, all voted aye. Motion carried. Student trustee Peck advisory vote: aye.

Data Processing
Policy:

The current policy for the use of our Data Processing equipment requires Board approval for services to outside agencies. It was moved by Member Yemm and seconded by Member McDonald that the following policy on Data Processing use be approved for first reading. In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

Disciplinary
Suspension
Policy:

The attached proposed disciplinary suspension policy was presented to the Board for first reading. It was moved by Member Wolf and seconded by Member Yemm that the Board disapprove the proposed disciplinary suspension policy. In a roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

Reports:

Student Trustee Peck reported that the Student Senate was planning a special celebration for Veterans's Day. He said they are also planning special activities for the Child Care Center, and the first event will be an Easter Egg hunt.

Chair Andersen reminded the Board of the retreat to be held in February. He also asked for volunteers to be the Foundation liaison. He said that Foundation meetings are held every other month and that the next meeting would be on February 16. It was the consensus of the Board that Chair Andersen should appoint a representative.

President Behrendt reported that the college had received a gift of \$2,000 from the Anna P. Johnson estate. He reminded the Board of the meeting of the ICCTA Northwest Region to be held at Rock Valley College on Wednesday, February 3, and the Board Retreat to be held on Saturday, February 13, and Sunday, February 14. He also reported that the Administrative Council would be holding a Retreat on February 10; that fall enrollment showed a 7.02% gain over last year; that 28 candidates had applied for the Dean of Instruction position so far and that he would keep the Board updated on the search.

Adjournment:

Since the scheduled business was concluded, it was moved by Member Wolf and seconded by Member Peterson that the Board adjourn. The next meeting will be the Board Retreat on February 13 and February 14. The next regular meeting will be 7:00 p.m. on February 22 in the third floor board room. In roll call vote, all voted aye. Motion carried. Student Trustee Peck advisory vote: aye.

The Board adjourned at 8:40 p.m.

Respectfully submitted:



Edie Peterson, Secretary

For Board Meeting of
January 25, 1988

Agenda Item E-4

CITY OF DIXON PROPOSED AGREEMENT

As the Board is aware, the City of Dixon is undertaking a downtown redevelopment project. Part of that project requires renovation of the Kohl Buildings which now owe approximately \$39,000 in back taxes. In order for the city to be able to obtain a clear title to this property and proceed with their redevelopment, some way had to be found to "forgive" these unpaid back taxes.

Attached you will find a letter from Mayor Dixon outlining the situation, an agreement which he is asking our Board to approve, and a letter from Attorney Pace advising us as to the legality of this situation.

RECOMMENDATION: Board approval of the enclosed agreement between Sauk Valley Community College and the City of Dixon.



City of Dixon

P.O. Box 386 • Dixon, Illinois 61021 • Telephone (815) 288-1485

"Father" John Dixon

James E. Dixon
Mayor

Personal/Confidential

December 29, 1987

CITY DEPARTMENTS

Administration 288-1485
Airport 288-4095
Building 288-1403
Cemetery 284-2904
Fire 288-3323
Landfill 288-4607
Police 288-4411
Sewage Treatment 288-3383
Street 284-7743

Dr. Richard Behrendt
Sauk Valley College
173 IL Rt. 2
Dixon, IL 61021

Dear Dr. Behrendt:

You will recall several months ago when we were first talking about renovations along Galena Avenue that I proposed to a small group of public officials the possible assistance from all of the taxing bodies in our central business district in finding a solution to the serious tax problem on the Kohl Buildings. The buildings have been abandoned and, at the time of our conversations, approximately \$28,000 in back taxes had never been paid. There were no prospects of anyone ever paying the taxes and the City began to undertake the removal of the buildings with the cooperation of the mortgagee City Bank & Trust Company. The bank agreed that it would eliminate the state and federal tax liens, and then complete the foreclosure so they could turn the property over to the City at no cost except for their expenses. The other taxing bodies at the meeting indicated a willingness to forgive the taxes on those two buildings so that the renovation project could be completed.

There have been substantial changes in the plans of the City since those early discussions. As you undoubtedly know the City is acquiring the rest of the block and will be constructing on this site a public parking garage as a part of the USF&G office and retail building. It now becomes even more important to clear title to the property and have it ready for demolition on the First of February. City Bank has completed the foreclosure and has obtained releases of the federal and state liens on the property. They are ready to transfer the property to the City. We need now to formalize our agreement so that we can proceed with the closing and be assured that the back taxes will not be a lien that will interfere with the development project. The unpaid taxes have now reached an amount in excess of \$39,000.

In our discussions with the City Attorney's Office we were advised that there is a strong possibility that taxing bodies cannot "forgive" back taxes. However, under the Intergovernmental Cooperation Act, Chapter 127, Section 741 of the Illinois Revised Statutes, and under the mandate of the 1970 Illinois Constitution, Article VII, Section 10, local governmental bodies are encouraged to cooperate and support one another in the exercise of their jurisdiction.

Letter to: Dr. Richard Behrendt
December 29, 1987
Page Two

We believe, therefore, that all of the taxing bodies have the ability to make a contribution to the project. With the help of the County authorities we feel we can eliminate the lien on the record as far as the taxes are concerned by having the bank pay the taxes, have the taxes immediately distributed to the taxing bodies, and have the taxing bodies then contribute the identical amount to the City for the Redevelopment Project. We would then take the money and repay the bank in keeping with our agreement to reimburse them for any expense. I realize that it is only a paper transaction, but it is necessary in order to show complete satisfaction of all of the back taxes.

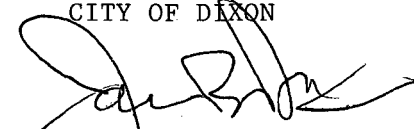
I believe in our earlier discussions we agreed that as the property stood now there is no way that any taxing body is ever going to receive the back taxes. The property is worth significantly less than all of the liens that are against the property, the Trustee in Bankruptcy considered it to be a negative asset and abandoned it, the former owner has no interest in retaking the property because of the liens against the property, and finally neither the owner, the City, nor any other party would be interested in the property because the cost of demolition alone would be worth more than the value of the land.

I may be mistaken and you may not have been initially involved in some of our conversations regarding the buildings which are to be demolished. I would like to talk to you regarding this agreement if you have any questions. I'm available to stop out at your office whenever it will be convenient for you, but I would appreciate it if you could call me at City Hall in advance of your next Board Meeting to review the document and explain all of its details. This agreement is of critical importance to the City and your support would be important to us.

Thanks very much for all of your help and support in our redevelopment effort.

Very truly yours,

CITY OF DIXON



James E. Dixon, Mayor

JED/bg
Encl.

Our "contribution" would be between \$13-1400.

AGREEMENT

This Agreement made and entered into this ____ day of _____, 1987, by and between the City of Dixon, Dixon, Illinois, (hereinafter referred to as the "City"), City Bank & Trust Company, Dixon, Illinois, (hereinafter referred to as the "Bank"), Lee County Treasurer, Lee County Clerk, Lee County, Dixon School District No. 170, Dixon Park District, Dixon Township, and Sauk Valley Community College.

W I T N E S S E T H

WHEREAS, the Bank is the mortgagee of three properties located within the City legally described as follows: (hereinafter collectively referred to as "Property").

PARCEL NO. 1: The Southerly fifty (50) feet of Lot Number Eleven (11) in Block Number Sixteen (16) in the Town (now City) of Dixon, in the County of Lee and State of Illinois according to the plat of the resurvey of said Block Sixteen (16) recorded in the office of the Recorder of said Lee County in Book "A" of Miscellaneous Records on page 480,

PARCEL NO. 2: An undivided one-half interest in and to a part of Lot Number Five (5) in said Block Sixteen (16) in the Town (now City) of Dixon in Lee County, Illinois, bounded as follows: Commencing at the Northwest corner of said Lot Five (5) and running thence easterly along the northerly line of said Lot, fifty-two (52) feet; thence at right angles southerly parallel with the westerly line of said lot, ten (10) feet; thence at right angles westerly parallel with the Northerly line of said Lot, fifty-two (52) feet to the westerly line of said Lot, and thence Northerly along the westerly line of said Lot, ten (10) feet to the place of beginning, reference being had to the plat of said Town of Dixon, recorded in the Office of the Recorder, all in Lee County, Illinois,

PARCEL NO. 3: A part of the North 20 feet in width of Lot 8, Block 16 in the original town, now City of Dixon, also known as, Lot 1 of the resurvey and subdivision of Lots 8 and 9, Block 16, more particularly described as follows:

Beginning at a point on the North line of Lot 1, 50 feet Easterly of the Northwest corner of said Lot and running Easterly along the North line of said Lot to the Northeast corner of said Lot; thence at right angles Southerly along the East line of said Lot a distance of 20 feet to the Southeast corner thereof; thence at right angles Westerly along the South line a distance of 90 feet; thence at right angles Northerly parallel with the East line 20 feet to the point of beginning, and all of Sub Lot 2, in Lee County, Illinois.

WHEREAS, the real estate tax numbers for said Property are as follows:

Parcel #07-08-05-210-014
Parcel #07-08-05-210-017
Parcel #07-08-05-210-018

WHEREAS, the Bank, having foreclosed on the Property, is proceeding with sale; and

WHEREAS, the Property is subject to tax liens in the following amounts as of January 1, 1988:

Parcel #07-08-05-210-014 - \$	932.79	
Parcel #07-08-05-210-017 -	33,765.31	
Parcel #07-08-05-210-018 -	5,593.13	40,291.23

WHEREAS, the Bank desires to convey Property to the City subject to the terms and conditions hereinafter set forth; and

WHEREAS, the City, after due consideration, has determined that the transfer of said Property to the City would serve the best interests of the City; and

WHEREAS, the City has heretofore established a Tax Increment Financing District ("District") and adopted a Tax Increment Redevelopment Project and Plan, and

WHEREAS, said Property is located within the District, and

WHEREAS, the County of Lee, Dixon School District No. 170, Dixon Park District, Dixon Township, and Sauk Valley Community College desire to contribute to the Tax Increment Financing and Redevelopment Project on the terms and conditions hereinafter set forth to serve their best interests and those of the City and to promote intergovernmental cooperation and general economic development in the area and to enhance the tax bases of the various taxing districts;

NOW, THEREFORE, in consideration of the premises and the mutual covenants and agreements herein contained, IT IS HEREBY AGREED, as follows:

1. This Agreement is entered into pursuant to the provisions of the Intergovernmental Cooperation Act, Ill. Rev. Stat. Ch. 127, par. 741 et seq., and by the authority of Article VII, Sec. 10 of the Constitution of the State of Illinois.

2. Upon the request of the City, the Bank will

(i) transfer all of its right, title and interest in and to said Property by a Certificate of Sale, and

(ii) pay all past due real estate taxes on said Property, and

(iii) Assign to the City of quitclaim deed executed by the previous owner, all subject to the conditions set forth below.

3. Subject to paragraph 6, City will reimburse Bank for all real estate taxes paid by the Bank, and for reasonable expenses and charges incurred by the Bank relating to the foreclosure proceedings, which expenses and charges will be submitted to the City Treasurer in a timely manner.

4. Upon payment of the aforesaid real estate tax liens, the County of Lee, through its authorized representatives, shall

(i) immediately provide a release of the existing liens against said Property;

(ii) distribute the payment proceeds to the County of Lee, Dixon School District No. 170, City, Dixon Park District, Dixon Township, and Sauk Valley Community College, each taxing district being entitled to real estate taxes levied on said Property.

5. Upon receipt of the distribution from the County of Lee in satisfaction of the outstanding tax liens on Property, the County of Lee, Dixon Public School District No. 170, the Dixon Park District, Dixon Township, and Sauk Valley Junior College shall immediately contribute to the City an amount equal to their respective shares of the distribution to be used in the Tax Increment Financing and Redevelopment Project, said taxing bodies having concluded that their respective contributions will further the interests of intergovernmental cooperation and general economic development in the area and will improve the tax base and the economic condition of the City, said contributions being made pursuant to Ill. Rev. Stat. Ch. 24, par. 11-74.4-4.

6. The City, upon receipt of the aforesaid contributions from the other taxing bodies, will immediately pay an equivalent amount to the Bank, plus expenses and charges of the Bank relating to the foreclosure proceedings.

7. This agreement shall be binding upon the parties hereto, and their respective successors and assigns.

IN WITNESS WHEREOF, the parties have hereinto set their hands and seals and have caused this instrument to be executed by their duly authorized officials and their respective corporate seals affixed thereto, all on the day and year first above written.

CITY BANK & TRUST COMPANY

By _____
President

COUNTY OF LEE

By _____

DIXON SCHOOL DISTRICT
NO. 170

By _____
President

DIXON TOWNSHIP

By _____
Supervisor

CITY OF DIXON

By _____
Mayor

DIXON PARK DISTRICT

By _____

SAUK VALLEY COMMUNITY COLLEGE

By _____
President

LAW OFFICES
WARD, MURRAY, PACE & JOHNSON, P. C.

A PROFESSIONAL CORPORATION
202 EAST FIFTH STREET
P.O. BOX 400

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PHILIP H. WARD
(1891-1977)
HENRY M. WARD
(1908-1982)

January 11, 1988

Dr. Richard Behrendt
President
Sauk Valley Community
College
173 Illinois Route 2
Dixon, Illinois 61021

Re: City of Dixon Proposed Agreement

Dear Richard:

I have reviewed the letter you received from the Mayor of Dixon and the materials that were enclosed. The "City Attorney's Office" to which Mayor Dixon refers in his letter is this office. We are counsel to the City of Dixon. The Board must understand that our following comments regarding the City's purpose and the agreement are not independent and reflect the fact that we participated in structuring the City's activities, and in drafting the agreement which was forwarded to you by the City.

The taxes involved are on some abandoned buildings in downtown Dixon. The buildings must be demolished because of their condition. Unpaid taxes are liens against the properties, but no one will or has bid-in the taxes at the tax sales. The taxes are significantly in excess of the value of the buildings. The City is in the process of participating in the development of the block, and the liens create a significant and expensive delay to clearing ownership. We hold the opinion that because of lack of specific authority to forgive payment of taxes, no local government could simply waive or forgive a tax lien on the abandoned buildings, even though it is patent that on sale, the buildings would not (and did not) bring any sum near the amount of the tax lien. The practical problem thus facing the City is what can be done on a short term basis without having to go through years of expensive foreclosures to ultimately retake possession, etc.

The approach we finally developed was one in which the amount of the taxes would be paid by the development, but then each taxing body would contribute an amount to the project which corresponded to its amount of taxes. While the project is a "public" project, the legal authority for the approach is not based on a specific legislative grant of authority to enter into

Dr. Richard Behrendt
Re: City of Dixon Proposed Agreement
January 11, 1988
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this specific type of agreement, nor does any case give clear guidance or authority. As the Mayor says, we gave the advice that the Intergovernmental Cooperation Act provides authority to enter into agreements to better the area. That Act provides some legal basis (if the expenditure of tax monies on these sorts of projects are in best interests of the particular taxing body) to agree to financially participate in a project. Legal support for this approach is bolstered by the fact that the legislature just granted Illinois municipalities the power to condemn and demolish buildings and wipe out outstanding tax liens of any local governmental bodies. This legislation gives further credence to the idea that the College can enter into an agreement of this nature because it simply recognizes the status quo, i.e. that the College would not receive tax funds for the particular abandoned buildings.

Whether the College wishes to enter into the agreement with the City is a matter of discretion of the College Board. Participation does not cost the College any money. There is no financial gain or loss to the College if it enters into this agreement, although there is a receipt and expenditure. The effect is to clear the title to the land. Once the development is done, tax revenue is anticipated on at least a part of the property.

There is apparently a question whether the City would somehow receive and keep tax proceeds as a result of the proposed agreement. The question arises by virtue of the fact that under paragraph 4 the City will receive payment proceeds and under paragraph 5 there is no indication that the City will pay them back. However, the City's obligation to pay is contained in paragraph 3. Because the City pays the Bank the total amount of the taxes, using the pro rata contributions of the other taxing bodies toward that end, the City, too, ends up contributing its share of the taxes.

If I can answer any other questions for you, recognizing the limitations and conflict which we are under by virtue of our dual representation, please let me know.

Very truly yours,

WARD, MURRAY, PACE & JOHNSON, P.C.

By



Ole Bly Pace-III

OBP:vh

xc: Mr. Ed Andersen

P.S. I am returning your file materials with this letter.

For Board Meeting of
January 25, 1988

Agenda Item E-5

INTER-GOVERNMENTAL AGREEMENT-- REAL ESTATE TAXES

Several companies in Whiteside County are seeking to have their real estate values reassessed in an attempt to lower their property taxes. We have been asked to join other taxing bodies to form a joint agreement to retain and compensate qualified real estate appraisers to defend our portion of the property tax revenues.

Attached you will find two memos from Dean Edison and an explanatory memo from Dave Murray outlining the procedures for contesting real estate tax assessments as well as the proposed Inter-governmental Agreement which we have been asked to sign. (Although Attorney Pace's firm also represents one of the companies-- Frantz-- and is therefore in a position of probable conflict of interest, Mr. Pace nevertheless has reviewed the agreement for us and advises that it is legally sound.)

In addition, it is quite likely that there will be other objections from other companies and possibly other counties within our district. Therefore, in addition to the current proposed inter-governmental agreement, the Board needs to consider a resolution which would approve our future participation in similar inter-governmental agreements.

RECOMMENDATIONS: Board approval of the attached inter-governmental agreement for Whiteside County.

Board resolution which would approve future Sauk Valley Community College participation in these efforts if all other taxing bodies agree to participate and all costs are pro-rated based upon the receipts of the taxing bodies.

**MEMORANDUM**

TO: Dr. Behrendt DATE: January 7, 1988
FROM: Robert Edison *Bob* SUBJECT: Board of Review Meeting

This a.m. I attended a meeting of the Whiteside County Board of Review plus representatives from all taxing bodies within Whiteside County. The purpose of this meeting was to determine the willingness of the taxing bodies to participate in and contribute to the costs involved for challenging tax reduction requests when not felt to be justified. The cost for participation would be on a pro rata basis of the taxes received by each taxing body for the prior year.

The representatives of all taxing bodies were requested to indicate whether or not they would participate in such a coordinating effort and would they be willing to pay the costs accordingly. Estimates for challenging these reductions ranged from \$1,500 to \$25,000 each, dependent upon the length and the requirements of the challenge, as well as the size and type of organization which was requesting the tax reduction. I indicated that I felt Sauk Valley Community College would participate in this type of activity and all other taxing body representatives indicated their willingness to participate.

I am enclosing the following for reference purposes:

- A. Article contained in the Sterling Gazette on January 5, 1988.
- B. Copy of letter calling the Board of Review meeting dated December 31, 1987.
- C. A copy of three each assessment reduction requests indicating the proportionate rate for each taxing body and the estimated tax loss per year.
- D. Article in the Moline paper dated December 27, 1987 which briefly describes the reaction to a similar circumstance which is now in Whiteside County.

I would be pleased to attempt to answer any questions which might arise and I would like to recommend Board approval to proceed as a participant of this group.

Should Sauk Valley Community College participate in this organization it will be necessary at a future meeting to approve a contract of agreement which would need to be signed by each taxing body. This agreement would be submitted and recommended by Gary Spencer, Whiteside County State's Attorney.

n
att

- n

MEMORANDUM

TO: Dr. Richard Behrendt

FROM: Dave Murray

DATE: January 18, 1988

RE: Procedures for Contesting Real Estate Tax Assessments
and Defending Complaints for Real Estate Tax Assessments

Background. In view of the actions taken by Whiteside County and the taxing bodies within the county to enter into an intergovernmental agreement for unified defense to complaints for reassessments currently being filed by local industries, I thought a little background information on tax assessments might be helpful to you.

Municipalities and other units of local government are suddenly becoming interested in the tax assessment process for obvious reasons. During the past 15 years or so tax assessments soared as property values went up and unfortunately, with the current declines, substantial revenue bases have been eroded. This is exacerbated when local industries, with businesses and homeowners, realize an increase in taxes resulting from the statutorily decreased farmland assessments. As a result, industries and businesses are taking a hard look at reassessments, and taxing bodies are starting to fight back to preserve their livelihood.

Contesting Assessments. Taxpayers seeking review start with a complaint by the taxpayer to the County Board of Review. The Board of Review sets that matter for hearing. Under a 1984 Amendment to the Revenue Act all taxing bodies must be notified by the Board if a change in assessed valuation of \$100,000. or more is sought by the taxpayer. It is therefore easier for taxing bodies to become involved at the early stages. Taxing bodies should also be aware that a local taxing body can, itself, initiate a complaint to increase an assessment, if it learns that a property may be underassessed. You can do this whether or not the assessor initiates a change.

Board of Review proceedings are informal. The Board members will generally go look at the property, and at the hearing the taxpayer can make a statement and present documentary evidence. Assessment records will be available. Testimony and cross-examination are permitted in the informal proceedings.

TO: Dr. Richard Behrendt
DATE: January 18, 1988
RE: Procedures for Contesting Real Estate Tax Assessments
and Defending Complaints for Real Estate Tax Assessments
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After the Board of Review has made a ruling, the taxpayer can pay taxes under protest and proceed to the Circuit Court or he may file for review before the Property Tax Appeal Board (PTAB). Taxing bodies which appear before the Board of Review may also appeal that decision.

The taxpayer will usually choose to appeal the Board of Review's decision to the PTAB because it is less complex and the taxpayer gets a new trial without any presumption of correctness in the previously held proceedings.

Hearings Before Property Tax Appeal Board. The PTAB consists of three members appointed by the Governor and the hearings themselves are usually conducted by a hearing examiner sent out to the county from Springfield. The appeal has to be perfected within 30 days after the decision of the Board of Review. The PTAB has a standard complaint for the appeal. In addition, a taxing body may intervene in PTAB proceedings if the petition to intervene is timely filed.

The evidence is not limited to the record made before the Board of Review. Additional witnesses, normally real estate appraisers, in addition to documentary evidence can be presented. At the hearing the burden of proof is on the complainant. However, the PTAB is supposed to make its decision on the basis of "equity and the weight of the evidence." The fair market value is the test and it must be shown by a "preponderance of the evidence."

Preparing the Case Before the PTAB. The principal inquiry of the PTAB is the fair market value of the subject property. Normally a real estate appraiser with an M.A.I. designation is accorded the most weight. Specialized appraisers are recommended and it cannot be stressed that expert appraisal testimony is the heart of the case. The attorney should of course prepare the case with the appraiser and make certain all testimony is elicited, both from a standpoint of the complainant and the interveners. However, the testimony and the expertness of the appraiser is the evidence which will be relied upon by the PTAB.

The PTAB is supposed to consider only the evidence presented in the hearing and has no authority to go outside the record to reach its decision. Therefore, both the complainant and the taxing body must present all of their evidence at that hearing.

TO: Dr. Richard Behrendt
DATE: January 18, 1988
RE: Procedures for Contesting Real Estate Tax Assessments
and Defending Complaints for Real Estate Tax Assessments
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Methods of Valuation. "Fair cash value" is defined by the courts as "the price that the property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so." This is determined as of the assessment date and subsequent events have no effect upon the value for that particular tax year.

In general there are three separate approaches to value; an appraiser will often consider all three. The first is "comparable sales" or "market data approach". Actual comparable sales of similar property are compared to the subject property as examples of actual value. The second is the "income approach". This is usually applied to income-producing properties and is normally represented in a formula as follows: net income divided by capitalization rate equals value. The capitalization rate is the rate of return on an investment in real estate, which investors in that type or class of property require as a condition of purchase or investment. This is used for business property, particularly apartments or other common investment property.

The third approach to market value is the "cost approach" and is frequently utilized for manufacturing or industrial plants. Normally this involves "reproduction cost" approach although with industrial buildings replacement sales methodology requires a calculation for depreciation with the addition of raw land value.

As you might appreciate, differences in expert opinions are common and real estate opinions, like all opinions, can vary considerably. An M.A.I., by professional ethics, cannot accept a reassessment appraisal where the fee is based upon the outcome of a tax ruling. Other "appraisers" are not bound by those ethics.

Appellate Process. Decisions of the PTAB are reviewable under the Administrative Review Procedure of the Illinois Civil Practice Act. This appeal is filed in the Circuit Court and if a taxing body has not previously intervened, it may even at this stage. This is risky, however, because the administrative record has been made and will be given considerable weight. The test before the Circuit Court is whether the opinion of the PTAB is "contrary to the manifest weight of the evidence" and the findings of fact by the PTAB are considered prima facie true and correct. Mere differences of opinion between experts are insufficient reasons to warrant reversal of a PTAB decision. Most reversals are obtained where the courts find that the PTAB has

TO: Dr. Richard Behrendt
DATE: January 18, 1988
RE: Procedures for Contesting Real Estate Tax Assessments
and Defending Complaints for Real Estate Tax Assessments
Page 4

applied an improper methodology to the fair market value analysis.

The Circuit Court does not have power to actually raise or lower assessments but must remand the proceedings to the PTAB for revised assessment in the light of the Court's opinion.

Decisions of the Circuit Court can be appealed to the Illinois Appellate Court and perhaps to the Illinois Supreme Court.

Should a Taxing Body Become Involved in Tax Assessment Proceedings? The State's Attorney will represent the interest of the District if the taxing body does not choose to intervene with separate counsel. The State's Attorney has full power to negotiate and compromise complaints at any stage of the process. It is submitted that close cooperation between the taxing districts and the State's Attorney's Office handling the cases should be maintained.

Intervention in earlier stages is extremely helpful. It is clear that the Steering Committee formed by the local taxing districts, to work with the State's Attorney, is an excellent idea. Settlement of the objections and compromise can be negotiated between all of the parties and the State's Attorney will have the benefit of your participation. If compromise in the assessment is not possible, the State's Attorney is afforded enough funds collectively to prepare and defend the cases adequately with proper appraisals.

Compromise Procedures. It appears at this time that "letter appraisals" can be furnished by qualified appraisers who are furnished with the records of the Whiteside County Supervisor of Assessments and any appraisal information submitted by the complainant, for a range of \$1500 to \$2500 each. Complete appraisals and testimony by the appraiser at the PTAB may cost up to \$20,000. for the experience of larger companies. The Whiteside County Supervisor of Assessments and the Steering Committee will be interviewing appraisers and these estimates may be negotiated within much closer parameters. Normally the complete appraisals are not necessary at the Board of Review proceedings and often compromises can take place between the complainant and the Board of Review with or without the "letter appraisal" being available. Obviously, if it appears that the assessment differences are relatively small based upon the letter appraisal, compromises at that level will save appraisal expenses and other litigation costs.

TO: Dr. Richard Behrendt
DATE: January 18, 1988
RE: Procedures for Contesting Real Estate Tax Assessments
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If you have any questions, please communicate with us.

INTERGOVERNMENTAL AGREEMENT
FOR THE RETENTION AND COMPENSATION
OF QUALIFIED REAL ESTATE APPRAISERS

THIS AGREEMENT made and entered into by and between the County of Whiteside, hereinafter referred to as "County", the City of Sterling, hereinafter referred to as "Sterling", Sterling Unit 5 School District, hereinafter referred to as "Unit 5", Sterling Township, hereinafter referred to as "Township", Sauk Valley Community College, hereinafter referred to as "College", Sterling Park District, hereinafter referred to as "Park", and the Sterling Rural Fire Protection District, hereinafter referred to as "Fire". Other governmental units that are taxing bodies wholly or partly within Whiteside County may be added as parties to this agreement as provided in Section 9.

WHEREAS, each of the parties to this agreement is a governmental unit which exercises the power of taxation of real property and which is dependent to some degree upon tax revenues to carry out its duties and purposes, and;

WHEREAS, certain property owners within the taxing areas of the parties to this agreement have made complaints of errors in the assessment of their properties and filed said complaints with the Whiteside County Board of Review, and;

WHEREAS, the parties to this agreement are not experts in the field of real property appraisal and are therefore in need of obtaining the services of expert appraisers so as to determine the appropriate action in response to said complaints of assessment errors, and

WHEREAS, the Illinois Revised Statutes authorize the parties to enter into intergovernmental agreements;

NOW, THEREFORE, IT IS HEREBY MUTALLY AGREED that the aforesaid parties do hereby enter into this agreement pursuant to the authority provided by the Intergovernmental Cooperation Act (Illinois Revised Statutes, Chapter 127, Section 741 et seq.)

1. Purpose.

The purpose of this agreement is to provide the means by which the aforesaid governmental units can engage such experts necessary to determine whether current or future tax protests should be agreed to, compromised or contested by the public bodies affected, thus to obtain the information necessary to fairly and equitably treat all taxpayers.

2. Method.

There is hereby created an advisory panel which shall consist of one representative from each taxing body which is or may be affected by each tax appeal. Each taxing body shall appoint a representative to such panel within seven (7) days of the execution of this agreement and notice of said appointments

shall be transmitted to the Whiteside County Supervisor of Assessments. The Supervisor of Assessments shall be an additional member of said panel and shall act as its chairman.

Any taxing body, or its representative, that so desires may at any time by written instrument allow the chairman or any other representative to speak on its behalf, and thereby not be obligated to attend the meetings of the panel. In any case, only those panel members representing a governmental unit affected by any tax appeal need attend the meetings relating to that appeal and may vote on matters concerning that appeal. A simple majority of the members attending personally or by proxy whose governmental unit is affected by any appeal shall constitute a quorum.

The advisory panel shall determine the manner in which they will accomplish the aforesaid purpose. The advisory panel shall meet as the chairman shall direct and may appoint committees of their membership or others, including their legal advisors, to assist in the accomplishment of their purpose and shall adopt those further rules and procedures necessary for their functioning.

3. Powers of the Advisory Board.

The advisory board is hereby empowered to perform all acts necessary to the accomplishment of the aforesaid purpose.

4. Exercise of powers.

All powers granted herein shall be exercised by the advisory board in accordance with the requirements applicable to counties.

5. Procedure and funding.

All funds necessary to accomplish the aforesaid purpose shall be payable pro rata as to their respective portion of the tax rate on the property to which the appeal was brought by each of the governmental units which have entered into this agreement. Only those governmental units which are affected by the tax appeal of any entity shall be required hereunder to contribute to the appraisal fee or cost of the experts in relation thereto.

All salaries, fees, per-diems, and other costs and expenses of the advisory panel members or their legal counsel are the sole responsibility of the governmental unit which employs those persons.

6. Handling and accountability of funds.

Unit 5 has agreed to act and is hereby appointed as the financial office under this agreement.

All funding necessary to effectuate the purpose of this agreement shall be paid by the signatories to the agreement in their pro rata shares within thirty (30) days of billing.

The chairman of said panel shall consult with the financial office for the determination of the amount owed by each of the parties to this agreement as to each appeal of which expenditure of funds is required.

All funds shall be strictly accounted for. A report of all receipts and disbursements shall be forwarded to the governing bodies of the parties hereto on a monthly basis by the 15th of the month following the reporting month. Such reporting requirement shall only apply to any month in which receipts or disbursements have occurred.

7. Records of meetings.

The advisory panel shall appoint one of its members as secretary. Said secretary or his designate shall make a record of each meeting and shall transmit same to the governing body of each of the parties hereto not later than seven (7) days from each meeting.

8. Submission of appraisals and reports of experts.

All reports or appraisals obtained from any experts pursuant to the purpose of this agreement shall be made available to each of the parties hereto.

9. Additional parties.

This agreement may be amended at any time for the purpose of adding additional parties. Those parties must be governmental units with taxing power within Whiteside County and shall be admitted in the same manner as and shall have the same rights, responsibilities and duties as the original signatories to the agreement.

10. Withdrawal.

Any party to this agreement shall have the right to withdraw from this agreement, and the advisory panel here created, in the following manner:

a. The governing body of the withdrawing governmental body shall pass a resolution declaring its intention to withdraw effective on a specified date, which date shall not be less than thirty (30) days from the date of their resolution, and shall send a certified copy of said resolution to the Supervisor of Assessments not less than thirty (30) days before the effective date of withdrawal.

b. Withdrawal by any governmental unit shall not result in the discharge of any legal or financial liability incurred by such governmental unit before the effective date of withdrawal. All such liabilities shall continue until properly discharged or settled by the withdrawing government unit.

11. Duration of agreement.

This agreement shall become effective upon the date of its approval by the governing bodies of each of the parties hereto. It shall remain in effect indefinitely in full force and effect until the occurrence of either of the following events:

a. All governmental units have withdrawn as provided for in Section 9, or

b. All governmental units, or all remaining governmental units, mutually agree to terminate this agreement by joint resolution passed by the governing bodies of the parties to the agreement.

The termination of this agreement shall not act to discharge any liability incurred by the association or the several governmental units who are parties to this agreement. After the effective date of termination, the advisory panel shall continue to exist for the limited purpose of discharging the associations debts and liabilities until such time as those have been fully discharged.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be signed and approved by the proper officers of each of the contracting parties, and attested by the proper officer, on the dates written below.

COUNTY OF WHITESIDE by

Chairman of County Board

Date: _____

CITY OF STERLING by

Mayor

Date: _____

STERLING UNIT 5 SCHOOL DISTRICT by

Chairman of School Board

Date: _____

STERLING TOWNSHIP by

Township Supervisor

Date: _____

SAUK VALLEY COMMUNITY COLLEGE by

Chairman of Board

Date: _____

STERLING PARK DISTRICT by

Chairman of Board

Date: _____

STERLING RURAL FIRE
PROTECTION DISTRICT by

Chairman of Board of Trustees

Date: _____

WHITESIDE COUNTY SPECIAL
SERVICE AREA #1 by

Chairman of County Board

Date: _____

For Board Meeting of
January 25, 1988

Agenda Item G

PART-TIME INSTRUCTORS

Attached is a list of new part-time faculty who are teaching for the Spring semester.

RECOMMENDATION: Board approval of the part-time instructional faculty listed for the Spring semester.

**MEMORANDUM**

January 19, 1988

TO Dr. Behrendt

FROM: Zollie Hall

RE: Part-time Faculty for Board Approval

Here is the list of new part-time faculty for the spring semester for board approval.

Business, Technology and Natural Science

James Brown	Agriculture
James DeLang	Business
Jerry Yanek	Business
Pam Mann	Business
Art Gneuchs	Business
Waldon L. Gibbs	Industrial
Edwin Wade	Drafting

Dixon Correctional Center

Susan Smith	Food Service
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Arts, Social Science and P.E.

Roberto Carmona	Sociology
Brenda Landes	Human Services
Kevin Schuette	Academic Skills

Community Services

Briggs, Doug	Market Master Program
Buccola, Mae	Calligraphy
Clements, Paulette	Landscape and Gardening
Dodds, Steven	Data Processing
Drury, James	Fishing Seminar
Ferolo, Mary Ann	Massage
Hall, Gregory	Life Saving
McNinch, Tim	Data Processing
O'Brien, Donna	Oil Painting
Sands, Dennis	Fishing Seminar

Porter, Lois	Academic Skills
Sebright, Ann	English
Skrogstad, Jack	Photography
Taulbee, Jim	Volleyball Skills
Wagner, Valerie	Quilting
Walsh, Bob	Basic Scuba Diving

Senior Studies Program

Boergan, Robbin	Humanities
Dahlgren, LaVonne	Music
Dunphy, Maureen	English
Johnson, Rev. LaVerne	English
Root, Lydia	P.E. and Music

Allied Health

Frost, Susan	Med Lab
Lightbody, Ted	Food Service
Nelson, Karen	Med Lab
Rumph, Grace	Nurse Assistant
Russell, Irma	Nurse Assistant

Training for Business and Industry

Art Cornwell	Creative Challenge
Mike Durst	Creating Power Teams

js

For Board Meeting of
January 25, 1988

Agenda Item H-1

DONATION

Former Board member Paul Berrettini has donated some computers and printers to the college.


RECOMMENDATION: Board approval of this donation with appropriate letter of appreciation.



MEMORANDUM

January 8, 1988

TO: Dr. Behrendt

FROM: Zollie Hall 

RE: Donation of Computers

We have received a donation of two IBM 5120 Computers and two IBM printers from LRB Distributors. I recommend that we approve this donation and send an appropriate letter of appreciation to:

Mr. Paul Berrettini
LRB Distributors, Inc.
1425 Franklin Grove Road
Dixon, IL 61021

ZWH/js

For Board Meeting of
January 25, 1988

Agenda Item H-2

DATA PROCESSING USE POLICY-- FIRST READING

Our current Data Processing policy requires Board approval for us to provide any Data Processing services to some outside agency. Since we occasionally are asked to provide modest one-time services such as test scoring, label generation, page scanning, etc., it seems both cumbersome and unnecessary to require Board approval for such minor requests which we would normally like to accommodate.

Therefore, the attached policy is proposed for first reading.

RECOMMENDATION: Board approval for first reading of the attached Data Processing Policy change.

Present Policy

504.01 Data Processing

The data processing center shall be dedicated to the primary use of the Sauk Valley Community College. The only exception would be for providing services to other educational institutions within the college district. Any service fees and/or agreements for such services shall be approved by the Board of Trustees.

Proposed Policy

Page 504

Policy 504.01 Data Processing

All college data processing capabilities shall be dedicated to the primary use of Sauk Valley Community College. However, the President may, at his discretion, offer these services to other educational institutions and/or businesses. Such services will normally be provided on a fee basis and a schedule will be established for such charges. If any proposed service will have annual fees exceeding \$1,000, such services shall require prior approval by the Board of Trustees.

For Board Meeting of
January 25, 1988

Agenda Item H-3

DISCIPLINARY SUSPENSION POLICY-- FIRST READING


As the attached information outlines, we currently have no specific suspension policy and procedures. The proposed policy as drafted by Attorney Pace would provide for such situations.

RECOMMENDATION: Board approval for first reading of the proposed Disciplinary Suspension Policy.

MEMORANDUM

To: All SVCC Staff

Date: January 20, 1988

From: Richard L. Behrens 

Subject: Draft Policy

As you may remember, last Fall we found it necessary to suspend an employee for 5 days without pay for disciplinary reasons. Since our current personnel policies (see attached 414.01, 415.01, and 418.01) do mention suspension but do not provide a detailed procedure, our attorney (Ole Pace) felt that it was necessary to conduct a formal hearing and for the Board to decide upon the suspension recommendation.

Since that time, some Board members have felt that it was unnecessary for them to be involved in suspension decisions of 5 days or less. Therefore, Board Chair Ed Andersen asked Attorney Pace to develop a policy which would permit the decision to suspend for up through five days to remain at the president's level. Attached you will find a discussion draft policy on disciplinary suspension without pay that will be presented for first reading at the January 25 Board meeting.

This proposed policy has three significant advantages:

1. It provides for a detailed set of procedures that protects the rights of the employee and the college;
2. It does not require a formal and lengthy Board of Trustees hearing/decision for suspensions of up through five days; and
3. Since no Board action in a public meeting is required, it protects the anonymity of the staff member.

Although I realize any policy like this creates anxiety, my purpose in writing to you is to try to minimize this anxiety. This proposed policy does not create the ability of the college to suspend an employee without pay-- it merely outlines specific causes and procedures for such a suspension. It is also important to note that suspension without pay is not necessarily an automatic step in any disciplinary procedure. Depending upon the circumstances, suspension may or may not be used for disciplinary purposes.

To my knowledge, it has only been necessary to suspend one employee in the college's history. I neither anticipate nor wish to suspend anyone else. Nevertheless, we must provide adequate personnel policies in this area.

As I stated above, this policy will be presented for a first reading at the January 25 Board meeting. Final action (if any) and/or modifications to the policy will not occur until the February 22 Board meeting.

If you have any questions/suggestions related to this proposed policy, please let me know.

414.01 Personnel Disciplinary Policy

An effective educational program requires the services of men and women of high ideals, human understanding and integrity. All employees of Sauk Valley Community College are expected to know and shall be responsible for observing all provisions of the law, the code of ethics of the education profession, and all policies and regulations of the Board of Trustees of said College.

A violation of any said items shall constitute grounds for disciplinary action, including dismissal, for unprofessional conduct, inadequate performance of duties, and/or violation of official College policies.

2/12/79
Updated 3/23/87

418.01 Termination of Classified Staff

A member of the classified staff may be terminated immediately with cause or upon advance notice of two weeks without cause, with entitlement to unused vacation leave at his current rate of compensation.

415.01 Dismissal for Cause for Administrators and Instructional Faculty

Any one of the following shall be considered adequate cause for suspension and possible termination of Administrators and Instructional faculty.

- 1) Inadequate performance of duties
- 2) Willful and continuous neglect of duties
- 3) Unprofessional conduct
- 4) Violation of official college policies
- 5) Moral turpitude
- 6) Unjustifiable insubordination
- 7) Physical or mental incapacity

DRAFT 1/1/81 (3)

Ole 9/14

DISCUSSION DRAFT POLICY ON
DISCIPLINARY SUSPENSION WITHOUT PAY

(Variation on 414.01 and 415.01.)

I. AUTHORIZATION

Employees of the College may be suspended without pay as a part of the discipline of the employee. Any suspension without pay shall be done only after a hearing is held as provided herein. Suspension shall not be a prerequisite for seeking dismissal or for the dismissal of any employee of the College.

II. GROUNDS

Any of the following shall be considered grounds for suspension from employment duties without pay:

- 1) significantly inadequate performance of duties,
- 2) willful or continuous neglect of duty,
- 3) unprofessional conduct,
- 4) violation of official college policies,
- 5) moral turpitude,
- 6) insubordination,
- 7) physical or mental incapacity.

III. PROCEDURES FOR DISCIPLINARY SUSPENSIONS.

A. Persons conducting hearing. The President shall hold hearings involving disciplinary suspensions except where suspension without pay for more than five working days is sought or when suspension of the President is sought. Any hearings involving potential disciplinary suspensions without pay of more than five working days or involving suspension of the President shall be conducted by the Board.

B. Request for Suspension without pay. Except in the case of the President, initial recommendation for suspension without pay may be made by any administrator regarding any employee of the College under the administrator's supervision. The request for such suspension shall be filed with the President. The request shall be in writing and shall include factual details which the administrator making the request believes justifies the suspension.

C. Steps following request for suspension. Within seven working days of the receipt of the request, the President shall review the request. If the conduct alleged would reasonably constitute grounds for suspension and would warrant suspension under the circumstances if true, a hearing shall be scheduled. The President shall determine whether a suspension of five working days or less or more than five working days would be warranted if the allegations are true. The employee for whom suspension is proposed shall be given written notice at least six calendar days before the hearing. Said notice shall include the following information: (1) when the disciplinary hearing will be held, (2) that suspension without pay is requested, (3) the charge(s) which have been made against the employee, and (4) that the employee has the right to appear at the hearing and present matters to respond to the charge(s) and question any witness. If either the College or the employee will have an attorney present at the hearing, they shall notify the other at least two calendar days before the hearing.

D. The Hearing.

(1) Hearings conducted by President. The President shall first call upon the person requesting the disciplinary suspension to state the reasons why the disciplinary suspension is sought, and state the factual events which occurred, and explain how they relate to the grounds for suspension provided in this policy. Thereafter, the employee shall be given the opportunity to present factual matters and arguments in response to the matters

presented by the administration. The employee and the President may question the administrator requesting suspension, and may question any witnesses presented by the administrator. The administrator and the President may question any person testifying on behalf of the employee. A tape recording of the hearing shall be made. The President shall make his or her decision based upon (1) the matters presented at the hearing, (2) college policy, and (3) sound discretion, taking into consideration the best interests of the College. The President shall render his or her decision in writing within seven working days of the hearing and shall date the decision.

(2) Hearings conducted by the Board. Disciplinary hearings conducted by the Board shall provide for advance written notice to the employee of the charges, and shall provide for the opportunity for the Board to hear evidence of the alleged misconduct, and permit the employee to hear that evidence and to respond to that evidence. Provisions shall be made for cross examination of witnesses and for argument. A record of the hearing shall be made. The Board shall provide its decision in writing within 10 working days of the close of the hearing.

IV. SUSPENSION

A. Suspensions by the President. The President may suspend without pay for a period not to exceed five working days. Suspension shall not begin earlier than five working days after the decision by the President is delivered to the employee.

B. Suspensions by the Board. The Board may suspend without pay for such period as it deems reasonable and appropriate and in the interest of the College under the circumstances. Suspension shall begin on the date set by the Board.

V. APPEAL

Appeal of a President's decision to suspend. The employee shall have five working days after receipt of the decision by the President to appeal the President's decision to the Board. Request for an appeal shall be in writing and shall be delivered to the President. If an appeal is taken, any suspension ordered by the President shall not go into force until the Board has rendered a decision in the appeal. The Board shall review the transcript of the hearing, and the President's decision, in executive session. The Board may affirm or modify the decision of the President in any particular.

BILLS PAYABLE

January 25, 1988

EDUCATION FUND

110-813-514.02	FREEPORT MEMORIAL HOSPITAL	HEA 184 and 284	10,339	\$ 843.75
	VOID CHECK		10,340	
110-811-513.02	ROCKFORD ACADEMY OF TAE KWON DO	PED 143N	10,341	168.75
192-000-544.02	POSTMASTER	Bulk permit fee	10,342	50.00
192-000-544.02	POSTMASTER	Bus. Reply fee	10,343	160.00
192-000-544.02	POSTMASTER	Bus. Reply permit	10,344	50.00
	SVC PAYROLL FUND	12-31-87 Payroll	10,345	201,001.26
110-100-541.02	TELEMART	Supplies	10,346	294.00
192-000-554	ROCKFORD NEWSPAPERS	Ads	10,347	154.07
181-000-550	SVCC RESTRICTED PURP. FUND	Pres. travel	10,348	49.62
192-000-544.02	POSTMASTER	Spring schedules	10,349	229.90
181-000-559	T.I.A.A.	Pres. Insurance	10,350	84.39
176-000-575	CENTRAL TELEPHONE CO.	Service	10,351	1,529.52
192-000-544.02	POSTMASTER	Grade mailing	10,352	787.38
192-000-544.02	POSTMASTER	Bulk permit	10,353	300.00
181-000-550	AACJC CONVENTION REG.	Conference	10,354	208.00
176-000-575	CENTRAL TELEPHONE CO.	Service	10,355	2,867.85
	SVC PAYROLL FUND	1-15-88 Payroll	10,356	138,976.95
110-818-550	PRIME LEARNING INTERNATIONAL	Reg. fee	10,357	316.00
182-000-550	CACUBO ST. LOUIS WORKSHOP	Reg. fee	10,358	175.00
110-310-538	STERLING SCHOOL OF BEAUTY	Cosmetology	10,359	12,136.00
				<hr/>
				\$360,382.44

2,810,547.00	AAA PHOTOGRAPHIC	SUPPLIES	10,360	32.85
2,000,546.00	AAWCJC	DUES	10,361	100.00
3,000,541.01	A C T	SUPPLIES	10,362	6.00
0,000,544.01	ACTIVISION ELECTRIC	SUPPLIES	10,363	361.59
0,810,547.00	THE AMBOY NEWS	PUB INFO	10,364	77.90
1,000,550.00	AMERICAN EXPRESS	TRAVEL-PRES	10,365	418.24
0,000,541.03	AMERICAN LIBRARY ASSN	DUES	10,366	95.00
2,300,541.02	ARATEX SERVICES	SUPPLIES 15.91		
2,715,534.00	X X	SERVICE 2.88	10,367	18.79
1,000,541.01	ARCH ASSOCIATES CORP	SUPPLIES 180.00		
3,000,541.01	X X	87.50	10,368	267.50
2,000,541.01	ARROW BUSINESS SYTEMS	SUPPLIES	10,369	1,937.29
2,810,547.00	THE ASHTON GAZETTE	PUB INFO	10,370	10.00
0,512,541.02	AUGSBURG PUBL HOUSE	SUPPLIES	10,371	28.19
0,711,541.02	ORGANON TEKNIKA CORP	SUPPLIES	10,372	34.16
0,715,541.02	BSN CORPORATION	SUPPLIES	10,373	225.72
2,000,529.00	GLENN BAILEY	REIMB 11 HOURS	10,374	628.07
2,000,545.00	BAKER & TAYLOR	BOOKS	10,375	740.60
2,310,538.00	THE BEAUTY ACADEMY	COSMETOLOGY	10,376	2,220.00

1,000,559.00	RICHARD BEHRENDT	OTHER EXP	10,377	300.00
0,300,541.02	BENNETT WELDING SUPPLY	SUPPLIES 48.00		
0,711,541.02	X X	8.00	10,378	56.00
0,810,547.00	BETHEL CHRISTIAN HIGH SCHOOL	PUB INFO	10,379	50.00
0,000,544.01	DICK BLICK	SUPPLIES	10,380	92.74
0,810,547.00	BRISCO BROADCASTING	PUB INFO	10,381	100.00
0,100,541.02	BUSINESS EDUCATION FILMS	SUPPLIES	10,382	23.40
2,000,585.00	CAMPUS TECHNOLOGY PRODUCTS	EQUIPMENT	10,383	1,060.00
0,800,541.02	CAROLINA BIOLOGICAL SUPPLY CO	SUPPLIES	10,384	44.40
0,810,547.00	THE CARROLL COUNTY REVIEW	PUB INFO	10,385	128.00
0,000,550.00	WALTER CLEVINGER	TRAVEL	10,386	76.55
0,300,550.00	JEAN L COGDALL	TRAVEL	10,387	7.77
0,711,541.02	COMMITTEE ON ALLIED HEALTH EDUCATION & ACCREDITATION	FEE 75.00		
0,714,541.02	X X	75.00	10,388	150.00
0,711,541.02	COMMUNITY GENERAL HOSPITAL	SUPPLIES	10,389	95.00
0,000,575.00	CONSOLIDATED DIRECTORIES	PHONE ADS	10,390	210.00
0,810,547.00	COURIER PRINTING INC	PUB INFO	10,391	155.00
2,000,529.00	DORIS COX	REIMB 3 HRS	10,392	208.86
0,810,547.00	CROWN PRINTING CO	SUPPLIES	10,393	51.21
0,810,547.00	RICHARD CULLOM	PUB INFO	10,394	180.00
0,711,541.02	CURTIN MATHESON SCIENTIFIC	SUPPLIES	10,395	1,037.05
2,000,554.00	THE DAILY DISPATCH	ADS	10,396	139.98
0,810,547.00	THE DAILY GAZETTE	PUB INFO 78.28		
0,813,541.02	X X	41.20		
2,000,554.00	X X	ADS 89.40		
0,000,541.01	X X	11.22	10,397	220.10
0,810,547.00	DECISION	PUB INFO	10,398	50.00
0,000,541.03	DIESEL & GAS TURBINE PUBLICATIONS	SUBSCR	10,399	45.00
0,300,541.02	DIGI KEY CORP	SUPPLIES	10,400	45.96
	VOID CHECK		10,401	
			10,402	
0,300,534.00	DIXON METAL SPECIALTIES	RENTAL CHARGES	10,403	350.00
2,000,534.00	DIXON PUBLIC LIBRARY	TELECOMM	10,404	208.99
0,810,547.00	THE DIXON TELEGRAPH	PUB INFO 5286.95		
0,813,541.02	X X	ADS 48.10		
2,000,544.02	X X	POSTAGE 2474.29		
2,000,554.00	X X	ADS 79.45		
0,000,541.01	X X	12.24	10,405	7,901.03
0,810,547.00	DYNAMIC GRAPHICS	PUB INFO	10,406	122.70
0,300,541.02	EDUTEC INC	SUPPLIES 175.20		
2,000,585.00	X X	EQUIP 719.90	10,407	895.10
0,000,556.00	EMERALD HILL	XMAS PARTY	10,408	446.00
0,000,541.01	ENTEC INC	SUPPLIES	10,409	383.77
0,711,541.02	FISHER SCIENTIFIC	SUPPLIES	10,410	254.18

0,810,547.00	FRAMING BY LYNN	PUB INFO	10,411	56.25
0,000,544.01	FRIENDS OF IOWA PUBLIC TELEVISION	MEMBERSHIP	10,412	25.00
0,810,547.00	FULTON PRESS INC	PUB INFO	10,413	81.20
5,000,550.00	DAVID GARREN	TRAVEL	10,414	7.00
0,712,550.00	CHRISTINE GEHLBACH	TRAVEL	10,415	7.00
0,810,550.00	RALPH GELANDER	TRAVEL	10,416	69.58
0,300,541.02	MAIL ORDER DIV OF INTERPLEX	ELECTRONICS SUPPLIES	10,417	70.50
0,713,550.00	LEONA GROSSMAN	TRAVEL	10,418	7.00
0,714,550.00	CAROL GUSCHL	TRAVEL	10,419	47.88
0,814,550.00	CAROL HAIN	TRAVEL	10,420	12.10
0,812,541.01	ZOLLIE HALL	SUPPLIES	10,421	20.18
1,000,541.01	HASKELLS	SUPPLIES 2.55		
2,000,541.01	X X	25.50	10,422	23.05
0,800,541.02	HAWKHILL ASSOCIATES INC	SUPPLIES	10,423	119.00
0,300,541.02	HEATCRAFT	SUPPLIES	10,424	290.44
0,410,534.00	CONNIE HOLDER	EMT HONORARIUM	10,425	40.00
0,410,534.00	GREGORY F HOLDER	EMT HONORARIUM	10,426	40.00
5,000,534.01	I B M CORPORATION	SERVICE	10,427	1,825.80
2,000,546.00	I C C T A	DUES	10,428	1,891.79
0,712,541.02	I-OAADN	MEMBERSHIP	10,429	200.00
0,810,547.00	ILLINOIS DIRECTORY CO	PUB INFO	10,430	110.00
0,000,541.03	ILLINOIS LIBRARY ASSN	MEMBERSHIP	10,431	106.00
0,810,547.00	ILLINOIS POSTER ADVERTISING	PUB INFO	10,432	1,341.50
0,100,541.02	INTELLISANCE CDEX CORP	SUPPLIES	10,433	503.19
2,000,585.00	INTERSTATE MUSIC SUPPLY	EQUIPMENT	10,434	1,090.18
0,300,541.02	JERRYCO INC	SUPPLIES	10,435	29.99
0,410,534.00	ROBERT JOHNSON	EMT HONORARIUM	10,436	40.00
0,712,550.00	ROSEMARY JOHNSON	TRAVEL	10,437	7.00
0,714,534.00	JOINT REVIEW COMMITTEE ON ED IN RAD TECH	REG FEE	10,438	930.00
0,000,541.03	JORM MICROLAB	SUPPLIES	10,439	182.58
8,000,549.00	JOSTENS INC	DIPLOMAS	10,440	2.59
0,810,547.00	K R O S	PUB INFO	10,441	101.50
0,300,541.02	KELVIN ELECTRONICS	SUPPLIES	10,442	79.49
2,000,554.00	KENUSHA NEWS	RECRUITMENT	10,443	68.82
0,300,541.02	KENT MOORE TOOL GROUP	SUPPLIES	10,444	117.80
0,400,541.02	KENT STATE UNIV	SUPPLIES	10,445	22.05
0,512,541.02	KIDDER MUSIC SERVICE	SUPPLIES	10,446	27.25
2,000,585.00	KNIE APPLIANCE & TV	EQUIPMENT	10,447	2,363.00
0,300,541.02	LAB VOLT	SUPPLIES	10,448	25.02
0,813,541.02	L E R N	SUPPLIES	10,449	125.00
0,000,541.03	THE LIBRARY OF CONGRESS	SUPPLIES	10,450	19.00
0,410,534.00	CHARLES LEWIS	EMT HONORARIUM	10,451	80.00
0,713,550.00	JANET LYNCH	TRAVEL	10,452	101.08
0,000,545.00	MCGRAW HILL BOOK CO	BOOKS	10,453	100.95
0,000,545.00	MACMILLAN PUBL CO	BOOKS	10,454	1,835.87
0,300,541.02	MCM ELECTRONICS	SUPPLIES	10,455	59.96
8,000,541.01	M DATA	SUPPLIES	10,456	225.00
0,000,545.00	MAIN LINE BOOK CO	BOOKS	10,457	203.75
0,810,547.00	MANLIUS H.S. ATHLETIC BOOSTER CLUB	PUB INFO	10,458	50.00
0,000,545.00	MEDCOM INC	BOOKS	10,459	1,105.00
0,813,541.02	MELODY HOUSE PUBL CO	SUPPLIES	10,460	3.68
0,712,550.00	JOAN MELVIN	TRAVEL	10,461	

0815,541.02	MILLIKEN PUBL CO	SUPPLIES	10,462	21.42
0000,534.00	MUELLER A V	SERVICE	10,463	111.70
0000,541.01	NATIONAL COMPUTER SYSTEMS	SUPPLIES	10,464	559.28
0711,550.00	HAROLD NELSON	TRAVEL	10,465	52.50
0000,554.00	NEWS TRIBUNE	ADS	10,466	126.00
0000,550.00	NORTH CENTRAL ASSN	MEETING	10,467	50.00
0000,534.00	NORTHERN ILL LIBRARY SYS	MAINT CHARGE	10,468	551.25
0400,541.02	NORTHERN ILL UNIV	SUPPLIES 15.85		
0418,541.02	X X	11.35	10,469	27.20
0711,541.02	NORTHERN ILL UNIV	HEALTH PROF DUES 12.50		
0712,541.02	X X	12.50		
0713,541.02	X X	12.50		
0714,541.02	X X	12.50	10,470	50.00
0711,541.02	ORGANON TEKNIKA CORP	SUPPLIES	10,471	372.52
0410,534.00	TOM ORTIZ	EMT HONORARIUM	10,472	40.00
0000,529.00	CHARLES OSTER	REIMB 2 1/2 HOURS	10,473	180.00
0000,541.01	PC SOURCE	SUPPLIES	10,474	41.00
0418,541.02	PAGE PUBLICATIONS	SUBSCR	10,475	179.00
0000,534.00	THE PANTAGRAPH	ADS -RECRUITMENT	10,476	61.39
0000,534.00	THE PEORIA JOURNAL STAR	RECRUITMENT	10,477	244.08
0000,550.00	ALAN PFEIFER	TRAVEL	10,478	7.00
0000,544.01	PORTERS CAMERA STORE	SUPPLIES	10,479	212.90
0000,541.01	THE PRINT SHOP	SUPPLIES	10,480	150.00
0000,541.01	PRYOR	SUPPLIES	10,481	56.24
0512,534.00	QUICK VAN LINES	MOVING PIANO	10,482	48.00
0810,547.00	QUILL CORPORATION	PUB INFO	10,483	16.43
3000,541.02	RADIO SHACK	SUPPLIES	10,484	40.05
0410,534.00	JOSEPH REAL	EMT HONORARIUM	10,485	80.00
	VOID CHECK		10,486	.00
0810,547.00	ROCK RIVER PRINTERS	XMAS CARDS	10,487	1,012.29
0810,547.00	ROCK VALLEY REVIEW	PUB INFO	10,488	76.80
3000,541.02	J RUBIN & CO	SUPPLIES	10,489	493.61
1000,541.02	SVC BOOKSTORE	SUPPLIES 12.25		
3000,541.02	X X	93.36		
0400,541.02	X X	9.30		
0418,541.02	X X	13.43		
0511,541.02	X X	11.96		
0600,541.02	X X	55.95		
0715,541.02	X X	2.72		
0800,541.02	X X	3.47		
0815,541.02	X X	.55		
0815,541.02	X X	1.04		
0816,541.02	X X	.90		
0000,541.01	X X	11.40		
0000,541.01	X X	868.10		
0000,541.01	X X	6.12		
0000,541.01	X X	14.62	10,490	1,105.17
0813,541.02	SVC RESTRICTED FUND	USE OF VAN	10,491	65.00
0000,541.01	SBM EQUIPMENT CENTER	SUPPLIES 84.00		
0000,505.00	X X	EQUIPMENT 198.00	10,492	282.00
0410,534.00	JAMES L SEIDEL	EMT HONORARIUM	10,493	40.00

0,813,541.02	SERVICE AMERICA CORP	SUPPLIES	4.95	
0,816,550.00	X X	MEETINGS	44.00	
8,000,550.00	X X		120.00	
1,000,556.00	X X		11.55	
1,000,550.00	X X		30.00	10,494 210.50
0,512,541.02	SHATTINGER MUSIC CO	SUPPLIES		10,495 41.74
1,000,550.00	SHELL OIL CO	PRES TRAVEL		10,496 111.19
0,714,550.00	STANLEY SHIPPERT	TRAVEL		10,497 99.54
5,000,534.01	SORBUS	MAINT		10,498 1,866.19
0,600,541.02	SOUTHERN BIOL SUPPLY CO	SUPPLIES		10,499 329.99
0,000,541.01	STANDARD REGISTER CO	SUPPLIES		10,500 20.75
0,000,541.01	STEINER ELECTRIC CO	SUPPLIES		10,501 175.00
0,000,544.01	STERLING CAMERA CENTER	SUPPLIES		10,502 137.72
0,310,533.00	STERLING SCHOOL OF BEAUTY	COSMETOLOGY		10,503 2,812.00
8,000,534.00	SPECTRUM CORPORATION	SERVICE		10,504 38.50
2,000,539.00	SUNNY TRAVEL CENTER	TRAVEL		10,505 289.00
1,000,541.01	SWARTLEYS	FLOWERS	32.00	
0,000,558.00	X X		75.00	10,506 107.00
0,800,541.02	TECHNICAL SUPPORT SOFTWARE	SUPPLIES		10,507 365.75
0,000,550.00	ROBERT THOMAS	TRAVEL		10,508 15.12
0,810,547.00	TRI COUNTY PRESS	PUB INFO		10,509 162.00
0,000,541.01	TRI STATE ENVELOPE CORP	SUPPLIES		10,510 143.30
0,810,547.00	TUBNROTH SIGN CO	PUB INFO		10,511 581.44
0,000,541.01	UARCO INC	SUPPLIES	1189.78	
0,000,541.01	X X		1231.82	10,512 2,421.60
0,000,541.03	UMI DE PUERTO RICO	SUPPLIES		10,513 914.74
0,000,548.00	UNIV OF MICHIGAN	MEMBERSHIP-CONSORTIUM		10,514 150.00
0,400,541.02	UNIV OF MICH MEDIA	SUPPLIES	20.24	
0,500,541.02	X X		36.28	10,515 56.52
0,500,541.02	UNIV OF WISC EXTENSION	SUPPLIES		10,516 27.99
0,300,541.02	VCR EDUCATIONAL PRODUCTS	SUPPLIES		10,517 32.95
0,000,550.00	MARILYN VINSON	TRAVEL		10,518 18.06
0,810,547.00	W I X N	PUB INFO		10,519 450.00
0,810,547.00	W J V M	PUB INFO		10,520 352.50
0,810,547.00	W.N.S.	PUB INFO		10,521 120.00
0,810,547.00	W S D R	PUB INFO		10,522 650.00
0,000,541.01	WALLACE COMPUTER SERVICES	SUPPLIES		10,523 74.00
0,810,547.00	THE WALNUT LEADER	PUB INFO		10,524 50.56
0,000,535.00	WARD MURRAY PACE & JOHNSON	SERVICES		10,525 1,490.00
0,000,585.00	WARDS NATURAL SCIENCE ESTAB	EQUIPMENT		10,526 206.20
0,714,534.00	WAYNE INC	SERVICE		10,527 55.00
0,000,550.00	WILLIAM WEATHERS	TRAVEL		10,528 18.48
0,100,550.00	CHARLES WEST	TRAVEL		10,529 413.47
0,000,545.00	WEST PUBL CO	BOOKS		10,530 100.75
0,712,550.00	MARY WILLETT	TRAVEL		10,531 7.00

0,300,541.02	XEROX CORPORATION	SUPPLIES 99.45		
0,000,541.01	X X	1756.75		
0,000,585.00	X X	24403.10	10,532	26,259.30
0,818,550.00	YESTERDAYS	LUNCHES 104.77		
0,000,554.00	X X	78.05	10,533	182.82
0,410,534.00	BRIAN ZINANNI	EMT HONORARIUM	10,534	80.00
0,300,541.02	S VC PETTY CASH	SUPPLIES	10,535	1.50
	SVC IMPREST FUND	MISC EXPENSES	10,536	1,514.90
0,000,521.00	PRUDENTIAL	FEB PREMIUM	10,537	27,642.90
0,000,550.00	COUNCIL OF NORTH CEN	COMM JR COLLEGES MEETING	10,538	15.00
0,000,550.00	AMERICAN EXPRESS	PRES TRAVEL	10,539	879.01

\$116,242.52

CKS. #10,339 - 10,359

360,382.44

TOTAL EDUCATION FUND FOR JANUARY

\$476,624.96

INSURANCE FUND

1292-000-527	DIXON NATIONAL BANK	12-31-87 Medicaire	157	\$1,094.03
1292-000-527	DIXON NATIONAL BANK	1-15-88 Medicaire	152	<u>440.90</u>
TOTAL INSURANCE FUND FOR JANUARY				\$1,534.93

SITE AND CONSTRUCTION FUND

1390-000-584.01	WM. C. BARBER & ASSOCIATES	Phone system	788	\$ 830.00
1390-000-584.01	WM. C. BARBER & ASSOCIATES	Phone system	789	200.00
1390-000-584.02	GRAND STAGE CO. INC.	Theatre lighting	790	<u>5,754.00</u>
TOTAL SITE AND CONSTRUCTION FUND FOR JANUARY				\$6,784.00

BUILDING FUND

0.000,541.04	ACE HARDWARE	SUPPLIES	1,442	16.47
0.000,534.00	BRANSON ELECTRIC	SERVICE	1,443	3,411.41
0.000,541.04	COCHRANE COMPRESSOR CO	SUPPLIES	1,444	42.00
6.000,573.00	COMMONWEALTH EDISON CO	SERVICE	1,445	23.24
6.000,573.00	COMMONWEALTH EDISON CO	SERVICE	1,446	23,629.61
0.000,541.04	CRESCENT ELECTRIC SUPPLY	SUPPLIES	1,447	30.66
0.000,541.04	CRESCENT ELECTRIC	SUPPLIES	1,448	83.85
0.000,541.04	DIXON GARAGE SUPPLY	SUPPLIES	1,449	5.96
0.000,541.04	DIXON PAINT CO	SUPPLIES	1,450	35.50
0.000,541.04	DOLDER ELECTRIC SUPPLY	SUPPLIES	1,451	99.66
0.000,534.00	ECOLAB	SERVICE	1,452	80.00
0.000,541.04	GRUMMERTS TRUE VALUE	SUPPLIES	1,453	7.80
0.000,550.00	GLADYS GUNTLE	TRAVEL	1,454	21.42
0.000,534.00	HONEYWELL INC	SERVICE	1,455	1,283.75
0.000,534.00	HOYLE ROAD EQUIPMENT CO	SERVICE	1,456	157.21
0.000,541.04	LEE F S INC	SUPPLIES	1,457	420.73
0.000,541.04	MALCOLITE CORP	SUPPLIES	1,458	166.55
0.000,534.00	DAVID MAYES	SEWAGE TESTING	1,459	190.00
0.000,541.04	MID WEST JANITORIAL SUPPLY	SUPPLIES	1,460	47.90
0.000,534.00	MONTGOMERY ELEVATOR CO	MAINT CONTR	1,461	469.96
0.000,541.04	MORGAN SERVICES INC	SUPPLIES	1,462	104.78
1.000,571.00	NORTHERN ILL GAS CO	SERVICE	1,463	124.12
1.000,571.00	NORTHERN ILL GAS CO	SERVICE	1,464	7,956.04
0.000,534.00	O'RORKE TRUCK & WRECKER SERVICE	REPAIRS	1,465	186.10
0.000,534.00	PITNEY BOWES	SERVICE	1,466	123.00
0.000,541.04	SVC BOOKSTORE	SUPPLIES	1,467	3.00

.000,541.04	SVCC EDUCATION FUND	SUPPLIES	1,468	17.40
.000,534.00	SAUK VALLEY WRECKER SERVICE	SERVICE CALL	1,469	30.00
.000,541.04	S & S BUILDERS HARDWARE	SUPPLIES	1,470	111.32
.000,541.04	SHERWIN WILLIAMS	SUPPLIES	1,471	9.95
.000,541.04	WOLOHAN LUMBER	SUPPLIES	1,472	84.81
	SVC IMPREST	MISC EXPENSES	1,473	23.98

TOTAL BUILDING FUND FOR JANUARY

38,998.18 +

IMPREST FUND

270-000-541.04	NORMAN WELCH	Supplies	8115	\$23.98
110-813-541.02	ANN HENDERSON	Supplies	8116	9.94
192-000-544.02	UNITED PARCEL SERVICE	Service	8117	15.62
110-814-541.01	CARE VIDEO PRODUCTIONS	Supplies	8118	45.00
110-714-550	LEONA DIRKS	Meeting supplies	8119	9.18
110-813-534	DOROTHEA RAHN	Comm. Serv. Clerical	8120	40.00
110-813-534	RAMONA EIDENMILLER	Comm. Serv. Clerical	8121	40.00
110-813-534	BARBARA BALLEW	Comm. Serv. Clerical	8122	40.00
110-813-534	KIM TOOLE	Comm. Serv. Clerical	8123	40.00
110-813-534	MELVIN SWANLUND	Comm. Serv. Clerical	8124	40.00
110-813-534	DALE HALL	Comm. Serv. Clerical	8125	40.00
110-813-534	RUSSELL CAMPEN	Comm. Serv. Clerical	8126	40.00
110-813-534	ROBERT WASSON	Comm. Serv. Clerical	8127	40.00
110-813-534	NED NESTI, JR.	Comm. Serv. Clerical	8128	40.00
110-410-534	CONNIE HOLDER	EMT Honorarium	8129	70.00
110-410-534	CHARLES LEE	EMT Honorarium	8130	60.00
110-410-534	THOMAS VINJE	EMT Honorarium	8131	30.00
110-410-534	BRIAN ZINANNI	EMT Honorarium	8132	70.00
110-410-534	GREGORY F. HOLDER	EMT Honorarium	8133	70.00
110-410-534	JAMES J. PEPPER	EMT Honorarium	8134	30.00
110-410-534	CHARLES LEWIS	EMT Honorarium	8135	90.00
110-410-534	TOM ORTIZ	EMT Honorarium	8136	80.00
110-410-534	JOE REAL	EMT Honorarium	8137	80.00
110-410-534	STEVE MARSCHANG	EMT Honorarium	8138	70.00
110-410-534	RANDALL BARNHART	EMT Honorarium	8139	30.00
176-000-575	RICHARD GROHARING	Phone calls	8140	11.94
192-000-544.02	UNITED PARCEL SERVICE	Service	8141	27.83
182-000-550	NANCY BREED	Meeting supplies	8142	6.98
181-000-550	RICHARD BEHRENDT	Travel	8143	12.00
196-000-541.01	VOLUNTEER READERSHIP	Supplies	8144	61.90
192-000-544.02	UNITED PARCEL SERVICE	Service	8145	53.80
110-300-550	JERRY FRANA	Travel	8146	40.00
192-000-544.02	UNITED PARCEL SERVICE	Service	8147	79.29
110-813-541.02	DARLENE BAUER	Supplies	8148	38.00
181-000-559	RICHARD L. BEHRENDT	Rotary lunches	8149	8.00
110-818-550	ZOLLIE HALL	Meeting supplies	8150	8.67
192-000-544.02	UNITED PARCEL SERVICE	Service	8151	5.80
110-100-541.02	A.I.E.R.	Supplies	8152	5.00
182-000-541.01	ACADEMIC INFORMATION SERVICE	Supplies	8153	22.25
110-300-541.02	LINDSAY PUBLICATIONS	Supplies	8154	13.70

1,538.88

EDUCATION FUND - 1514.90
BUILDING FUND - 23.98

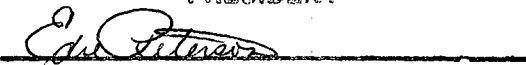
Balance in fund - 1485.12
Disbursements - 1538.88
Total in fund - 3024.00

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY



PRESIDENT



SECRETARY

DATE 1/25/88

TREASURER'S REPORT

December 31, 1987

EDUCATION FUND

Balance on Hand November 30, 1987 \$ 133,500.33

Receipts:

Investments	250,000.00	
Taxes	7,440.76	
Charge-Back Revenue	584.27	
State Equalization Grant	38,062.50	
Personal Property Repl. Tax	11,423.36	
Federal Work Study	13,994.31	
Fall Tuition	200,000.00	
Graduation Fees	50.00	
Transcript Fees	103.00	
Other Facility Rental	616.91	
Other Revenue	845.52	
Expenditure Credits	<u>3,195.71</u>	<u>526,316.34</u>

Total Available \$ 659,816.67

Disbursements:

Expenses for December 379,399.24

Balance on Hand December 31, 1987 \$ 280,417.43

BUILDING FUND

Balance on Hand November 30, 1987 \$ 193,122.51

Receipts:

Taxes	911.16	
Other Revenue	1,009.25	
Expenditure Credits	<u>76.28</u>	<u>1,996.69</u>

Total Available \$ 195,119.20

Disbursements:

Expenses for December 7,723.38

Balance on Hand December 31, 1987 \$ 187,395.82

WORKING CASH FUND

Balance on Hand November 30, 1987 \$ 110,093.62

Receipts:

Investments	482,328.00	
Interest on Investments	<u>27,027.61</u>	<u>509,355.61</u>

Total Available \$ 619,449.23

Disbursements:

Investments		<u>454,215.49</u>
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Balance on Hand December 31, 1987 \$ 165,233.74

AUDIT FUND

Balance on Hand November 30, 1987 \$ 16,234.45

Receipts:

Taxes	1,014.08	
Interest on Investments	<u>110.82</u>	<u>1,124.90</u>

Total Available \$ 17,359.55

Disbursements:

-0-

Balance on Hand December 31, 1987 \$ 17,359.35

INSURANCE FUND

Balance on Hand November 30, 1987 \$ 20,134.71

Receipts:

Taxes	4,506.85	
Interest on Investments	241.50	
Expenditure Credits	<u>2,261.01</u>	<u>7,009.36</u>

Total Available \$ 27,144.07

Disbursements:

Expenses for December		<u>953.74</u>
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Balance on Hand December 31, 1987 \$ 26,190.33

SITE AND CONSTRUCTION FUND

Balance on Hand November 30, 1987 \$ 32,813.49

Receipts:

Interest on Investments 1,570.88

Total Available \$ 34,384.37

Disbursements:

Expenses for December 1,582.87

Balance on Hand Decemver 31, 1987 \$ 32,801.50

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FUNDS INVESTED

United States Treasury	Building	5.75	1-21-88	\$ 296,610.83
United States Treasury	Building	6.24	4-21-88	145,814.00
Central National Bank	S & C/W.C.	Variable		1,302,994.25
Dixon National Bank	S & C	7.00	5-27-88	172,561.22
Farmers National Bank	S & C	6.00	2-15-88	105,000.00
First National Bank	S & C	5.85	4-5-88	75,000.00
First National Bank	S & C	5.90	2-29-88	138,519.32
Dixon National Bank	Working Cash	6.70	7-4-88	171,769.32
United States Treasury	Working Cash	5.27	1-14-88	247,496.53
Dixon National Bank	Working Cash	7.15	12-29-88	282,446.17
Whiteside Co. Bank	Working Cash	Variable		100,000.00
Rock Falls National Bank	Working Cash	Variable		425,077.15
United States Treasury	Working Cash	5.84	3-3-88	245,330.90
Rock Falls National Bank	Education	Variable		<u>328,864.92</u>

TOTAL INVESTED \$4,037,484.61

SAUK VALLEY COMMUNITY COLLEGE

STUDENT LOAN FUND

Period Ending 12/31/87

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

ASSETS:

Cash in Bank	\$ 9,114.66
Notes Receivable	<u>3,055.00</u>
	<u>\$12,169.66</u>

LIABILITIES & NET WORTH:

Fund Equity	\$11,914.79	
Net Profit	<u>254.87</u>	<u>\$12,169.66</u>

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

INCOME:

Interest Income	\$228.67	
Bad Debts Repaid	<u>305.20</u>	\$533.87

EXPENSES:

Bad Debts	279.00
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<u>NET PROFIT</u>	<u>\$254.87</u>
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SAUK VALLEY COMMUNITY COLLEGE

E.O.G. Workstudy Funds

Period Ending December 31, 1987

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

Cash on Hand.....	\$4,529.01	
Workstudy Awards Receivable from Fed. Gov. 1986-87.....	2,000.00	
Workstudy Awards Capital 1986-87.....		\$170,658.00
Workstudy Awards Paid 1986-87.....	170,658.00	
E.O.G. Awards Receivable from Fed. Gov. 1986-87.....	-0-	
Initial E.O.G. Awards Capital 1986-87.....		33,292.00
Initial E.O.G. Awards Paid 1986-87.....	32,051.47	
Renewal E.O.G. Awards Capital 1986-87.....		27,049.00
Renewal E.O.G. Awards Paid 1986-87.....	26,171.65	
Pell Grant Awards Capital 1986-87		618,828.00
Pell Grant Awards Paid 1986-87.....	618,828.00	
Workstudy Awards Receivable from Fed. Gov. 1987-88.....	51,616.25	
Workstudy Awards Capital 1987-88.....		170,658.00
Workstudy Awards Paid 1987-88	80,890.52	
E.O.G. Awards Receivable from Fed. Gov. 1987-88.....	33,166.00	
E.O.G. Awards Capital 1987-88		63,166.00
E.O.G. Awards Paid 1987-88.....	29,392.16	
Pell Grant Awards Receivable from Fed. Gov. 1987-88.....	119,903.00	
Pell Grant Awards Capital 1987-88.....		379,970.00
Pell Grant Awards Paid 1987-88.....	276,931.78	
Inactive Federal Grants.....	<u>17,483.16</u>	<u> </u>
	\$1,463,621.00	\$1,463,621.00
	<u> </u>	<u> </u>

SAUK VALLEY COMMUNITY COLLEGE BOOKSTORE

Period Ending 12-31-87

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

ASSETS:

Cash in Bank	\$ 1,337.06
Petty Cash	802.85
Investments	137,235.35
Accounts Receivable - Educational Fund	275.98
Inventory 6-30-86	106,406.96
	<u>\$246,058.20</u>

LIABILITIES & NET WORTH:

Accounts Payable - Student Activity Fund	\$ 837.00
Fund Equity	\$308,173.83
Fund Transfer	-0-
Net Loss	(62,952.63).....
	<u>245,221.20</u>
	<u>\$246,058.20</u>

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

INCOME:

Textbook Sales	\$163,098.07	
Supply Sales	19,864.03	
Miscellaneous Sales	16,352.06	
Paperback Sales	2,798.47	
Used Book Sales	15,512.05	
Sales Tax Collected	12,350.24	
Other Income	238.08	
Investment Income	<u>2,233.82</u>	\$232,446.82

EXPENSES:

Textbooks Purchased	\$211,134.47	
Supplies Purchased	22,404.34	
Miscellaneous Purchased	8,555.21	
Paperbacks Purchased	2,426.73	
Used Books Purchased	9,791.19	
Sales Tax Paid	11,756.65	
Salaries & Wages	20,266.94	
Transportation Charges	4,862.90	
Supply Expenses	2,651.80	
Equipment	183.20	
Travel	211.93	
Telephone	236.94	
Dues & Subscriptions	-0-	
Other Expense	933.90	
Over & Under	(16.75)	
Bad Debts	<u>-0-</u>	<u>295,399.45</u>

NET LOSS on a cash basis without regard to inventory or
accounts payable \$(62,952.63)

SAUK VALLEY COMMUNITY COLLEGE

RESTRICTED PURPOSES FUND

December 31, 1987

Balance on Hand - December 1, 1987	\$438,737.92
Stop Payment Check #13505 issued 11/87	348.00
Void Check #13071 issued 11/87	330.30
December Receipts	<u>144,068.12</u>
TOTAL FUNDS AVAILABLE DURING DECEMBER, 1987	\$583,484.34

Cash Disbursements - December, 1987	<u>294,953.59</u>
Balance on Hand - December 31, 1987	<u><u>\$288,530.75</u></u>

STATEMENT OF INCOME & EXPENSE

STUDENT ACTIVITY FUND

ACTIVITIES

Comprehensive Fee Income	\$ 4,558.26
Athletic Income	695.00
Drama Income	894.00
Student Activity Income	661.25
Cash Over & Under	(8.21)
Other Income - Student Activity Only	<u>1.60</u>
TOTAL INCOME	\$ 6,801.90

	<u>BUDGET</u>	<u>EXPENSE</u>	
Athletic Expense	\$22,190.	\$12,361.14	
Cheerleader & Pom Pon Squad	2,000.	1,165.78	
Speech Act. & Reader's Theatre	3,000.	1,857.10	
Drama Expense	3,000.	3,458.68	
Music Expense	3,000.	1,259.74	
Student Act. Expense	9,000.	5,459.58	
Student Senate Expense	2,300.	519.21	
Womens Intercollegiate Expense	16,870.	11,307.88	
SVCC Clubs	-0-		
Contingencies/Non-Budgeted	<u>-0-</u>		
	<u>\$61,360.</u>	TOTAL EXPENSE	\$ 37,389.11

Excess of Expenditures Over Revenue, as of December 31, 1987	<u><u>\$(30,587.21)</u></u>
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STATEMENT OF ASSETS AND LIABILITIES

ASSETS		REVOLVING AGENCY FUND LIABILITIES		AMOUNT
Cash in Bank	\$288,530.75	Due Educational Fund	\$ 2,534.66	
		Due Building Fund	1,036.45	
Petty Cash	1,050.00	Due Student Loan Fund	1,135.55	
		Student Tuition	668,579.00	
Accts. Rec.	305,221.43	Lab Fees	21,845.50	
		Out of District fees	5,160.10	
Investments	100,000.00	Tuition Refunds	(19,493.00)	
		Lab Fee Refunds	<u>(843.00)</u>	\$679,955.06

RESTRICTED AGENCY FUND LIABILITIES

Child Care Operations	\$ (4,761.05)
Parking	3,374.66
Recreation Room Fund	8,525.70
Student Locker Fund	660.31
Building Fairness Gt.	225.00
Community Services	8,453.91
Dislocated Steelworkers Gt.	1,403.35
Photography Supplies	24.86
Procurement Grant	(127.63)
Collegiate Choir	396.04
Illinois Arts Council	189.56
Spec. Serv. for Disadv. St.	(19,571.67)
JTPA/CAED Gt. FY 87	774.00
JTPA/CAED Gt. FY 88	(1,300.00)
Indochinese Gt.	(8,622.43)
HITS Gt.- Drives, Inc.	(3,983.00)
HITS Gt. - NW Steel	16,102.00
Disadvantaged Gt. FY 88	12,480.97
Disadv. Handicapped FY 87	(19,247.72)
Disadv. Handicapped FY 88	(11,163.55)
Quality Assistance Gt.	1,319.98
Humanities Grant	90.85
Econ. Dev. Gt. II FY 88	9,463.45
Econ. Dev. Gt. Inc. FY 88	13,198.00
Econ. Dev. Gt. Exp. FY 88	(23,488.08)
Student Clubs	2,218.30
Adult Learning Bk Chges.	2,997.59
Community Theatre	48.40
College Van	60.06
VIP/CPD	1,058.71
St. Serv./Spec. Proj.	119,286.76
SVCC Athletic Booster Club	1,199.94
DCC/Income/FY 88	85,212.00
DCC/Expense/FY 88	(155,147.45)
Pre Empl. Skills FY 88	(933.33)
PELL Grants	38.15
Ill. Interp. Workshop	248.25
SVCC Foundation	-0-
Sauk Area Arts Council	(103.50)

Sm. Bus. Dev. Gt. Inc/FY 88	265.00	
Sm. Bus. Dev. Gt. Exp/FY 88	(8,192.55)	
VITAL - Sec. of State FY 88	5,402.00	
Prairie State 2000	1,437.31	
Articulation Gt.	-0-	
Nursing Uniforms	859.70	
LPN Supplies	460.11	
Northern Ill. University	268.87	
Miscellaneous Account	-0-	
TITLE III- Curr. Dev.	(135.41)	
TITLE III- Fund Raising	(705.00)	
TITLE III- Proj. Admin.	<u>(2,152.85)</u>	\$ 38,108.57

FUND EQUITY

July 1, 1987	\$7,325.76'	
Excess of Expenditures Over Revenue; as of December 31, 1987	<u>(30,587.21)</u>	\$(23,261.45)

TOTAL ASSETS \$694,802.18

TOTAL LIABILITIES & NET WORTH \$694,802.18

EDUCATION FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIVISION OF BUSINESS SALARIES	96,413.13	96,413.13	74,987.99	21,425.14	228,829.00	132,415.87	132,415.87
DIV OF BUS CONTR SERV	7,462.82	7,462.82	7,255.94	206.88	10,500.00	3,037.18	3,037.18
DIV OF BUS SUPPLIES	5,386.02	5,386.02	4,307.18	1,078.84	11,475.00	6,083.98	6,083.98
DIV OF BUS CONF & MEETINGS	730.75	730.75	317.28	413.47	1,400.00	669.25	669.25
FOOD SERV CONTR SERV		.00		.00	1,000.00	1,000.00	1,000.00
FOOD SERV SUPPLIES	93.59	93.59	93.59	.00	500.00	406.41	406.41
FOOD SERV CONF & MEETINGS		.00		.00	100.00	100.00	100.00
DIV OF AGRIC SUPPLIES	183.91	183.91	183.91	.00	400.00	216.09	216.09
DIV OF INDUS ED SALARIES	82,893.78	82,893.78	64,472.94	18,420.84	200,003.00	117,109.22	117,109.22
DIV OF INDUS ED CONTR SERV	1,165.07	1,165.07	1,021.95	143.12	6,400.00	5,234.93	5,234.93
DIV OF INDUS ED SUPPLIES	6,708.28	6,708.28	4,970.39	1,737.89	18,495.00	11,786.72	11,786.72
DIV OF INDUS ED CONF & MEETINGS	623.47	623.47	575.70	47.77	1,400.00	776.53	776.53
COSMETOLOGY	34,632.00	34,632.00	17,464.00	17,168.00	65,000.00	30,368.00	30,368.00
COSMETOLOGY SUPPLIES		.00		.00	550.00	550.00	550.00
COSMETOLOGY 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	386.60	386.60	386.60	.00	1,200.00	813.40	813.40
HUMAN SERV CONF & MEETINGS	231.91	231.91	231.91	.00	625.00	393.09	393.09
DIV OF SOC SCI SALARIES	53,345.70	53,345.70	41,491.10	11,854.60	121,480.00	68,134.30	68,134.30
DIV OF SOC SCI SUPPLIES	2,334.43	2,334.43	2,266.99	67.44	4,000.00	1,665.57	1,665.57
DIV OF SOC SCI CONF & MEETINGS	591.53	591.53	591.53	.00	1,500.00	908.47	908.47
E M T CONTR SERV	1,290.00	1,290.00	70.00	1,220.00	2,000.00	710.00	710.00
E M T SUPPLIES	205.79	205.79	205.79	.00	900.00	694.21	694.21
E M T CONF & MEETINGS		.00		.00	200.00	200.00	200.00
CRIMINAL JUSTICE SALARIES	11,774.97	11,774.97	9,153.31	2,616.66	23,550.00	11,775.03	11,775.03
CRIM JUS CONTR SERV		.00		.00	500.00	500.00	500.00
CRIM JUS SUPPLIES	417.91	417.91	225.48	192.43	1,941.00	1,523.09	1,523.09
CRIM JUS CONF & MEETINGS	196.48	196.48	196.48	.00	1,000.00	803.52	803.52
LIBRARY TECH SUPPLIES	68.59	68.59	57.24	11.35	100.00	31.41	31.41
DIV OF HUMANITIES SALARIES	93,925.73	93,925.73	74,229.96	19,695.77	291,368.00	197,442.27	197,442.27
DIV OF HUMAN. SUPPLIES	831.86	831.86	757.99	73.87	3,500.00	2,668.14	2,668.14
DIV OF HUMAN. CONF & MEETINGS	238.00	238.00	238.00	.00	2,800.00	2,562.00	2,562.00
ART DEPT SALARIES	11,696.67	11,696.67	9,097.41	2,599.26	31,191.00	19,494.33	19,494.33
ART DEPT CONTR SERV	284.00	284.00	284.00	.00	450.00	166.00	166.00
ART DEPT SUPPLIES	66.17	66.17	54.21	11.96	600.00	533.83	533.83
ART DEPT CONF & MEETINGS		.00		.00	200.00	200.00	200.00

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY



PRESIDENT



SECRETARY

DATE

1/25/88

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MUSIC DEPT SALARIES	22,838.94	22,838.94	17,763.62	5,075.32	60,904.00	38,065.06	38,065.06
MUSIC DEPT CONTR SERV	626.97	626.97	578.97	48.00	1,500.00	873.03	873.03
MUSIC DEPT SUPPLIES	1,993.75	1,993.75	1,896.57	97.18	4,450.00	2,456.25	2,456.25
MUSIC DEPT CONF & MEETINGS		.00		.00	600.00	600.00	600.00
DIV OF MATH SCI SALARIES	100,688.40	100,688.40	78,313.20	22,375.20	224,310.00	123,621.60	123,621.60
DIV OF MATH SCI CONTR SERV		.00		.00	900.00	900.00	900.00
DIV OF MATH SCI SUPPLIES	6,703.85	6,703.85	5,787.71	916.14	10,950.00	4,246.15	4,246.15
DIV OF MATH SCI CONF & MEETINGS		.00		.00	1,400.00	1,400.00	1,400.00
MED LAB TECH SALARIES	27,811.88	27,811.88	22,937.64	4,874.24	52,491.00	30,679.12	30,679.12
MED LAB TECH CONTR SERV	4,452.75	4,452.75	4,452.75	.00	5,326.00	873.25	873.25
MED LAB TECH SUPPLIES	6,501.18	6,501.18	4,612.77	1,888.41	11,345.00	4,843.82	4,843.82
MED LAB TECH CONF & MEETINGS	227.77	227.77	175.27	52.50	1,240.00	1,012.23	1,012.23
ADN SALARIES	33,829.33	33,829.33	27,450.59	6,378.74	81,670.00	47,840.67	47,840.67
ADN OFC SALARIES	7,252.96	7,252.96	6,137.12	1,115.84	13,390.00	6,137.04	6,137.04
ADN CONTR SERV	191.25	191.25	191.25	.00	767.00	575.75	575.75
ADN SUPPLIES	1,484.22	1,484.22	1,271.72	212.50	4,199.00	2,714.78	2,714.78
ADN CONF & MEETINGS	138.65	138.65	110.65	28.00	1,550.00	1,411.35	1,411.35
LPN SALARIES	23,158.42	23,158.42	19,069.66	4,088.76	53,824.00	30,665.58	30,665.58
LPN CONTR SERV	241.25	241.25	241.25	.00	386.00	144.75	144.75
LPN SUPPLIES	532.71	532.71	520.21	12.50	2,725.00	2,192.29	2,192.29
LPN CONF & MEETINGS	192.83	192.83	84.75	108.08	700.00	507.17	507.17
RAD TECH SALARIES	27,717.34	27,717.34	22,707.86	5,009.48	53,368.00	25,650.66	25,650.66
RAD TECH CONTR SERV	2,374.65	2,374.65	1,389.65	985.00	3,179.00	804.35	804.35
RAD TECH SUPPLIES	780.68	780.68	693.18	87.50	3,310.00	2,529.32	2,529.32
RAD TECH CONF & MEETINGS	1,697.51	1,697.51	1,540.91	156.60	3,550.00	1,852.49	1,852.49
DIV OF PHYS ED SALARIES	19,651.86	19,651.86	15,284.78	4,367.08	52,405.00	32,753.14	32,753.14
DIV OF PHYS ED CONTRSERV	952.88	952.88	950.00	2.88	2,520.00	1,567.12	1,567.12
DIV OF PHYS ED SUPPLIES	398.93	398.93	170.49	228.44	800.00	401.07	401.07
DIV OF PHYS ED CONF & MEETINGS		.00		.00	800.00	800.00	800.00
NURSING ASST CONTR SERV		.00		.00	450.00	450.00	450.00
NURSING ASST SUPPLIES	129.46	129.46	129.46	.00	450.00	320.54	320.54
NURSING ASST CONF & MEETINGS	43.53	43.53	43.53	.00	200.00	156.47	156.47
INFO OFC & WORKROOM SECR SALARIES	25,395.53	25,395.53	21,585.19	3,810.34	47,095.00	21,699.47	21,699.47
INFO OFC FED WORK STUDY	5,260.15	5,260.15	4,503.92	756.23	13,000.00	7,739.85	7,739.85
WORKROOM FED WORK STUDY	1,797.25	1,797.25	1,549.36	247.89	5,000.00	3,202.75	3,202.75
WORKROOM CONTR SERV	8,554.00	8,554.00	8,554.00	.00	7,000.00	1,554.00	CR 1,554.00
UNALLOCATED CONTR SERV	364.00	364.00	364.00	.00	1,400.00	1,036.00	CR 1,036.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
INFO OFC SUPPLIES	239.33	239.33	181.36	57.97	1,450.00	1,210.67	1,210.67
INSTITU COMMITTEES SUPPLIES	278.32	278.32	278.32	.00	300.00	21.68	21.68
WORKROOM SUPPLIES	975.94	975.94	891.23	84.71	1,000.00	1,975.94	1,975.94
PUB INFO SALARIES	20,930.00	20,930.00	17,710.00	3,220.00	38,640.00	17,710.00	17,710.00
PUB INFO SECR SALARIES	2,214.86	2,214.86	1,949.99	264.87	2,000.00	214.86	214.86
PUB INFO SUPPLIES	44,686.88	44,686.88	33,151.52	11,535.36	97,800.00	53,113.12	53,113.12
PUB INFO CONF & MEETINGS	366.24	366.24	296.66	69.58	1,300.00	933.76	933.76
ASST DEAN ARTS & SOC SCI SALARY	21,672.04	21,672.04	18,337.88	3,334.16	40,010.00	18,337.96	18,337.96
PART TIME OVERLOAD	35,142.56	35,142.56	17,875.35	17,267.21	59,000.00	23,857.44	23,857.44
NIGHT PREMIUMS	100.00	100.00		100.00		100.00	100.00
SUMMER SCHOOL SALARIES	43,614.53	43,614.53	43,614.53	.00	42,000.00	1,614.53	1,614.53
SECR SALARIES	8,149.44	8,149.44	6,895.68	1,253.76	15,045.00	6,895.56	6,895.56
FED WORK STUDY	5,310.57	5,310.57	2,936.23	3,743.44	7,879.00	4,568.43	4,568.43
CONTR SERV	.00	.00		.00	500.00	500.00	500.00
SUPPLIES	527.35	527.35	526.55	.80	1,300.00	772.65	772.65
CONF & MEETINGS	365.68	365.68	365.68	.00	2,000.00	1,634.32	1,634.32
ASST DEAN BUS & TECH SALARY	26,411.39	26,411.39	22,266.97	4,144.42	43,405.00	16,993.61	16,993.61
PART TIME OVERLOAD	39,385.73	39,385.73	20,399.19	18,986.54	120,000.00	80,614.27	80,614.27
NIGHT PREMIUMS	700.00	700.00		700.00		700.00	700.00
SUMMER SALARIES	42,326.41	42,326.41	42,326.41	.00	42,000.00	326.41	326.41
SECR SALARIES	9,059.44	9,059.44	7,665.68	1,393.76	16,725.00	7,665.56	7,665.56
FED WORK STUDY	6,703.17	6,703.17	5,749.84	953.33	15,979.00	9,275.83	9,275.83
SUPPLIES	527.77	527.77	495.79	31.98	1,200.00	672.23	672.23
CONF & MEETINGS	477.21	477.21	477.21	.00	3,000.00	2,522.79	2,522.79
ASST DEAN COMM & EXTEN SERV SALARY	20,913.75	20,913.75	17,696.25	3,217.50	38,610.00	17,696.25	17,696.25
INSTR SALARIES	43,460.83	43,460.83	30,627.61	12,833.22	100,000.00	56,539.17	56,539.17
COORDINATORS SALARIES	5,355.00	5,355.00	2,642.50	2,712.50	8,500.00	3,145.00	3,145.00
SECR SALARIES	6,826.34	6,826.34	5,864.86	941.48	13,115.00	6,288.66	6,288.66
FED WORK STUDY	670.81	670.81	541.84	128.97	1,570.00	899.19	899.19
CONTR SERV	360.00	360.00		360.00	5,000.00	4,640.00	4,640.00
SUPPLIES	3,027.01	3,027.01	2,636.59	390.42	6,000.00	2,972.99	2,972.99
CONF & MEETINGS	968.05	968.05	968.05	.00	2,250.00	1,281.95	1,281.95
DIR OF HEALTH & NAT SCI SALARY	20,044.44	20,044.44	16,960.68	3,083.76	37,005.00	16,960.56	16,960.56
PART TIME OVERLOAD	10,901.83	10,901.83	7,926.37	2,975.46	38,700.00	2,798.17	2,798.17
SUMMER SALARIES	9,501.48	9,501.48	8,657.73	843.75	12,500.00	2,998.52	2,998.52

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
HEALTH FED WORK STUDY	2,068.58	2,068.58	1,610.64	257.94	4,820.00	2,751.42	2,751.42
CONTR SERV		.00		.00	200.00	200.00	200.00
SUPPLIES	310.55	310.55	265.55	45.00	1,200.00	889.45	889.45
CONF & MEETINGS	282.17	282.17	270.07	12.10	1,250.00	967.83	967.83
ACADEMIC SKILLS SALARIES	22,388.22	22,388.22	17,413.06	4,975.16	59,702.00	37,313.78	37,313.78
ACADEM SKILLS CONTR SERV		.00		.00	2,000.00	2,000.00	2,000.00
ACADEM SKILLS SUPPLIES	1,647.74	1,647.74	1,625.28	22.46	7,000.00	5,352.26	5,352.26
ACADEM SKILLS CONF & MEETINGS	32.30	32.30	32.30	.00	500.00	467.70	467.70
HONORS PROGRAM CONTR SERV		.00		.00	100.00	100.00	100.00
HONORS PROG SUPPLIES	59.02	59.02	58.12	.90	400.00	340.98	340.98
HONORS PROG CONF & MEETINGS	44.00	44.00		44.00	270.00	226.00	226.00
DEAN OF INSTR SALARY	8,738.06	8,738.06	8,738.06	.00	49,745.00	41,006.94	41,006.94
DEAN OF INSTR SECR SALARY	10,437.96	10,437.96	8,832.12	1,605.84	19,270.00	8,832.04	8,832.04
STUDENT TUTORS	989.88	989.88	748.69	241.19	2,000.00	1,010.12	1,010.12
DEAN OF INSTR FED WORK STUDY	2,507.45	2,507.45	2,356.70	150.75	4,250.00	1,742.55	1,742.55
DEAN OF INSTR SUPPLIES	863.75	863.75	847.95	15.80	2,000.00	1,136.25	1,136.25
DEAN OF INSTR CONF & MEETINGS	628.04	628.04	198.60	429.44	2,000.00	1,371.96	1,371.96
LRC PROF SALARIES	41,670.89	41,670.89	33,708.47	7,962.42	95,549.00	53,878.11	53,878.11
LRC SECR SALARIES	15,190.76	15,190.76	13,133.56	2,057.20	28,655.00	13,464.24	13,464.24
LRC FED WORK STUDY	5,189.85	5,189.85	4,374.16	815.69	12,809.00	7,619.15	7,619.15
LRC CONTR SERV	3,999.47	3,999.47	3,127.53	871.94	12,550.00	8,550.53	8,550.53
XEROX SUPPLIES	1,377.42	1,377.42	76.19	1,453.61	2,000.00	622.58	622.58
LIBRARY SUPPLIES	11,755.19	11,755.19	10,448.87	1,306.32	15,800.00	4,044.81	4,044.81
A V SUPPLIES	1,272.35	1,272.35	561.13	711.22	7,000.00	5,727.65	5,727.65
LIBRARY BOOKS	22,517.40	22,517.40	18,442.48	4,074.92	35,000.00	12,482.60	12,482.60
LRC CONF & MEETINGS	1,299.54	1,299.54	1,284.42	15.12	2,050.00	750.46	750.46
ADM & REC SALARIES	20,569.77	20,569.77	17,405.19	3,164.58	37,975.00	17,405.23	17,405.23
ADM & REC SECR SALARIES	31,221.84	31,221.84	26,418.48	4,803.36	57,640.00	26,418.16	26,418.16
ADM & REC FED WORK STUDY	4,558.33	4,558.33	3,739.30	819.03	10,955.00	6,399.67	6,399.67
ADM & REC CONTR SERV	565.00	565.00	565.00	.00	1,800.00	1,315.00	1,315.00
ADM & REC SUPPLIES	5,418.05	5,418.05	3,835.37	1,583.28	10,200.00	4,781.35	4,781.35
ADM & REC CONF & MEETINGS	177.03	177.03	177.03	.00	250.00	232.97	232.97
COUNSELING SALARIES	43,421.56	43,421.56	36,461.80	6,959.76	82,137.00	38,715.44	38,715.44
COUNSELING SECR SALARIES	8,149.44	8,149.44	6,895.68	1,253.76	15,045.00	6,895.56	6,895.56
HEALTH SERV SUPPLIES		.00		.00	300.00	300.00	300.00
FTN AIDS SALARIES	20,965.23	20,965.23	17,739.81	3,225.42	38,705.00	17,739.77	17,739.77

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
FIN AIDS SECR SALARIES	15,345.46	15,345.46	12,984.62	2,360.84	22,330.00	12,984.54	12,984.54
STUDENT SERV ADMIN SALARIES	25,474.54	25,474.54	21,555.38	3,919.16	47,030.00	21,555.46	21,555.46
STUDENT SERV SECR SALARIES	10,389.21	10,389.21	8,790.87	1,598.34	19,180.00	8,790.79	8,790.79
STUDENT SERV FED WORK STUDY	26,355.39	26,355.39	23,065.48	3,269.91	45,100.00	18,744.61	18,744.61
COACHING SALARIES	12,648.19	12,648.19	9,633.32	3,014.87	20,000.00	7,351.81	7,351.81
STUDENT SERV CONTR SERV	38.50	38.50		38.50	1,100.00	1,061.50	1,061.50
STUDENT SERV SUPPLIES	10,049.78	10,049.78	8,666.88	1,382.90	16,792.00	6,742.22	6,742.22
COMMENCEMENT	336.18	336.18	333.59	2.59	6,000.00	5,663.82	5,663.82
STUDENT SERV CONF & MEETINGS	2,243.10	2,243.10	2,123.10	120.00	4,695.00	2,451.90	2,451.90
STUDENT RECRUITMENT	960.98	960.98	960.98	.00	1,500.00	539.02	539.02
PUBLIC 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	202,081.10	202,081.10	170,867.72	31,213.38	379,403.00	177,403.90	177,403.90
MAINT FED WORK STUDY BOYS	28,513.63	28,513.63	23,870.11	4,643.52	82,000.00	53,481.37	53,481.37
MATRONS FED WORK STUDY	6,808.26	6,808.26	5,876.10	932.16		6,808.26	6,808.26 CR
TELEPHONE	18,847.44	18,847.44	14,960.88	3,886.56	39,840.00	20,992.56	20,992.56
PRESIDENTS SALARY	35,750.00	35,750.00	30,250.00	5,500.00	67,240.00	31,490.00	31,490.00
PRES SECR SALARY	11,951.94	11,951.94	10,113.18	1,838.76	22,065.00	10,113.06	10,113.06
PRES OFC FED WORK STUDY	1,462.26	1,462.26	1,244.51	217.75	3,484.00	2,021.74	2,021.74
PRES OFC CONTR SERV		.00		.00	1,000.00	1,000.00	1,000.00
PRES OFC SUPPLIES	969.01	969.01	813.54	155.47	2,500.00	1,530.99	1,530.99
PRES OFC CONF & MEETINGS	5,199.14	5,199.14	3,522.08	1,677.06	4,800.00	399.14	399.14 CR
SPECIAL AFFAIRS	1,763.32	1,763.32	1,230.77	532.55	3,500.00	1,736.68	1,736.68
PRES OTHER EXP	3,810.81	3,810.81	3,418.42	392.39	5,600.00	1,789.19	1,789.19
BUS OFC ADMIN SALARIES	36,317.90	36,317.90	28,855.74	7,459.16	86,010.00	51,692.10	51,692.10
BUS OFC PROF SALARIES	11,185.46	11,185.46	9,464.62	1,720.84	20,650.00	9,464.54	9,464.54
BUS OFC SECR SALARIES	43,452.11	43,452.11	36,702.51	6,749.60	80,995.00	37,542.89	37,542.89
BUS OFC CONTR SERV	4,278.00	4,278.00	4,278.00	.00	6,000.00	1,722.00	1,722.00
BUS OFC SUPPLIES	11,709.77	11,709.77	10,356.55	1,353.22	7,400.00	4,309.77	4,309.77 CR
BUS OFC CONF & MEETINGS	1,468.40	1,468.40	1,267.94	200.46	2,700.00	1,231.60	1,231.60
LEGAL CONTR	3,834.50	3,834.50	2,344.50	1,490.00	8,000.00	4,165.50	4,165.50
OTHER BOARD SUPPLIES	331.62	331.62	331.62	.00	2,000.00	1,668.38	1,668.38
BOARD CONF & MEETINGS	953.60	953.60	905.54	48.06	4,500.00	3,546.40	3,546.40
INSTITU SECR SALARIES	8,126.00	8,126.00	6,827.25	1,298.75	14,850.00	6,724.00	6,724.00
INSTITU FED WORK STUDY	1,849.75	1,849.75	1,669.50	180.25	5,935.00	4,085.25	4,085.25
CONTINGENCY FED WORK STUDY	2,135.61	2,135.61	1,869.29	266.32	4,448.00	2,312.39	2,312.39

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
GROUP MED & LIFE INS	201,572.20	201,572.20	174,862.14	26,710.06	290,500.00	88,927.80	88,927.80
TUITION REIMB	2,293.54	2,293.54	1,276.61	1,016.93	4,000.00	1,706.46	1,706.46
CURRICULUM DEVELOPMENT		.00		.00	5,000.00	5,000.00	5,000.00
UNALLOCATED CONTR	568.00	568.00	568.00	.00	1,800.00	1,232.00	1,232.00
IN SERVICE TRAINING	3,482.68	3,482.68	3,193.68	289.00	7,000.00	3,517.32	3,517.32
FACULTY ASSN SUPPLIES	33.73	33.73	33.73	.00	200.00	166.27	166.27
POSTAGE	19,865.34	19,865.34	15,917.92	3,950.42	42,000.00	22,131.66	22,131.66
PUBLICATIONS & DUES	7,393.53	7,393.53	5,251.74	2,141.79	7,000.00	393.53 CR	393.53 CR
ADVERTISING	661.56	661.56	661.56	.00	700.00	38.44	38.44
RECRUITMENT	5,355.71	5,355.71	4,314.47	1,041.24	6,000.00	644.29	644.29
EQUIPMENT	81,845.57	81,845.57	51,805.19	30,040.38	203,871.00	122,025.43	122,025.43
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 SERV ADMIN SALARIES	38,214.67	38,214.67	32,335.49	5,879.18	70,550.00	32,335.33	32,335.33
DATA PROC CFC SALARIES	14,752.40	14,752.40	12,482.80	2,269.60	27,235.00	12,482.60	12,482.60
DATA PROC FED WORK STUDY	1,782.12	1,782.12	1,619.66	162.46	6,365.00	4,582.88	4,582.88
DATA PROC CONSULTING		.00		.00	10,000.00	10,000.00	10,000.00
DATA PROC CONTR SERV ADMIN	62,303.34	62,303.34	58,501.35	3,801.99	143,700.00	81,396.66	81,396.66
DATA PROC CONTR SERV EDUC	8,100.00	8,100.00	8,100.00	.00	21,000.00	12,900.00	12,900.00
DATA PROC SUPPLIES ADMIN	4,166.09	4,166.09	1,993.09	2,163.60	11,800.00	7,633.31	7,633.31
DATA PROC CONF & MEETINGS	155.08	155.08	64.53	90.55	7,500.00	7,344.92	7,344.92
PLANNING & DEVEL ADMIN SALARIES	20,951.71	20,951.71	17,725.37	3,223.34	38,680.00	17,725.29	17,725.29
PL & DEVEL SECR SALARIES	7,962.50	7,962.50	6,737.50	1,225.00	14,700.00	6,737.50	6,737.50
PL & DEVEL CONTR SERV		.00		.00	300.00	300.00	300.00
PL & DEVEL SUPPLIES	950.97	950.97	857.41	93.56	1,300.00	349.03	349.03
PL & DEVEL CONF & MEETINGS	332.67	332.67	332.67	.00	2,000.00	1,667.33	1,667.33
TUITION CHARGE BACK	8,930.55	8,930.55	8,930.55	.00	25,000.00	16,069.45	16,069.45
CONTINGENCIES		.00		.00	38,810.00	38,810.00	38,810.00
	2,505,047.02 *		2,031,618.27 *		5,262,169.00 *		
	2,505,047.02 #			473,429.25 *		2,757,121.48 *	2,757,121.48 *

BUILDING FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MAINT CONTR SERV	18,561.27	18,561.27	12,579.84	5,981.43	38,840.00	20,278.73	20,278.73
MAINT & BLDG SUPPLIES	11,637.33	11,637.33	10,451.29	1,186.04	51,000.00	39,362.67	39,362.67
MAINT CONF & MEETINGS	972.99	972.99	951.57	21.42	2,000.00	1,027.01	1,027.01
GAS	34,902.32	34,902.32	26,822.16	8,080.16	98,000.00	63,097.68	63,097.68
ELECTRICITY	107,121.11	107,121.11	83,463.26	23,657.85	261,950.00	154,828.89	154,828.89
MAINT EQUIPMENT		.00		.00	8,000.00	8,000.00	8,000.00
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
	173,195.02	* 173,195.02	* 134,273.12	* 38,921.90	* 85,790.00	* 312,594.98	* 312,594.98 *

SITE AND CONSTRUCTION FUND

SITE IMPROVEMENT		.00		.00	50,000.00	50,000.00	50,000.00
COLLEGE SIGN	1,982.87	1,982.87	CR 1,982.87	.00		1,982.87	CR 1,982.87 CR
BLDG IMPROVEMENTS		.00		.00	100,000.00	100,000.00	100,000.00
TELEPHONE SYSTEM	28,693.00	28,693.00	27,663.00	1,030.00		28,693.00	CR 28,693.00 CR
STAGE LIGHTING	20,935.00	20,935.00	15,181.00	5,754.00		20,935.00	CR 20,935.00 CR
INSTR EQUIPMENT		.00		.00	50,000.00	50,000.00	50,000.00
SERVICE EQUIPMENT		.00		.00	75,000.00	75,000.00	75,000.00
OTHER CAPITAL OUTLAY		.00		.00	5,000.00	5,000.00	5,000.00
	51,610.87	* 51,610.87	* 44,826.87	* 6,784.00	* 80,000.00	* 28,389.13	* 228,389.13 *

INSURANCE FUND

WORKERS COMP	30,872.46	30,872.46	30,975.66	103.20	CR 34,000.00	3,127.54	3,127.54
UNEMPLOYMENT COMP	764.19	764.19	850.03	85.84	CR 10,200.00	9,435.81	9,435.81
MEDICAIRE	5,734.41	5,734.41	4,232.45	1,501.96	10,000.00	4,265.59	4,265.59
TORT LIABILITY	48,778.00	48,778.00	50,817.00	2,039.00	CR 61,000.00	12,222.00	12,222.00
	86,149.06	* 86,149.06	* 86,875.14	* 726.00	CR 15,200.00	* 29,050.94	* 29,050.94 *

AUDIT FUND

AUDIT COSTS	15,245.00	15,245.00	15,245.00	.00	15,000.00	245.00	CR 245.00 CR
	15,245.00	* 15,245.00	* 15,245.00	* .00	* 15,000.00	* 245.00	CR 245.00 CR

REVENUE REPORT

EDUCATION FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1986 TAXES	224,651.87	224,651.87	817,211.11	7,440.76	840,350.00	15,698.13	15,698.13
1987 TAXES	.00	.00	.00	.00	840,350.00	840,350.00	840,350.00
CHARGE BACK REVENUE	6,383.72	6,383.72	5,799.45	584.27	14,500.00	8,116.28	8,116.28
STATE APPORTIONMENT	346,667.75	346,667.75	346,667.75	.00	1,260,991.00	914,323.25	914,323.25
STATE EQUALIZATION	76,125.00	76,125.00	38,062.50	38,062.50	152,250.00	76,125.00	76,125.00
ADVANCED TECH GRANT	4,276.00	4,276.00	4,276.00	.00	17,104.00	12,828.00	12,828.00
REG VOC ED REIMB	43,845.27	43,845.27	43,845.27	.00	103,000.00	59,151.73	59,151.73
VOC ED EQUIP REIMB	.00	.00	.00	.00	24,700.00	24,700.00	24,700.00
REPL OF CORP PERS PROP TAX	212,863.48	212,863.48	201,440.12	11,423.36	198,054.00	14,809.48	14,809.48 CR
STATE WORK STUDY	.00	.00	.00	.00	1.00	1.00	1.00
FEDERAL WORK STUDY	80,890.52	80,890.52	66,896.21	13,994.31	170,658.00	89,767.48	89,767.48
OTHER FEDERAL SOURCES	2,777.95	2,777.95	2,777.95	.00	3,000.00	222.05	222.05
SUMMER TUITION	127,630.44	127,630.44	127,630.44	.00	126,000.00	1,630.44	1,630.44 CR
FALL TUITION	200,000.00	200,000.00	.00	200,000.00	543,850.00	343,850.00	343,850.00
SPRING TUITION	.00	.00	.00	.00	521,650.00	521,650.00	521,650.00
GRADUATION FEES	740.00	740.00	690.00	50.00	2,500.00	1,760.00	1,760.00
TRANSCRIPT FEES	598.00	598.00	495.00	103.00	500.00	98.00	98.00 CR
LABORATORY FEES	2,403.00	2,403.00	2,403.00	.00	32,000.00	29,597.00	29,597.00
PUB SERV INCOME	.00	.00	.00	.00	14,900.00	14,900.00	14,900.00
OTHER FACILITY RENTALS	1,503.43	1,503.43	1,503.43	.00	15,000.00	13,496.57	13,496.57
INTEREST ON INVESTMENTS	9,988.41	9,988.41	9,371.50	616.91	40,000.00	30,011.59	30,011.59
RESTRICTED FUND INCOME	.00	.00	.00	.00	15,000.00	15,000.00	15,000.00
OTHER REVENUE	24,149.35	24,149.35	23,880.35	269.00	62,000.00	37,850.65	37,850.65
OTHER REV COMPUTER	606.25	606.25	556.25	50.00	.00	606.25	606.25 CR
OTHER REV SALARIES	528.93	528.93	528.93	.00	.00	528.93	528.93 CR
OTHER REV OVERHEAD	6,953.39	6,953.39	6,426.87	526.52	.00	6,953.39	6,953.39 CR
	1,973,505.76 *		1,700,465.13 *		4,998,358.00 *		
		1,973,505.76 *		273,120.63 *		3,024,772.24 *	3,024,772.24 *

BUILDING FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1986 TAXES	100,982.50	100,982.50	100,071.34	911.16	102,900.00	1,917.50	1,917.50
1987 TAXES		.00		.00	102,900.00	102,900.00	102,900.00
REPL OF CORP PERS PROP TAXES	10,095.90	10,095.90	10,095.90	.00		10,095.90	CR 10,095.90
INTEREST ON INVESTMENTS	5,678.75	5,678.75	5,678.75	.00	100.00	5,578.75	CR 5,578.75
OTHER REVENUE	5,457.25	5,457.25	4,448.00	1,009.25	13,000.00	7,542.75	7,542.75
	122,214.40	* 122,214.40	* 120,293.99	* 1,920.41	* 128,900.00	* 96,685.60	* 96,685.60 *

SITE AND CONSTRUCTION FUND

STATE GRANTS		.00		.00	1.00	1.00	1.00
FEDERAL GRANTS		.00		.00	1.00	1.00	1.00
INVESTMENT INCOME	25,845.48	25,845.48	24,274.60	1,570.88	40,000.00	14,154.52	14,154.52
	25,845.48	* 25,845.48	* 24,274.60	* 1,570.88	* 40,002.00	* 14,156.52	* 14,156.52 *

WORKING CASH FUND

INVESTMENT INCOME	78,124.50	78,124.50	51,096.89	27,027.61	80,000.00	1,875.50	1,875.50
	78,124.50	* 78,124.50	* 51,096.89	* 27,027.61	* 80,000.00	* 1,875.50	* 1,875.50 *

INSURANCE FUND

1986 TAXES	40,050.99	40,050.99	35,544.14	4,506.85	41,160.00	1,109.01	1,109.01
1987 TAXES		.00		.00	41,160.00	41,160.00	41,160.00
INTEREST ON INVESTMENTS	1,559.43	1,559.43	1,317.93	241.50	1,000.00	559.43	CR 559.43
	41,610.42	* 41,610.42	* 36,862.07	* 4,748.35	* 83,320.00	* 41,709.58	* 41,709.58 *

AUDIT FUND

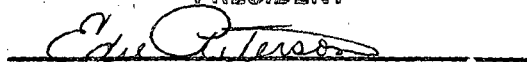
1986 TAXES	9,012.05	9,012.05	7,997.97	1,014.08	9,261.00	248.95	248.95
1987 TAXES		.00		.00	9,261.00	9,261.00	9,261.00
INTEREST ON INVESTMENTS	605.07	605.07	494.25	110.82	500.00	105.07	CR 105.07
	9,617.12	* 9,617.12	* 8,492.22	* 1,124.90	* 19,022.00	* 9,404.88	* 9,404.88 *

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY



PRESIDENT



SECRETARY

DATE Jun 25, 1988