

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING
Third Floor Board Room
November 27, 1989

7 p.m.

- A. Call to Order
- B. Roll Call
- C. Communication from Visitors
- D. Approval of Minutes
- E. Organization of New Board
 - 1. Nomination and Election of Chair
 - 2. Nomination and Election of Vice-chair
 - 3. Nomination and Election of Secretary
 - 4. Appointment of Treasurer
 - 5. Appointment of Attorney
 - 6. Appointment of Auditing Firm
 - 7. Appointment of ICCTA Representative
- F. Designation of Depositories of Funds
- G. Determination of Date and Time of Meeting
- H. Confirmation of Board Policies
- I. President's Report
 - 1. Student Board Member's Term
 - 2. Upward Mobility Program
 - 3. Manlius Assignment
 - 4. Prairie Grass Update (Enclosed)
 - 5. Spring Auction
 - 6. Faculty Publication
 - 7. Faculty Evaluation
 - 8. Policy of the Month (205.01)
- J. Financial Reports and Actions
 - 1. Treasurer's Report
 - 2. Current Disbursements
 - 3. Current Payroll Journal
 - 4. Budget Report
 - 5. Summer Tuition Report
 - 6. Disk Drives Bid (Title III)
 - 7. Bucket Truck Purchase
 - 8. Work-study Rates
 - 9. Audit Report
- K. Executive Session

L. Personnel Recommendations

Assistant Baseball Coach

M. Other Actions

1. Donations
2. Mileage Reimbursement Policy (First Reading)
3. President's Job Description (First Reading)
4. 1990-92 Academic Calendar
5. Cooperative Programs Deletion
6. ICCTA Essay Tuition Waiver

N. Reports

1. Student Trustee
2. ICCTA Representative
3. Foundation Liaison
4. Board Chair

O. Time of Next Meeting

December 18, 1989 - 7:00 p.m.

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING MINUTES

November 27, 1989

The Board of Trustees of Sauk Valley Community College met in regular meeting at 7:00 p.m. on November 27, 1989 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:

Thomas Densmore	Richard Groharing
William Simpson	William Yemm
B.J. Wolf	Edward Andersen
Douglas Johnson	

Absent: Joe McDonald (arrived later)

Welcome: Chair Andersen welcomed new Board member B.J. Wolf and congratulated Bill Simpson and Tom Densmore on their re-election.

Minutes: It was moved by Member Groharing and seconded by Member Yemm that the Board approve the minutes of the October 23 regular meeting. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

It was moved by Member Yemm and seconded by Member Densmore that the Board approve the minutes of the special meeting held on November 13. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Organization of the New Board: President Behrendt noted that it was time to reorganize the Board and that he would accept nominations for Board Chair. It was moved by Member Groharing and seconded by Member Andersen that the name of William Simpson be placed in nomination for Board Chair. It was further moved by Member Yemm and seconded by Member Andersen that the secretary cast a unanimous vote for him, and that nominations be closed. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Vice-Chair President Behrendt said he would take nominations for Vice-Chair. It was moved by Member Groharing and seconded by Member

Andersen that the name of William Yemm be placed in nomination for Vice-Chair. It was further moved by Member Simpson and seconded by Member Andersen that the secretary cast a unanimous vote for him, and that nominations be closed. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Secretary:

It was moved by Member Andersen and seconded by Member Simpson that the name of Joseph McDonald be placed in nomination for Secretary. It was further moved by Member Yemm and seconded by Member Andersen that the secretary cast a unanimous vote for him and that nominations be closed. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Due to the absence of Secretary McDonald, Chair Simpson appointed Ed Andersen as Secretary Pro-Tem.

Treasurer:

It was moved by Member Andersen and seconded by Member Groharing that the Board reappoint Robert Edison as Treasurer of the college district. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Legal Counsel:

It was moved by Member Groharing and seconded by Member Andersen that the law firm of Ward, Murray, Pace & Johnson, P.C., be retained as the college legal counsel. It a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Auditors:

It was moved by Member Wolf and seconded by Member Yemm that the Board approve the firm of Lindgren, Callihan, Van Osdol & Company, Ltd., as the college auditors. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

ICCTA
Representative:

It was moved by Member Andersen and seconded by Member Densmore that the Board appoint Richard Groharing as the ICCTA representative. In a roll call vote, all

(but Groharing) voted aye. Member Groharing: abstain. Motion carried. Student Trustee Johnson advisory vote: aye.

Depositories: It was moved by Member Yemm and seconded by Member Groharing that the Board approve all banks in the district and Harris Trust and Savings of Chicago as legal depositories for funds of the college. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Meeting Time: It was moved by Member Groharing and seconded by Member Densmore that Board meetings be held on the 4th Monday of the month at 7 p.m. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Board Policies: It was moved by Member Groharing and seconded by Member Densmore that the Board continue all existing policies and regulations until altered, amended, or abolished. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

President's Report: President Behrendt reported on the Upward Mobility Program (schooling for state employees); that the Manlius School District had been tentatively assigned by the ICCB to the SVCC District; that the college would hold an auction in the spring; that Jerry Mathis had written a chapter in The Future of Speech Communication Education recently published by the Speech Communication Association; that the college evaluates full- and part-time instructors (explained by Dean Thompson); and that a legislative luncheon would be held sometime in January.

Audit Report: Representatives from the auditing firm (John Van Osdol and Dick Wells) were present at the meeting, reviewed the 1989 audit report and answered questions from the Trustees. It was moved by Member Groharing and seconded by Member Andersen that the Board approve the 1989 audit as presented. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

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

Bills Payable: It was moved by Member Andersen and seconded by Member Yemm that the Board approve the following bills:

Educational Fund	\$528,924.37
Building Fund	30,235.20
Working Cash	400,000.00
Liability	2,026.76
Audit Fund	20,275.00
Building Proceeds	3,201.00

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

Payroll: It was moved by Member Andersen and seconded by Member Yemm that the Board approve the October 31 payroll in the amount of \$225,065.98 and November 15 in the amount of \$198,485.60. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Tuition Income: A summary of tuition income financial data for the summer semester (1989) was presented for information only.

Disk Drives (Title III): It was moved by Member Groharing and seconded by Member Densmore that the Board approve the low bid of Salem Computer Group in the amount of \$13,461 (plus \$700 for installation by Sorbus) for two additional disk drives for the IBM 4361 mainframe computer, to be funded from the Title III Grant. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Arrival: Member Joseph McDonald arrived at 8 p.m.

Bucket Truck Purchase: It was moved by Member Groharing and seconded by Member Densmore that the Board approve the purchase (when available) of a used bucket construction truck from Common-

wealth Edison Company, to be paid for from the operating funds of the college, at a price not to exceed \$6,500. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Workstudy
Rates:

It was moved by Member Andersen and seconded by Member Groharing that the Board approve increasing the workstudy rates of pay to \$3.80 per hour and \$4.00 per hour, effective January 1, 1990. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Executive Session:

At 8:05 p.m. it was moved by Member Groharing and seconded by Member Yemm that the Board adjourn to executive session to discuss the appointment, employment or dismissal of an employee. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Regular Session:

The Board returned to regular session at 8:20 p.m.

Assistant Base-
ball Coach:

It was moved by Member Yemm and seconded by Member Groharing that the Board approve the employment of Steven Harper as assistant baseball coach effective January 1, 1990 through June 30, 1990. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Donation:

It was moved by Member McDonald and seconded by Member Densmore that the Board approve the donations of computer equipment from National Manufacturing Company and monitoring systems from David Willis of Rock Falls. Motion voted and carried. Student Trustee Johnson advisory vote: aye.

Mileage
Reimbursement:

Discussion was held on the college mileage reimbursentment rate and the rate currently approved by the IRS for 1989 income tax purposes. It was moved by Member Groharing and seconded by Member Andersen that the Board approve for first reading the following:

Reimbursement when using personal automobiles for college travel will be at the rate of 25.5 cents per mile.

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

President's
Job Description:

It was moved by Member Wolf and seconded by Member Groharing that the Board approve (with one suggested change) for first reading the revised policy 204.01 Duties and Responsibilities of the President of the College. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Academic
Calendar:

It was moved by Member McDonald and seconded by Member Groharing that the Board approve the 1990-92 academic calendar as presented. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Cooperative
Programs:

It was moved by Member Andersen and seconded by Member Groharing that the Board approve deleting Cosmetology from our cooperative agreement with Kishwaukee and Building Construction from our cooperative agreement with Illinois Valley. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

ICCTA Essay
Tuition
Waivers:

As a part of the activities surrounding the 25th Anniversary of Illinois' system of Public Community Colleges, the ICCTA is sponsoring a state-wide essay contest on "What My Community College Means to Me". It was moved by Member Densmore and seconded by Member Yemm that the Board approve the granting of a six-credit tuition waiver for the SVCC essay winner and a three-credit tuition waiver for the runnerup. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

Reports:

Student Trustee Johnson told the Board that the Student Senate had entered a float for the Rock Falls Chamber's annual Christmas parade.

ICCTA representative Groharing reported that he had met the new ICCB Chair, Harry L. Crisp, and reminded the Trustees of the next ICCTA meeting to be held on January 19 and

20 at which time there will be a seminar for newly elected trustees and one on board chair/CEO partnerships.

Foundation liaison Yemm reported that the Foundation had held an orientation for new members on November 14 and that they would meet again on December 12.

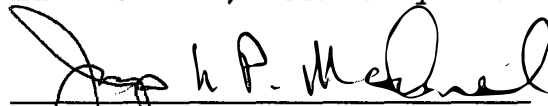
Adjournment:

Since the scheduled business was concluded, it was moved by Member Yemm and seconded by Member Andersen that the Board adjourn. The next meeting will be on December 18 at 7 p.m. In a roll call vote, all voted aye. Motion carried. Student Trustee Johnson advisory vote: aye.

The meeting adjourned at 9 p.m.

Respectfully submitted:


Ed Andersen, Secretary Pro-tem


Joseph McDonald, Secretary

For Board Meeting
of November 27, 1989

Agenda Item E-1--7

ORGANIZATION OF NEW BOARD

A reorganization of the Board of Trustees is required by law within 30 days of the election. President Behrendt will conduct the election of officers which include:

1. Chair
2. Vice-chair
3. Secretary

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

	<u>Current Appointments</u>
4. Treasurer	Robert Edison
5. Legal Counsel	Ward, Murray, Pace & Johnson, P.C.
6. Auditing Firm	Lindgren, Callihan Van Osdol & Co., Ltd.

RECOMMENDATION: Reappointment of the current individuals and firms to these positions for the next year. (Separate action is required for each appointment.)

7. ICCTA Representative Richard Groharing

For Board Meeting
of November 27, 1989

Agenda Item F

DESIGNATION OF DEPOSITORIES FOR FUNDS

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

RECOMMENDATION: It is recommended that the Board approve all banks and insured savings and loans in the district and Harris Trust and Savings of Chicago as legal depositories for funds of the college.

For Board Meeting
of November 27, 1989

Agenda Item G

DETERMINATION OF DATE AND TIME OF MEETINGS

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

RECOMMENDATION: It is recommended that the SVCC Board of Trustees continue to hold their regular meetings on the fourth Monday of each month at 7:00 p.m.

For Board Meeting of
November 27, 1989

Agenda Item H

CONFIRMATION OF BOARD POLICIES

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

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



**Sauk Valley
Community
College**

Agenda Item I-4

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

MEMORANDUM

TO: Dr. Behrendt
FROM: Zollie W. Hall *ZWH*
DATE: October 26, 1989

Richard, following is a list of the 10 forbs (flowering perennials) located just north of the baseball field:

- | | |
|---------------------------|----------------------|
| 1. Bergamot | 6. Purple Coneflower |
| 2. Water Thistle | 7. Yellow Coneflower |
| 3. 1st Year Compass Plant | 8. Wild Quinine |
| 4. 2nd Year Compass Plant | 9. Milk Weed |
| 5. Stiff Goldenrod | 10. Wild Rye |

Mr. Tim Keller is responsible for identifying them, developing a path in one section, and staking (printed names thereon) the forbs.

The sequence of events associated with the plot, is:

- project restoration authorized
Spring 1987
- collection of seeds
Summer 1987, Fall 1987
- part of the planting
Fall 1987, Spring 1988
- hot and dry
Summer 1988
- seeds collected and planted
Fall 1988
- attempted to burn the plot
Spring 1989
- forbs identified and path developed through portion of plot
Summer 1989

1989 has been a much better growing-season than 1988. Hopefully, with a good growing-season in 1990, a better display of color will be in evidence. The forbs were not planted in clusters.

If you have questions, please contact me.

lm

205.01 The College Calendar

A) The fiscal year of the college is from July 1 of one year to June 30 of the next year inclusive.

B) The college academic year shall begin with the registration and orientation scheduled just prior to the first day of instruction of the fall semester, whichever is earlier, and extend no less than one day beyond the official date of Commencement at the end of the Spring semester. For purposes of administration, the summer session is considered a special session outside the academic year calendar.

C) An administrative calendar specifying working days for all 12-month personnel will be issued by the Office of the President prior to the start of each fiscal year (July 1).

D) Sauk Valley Community College shall schedule a sufficient number of preparatory, instructional and testing days each semester to insure that adequate time is provided for teaching and learning and to comply with minimum State requirements and standards. The calendar shall also include days for registration, pre-entrance testing and other activities associated with admission to the college.

Revised 3/23/81

Updated 3/23/87

For Board Meeting
of November 27, 1989

Agenda Item J-5

TUITION INCOME REPORT FOR SUMMER

In accordance with the auditor's recommendation in past years, we are attaching a report from Dean Edison which shows a summary of tuition income financial data for the summer semester of 1989.

RECOMMENDATION: Information only.

NET TUITION RECEIPTS AND DEDUCTIONS

Deductions from Tuition	Summer 1982	Summer 1983	Summer 1984	Summer 1985	Summer 1986	Summer 1987	Summer 1988	Summer 1989
1. Tuition Refunds	8,144.00	13,085.00	11,030.00	11,242.00	8,807.40	8,366.50	10,909.80	9,390.20
2. Employee Waivers	3,359.20	3,484.80	3,287.60	2,662.40	3,057.60	2,100.00	2,996.00	2,240.00
3. Bad Debts	0.00	0.00	0.00	0.00	(158.40)	0.00	0.00	0.00
4. Senior Citizens	11,419.00	15,729.60	15,080.00	16,744.00	15,834.00	15,220.80	22,142.40	1,601.60
5. EOG Waivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Achievement Awards	0.00	100.00	0.00	0.00	0.00	0.00	0.00	174.00
7. TOTAL DEDUCTIONS	22,922.20	32,399.40	29,397.60	30,648.40	27,540.60	25,687.30	36,048.20	13,405.80
8. Actual Tuition Receipts	136,227.91	154,200.58	140,643.04	125,846.35	126,489.41	127,630.44	136,937.15	123,664.44
9. Actual Mid-Term Cr. Hrs.	7,519	6,769	5,558	5,266	5,005	4,796	5,305	4,318
10. Tuition Rec'd/Mid-Term Cr. Hrs. (Line 8 - 9)	18.12	22.78	25.30	23.90	25.27	26.61	25.81	28.64
11. Tuition Charged/Cr. Hrs.	19.00	24.00	26.00	26.00	26.00	28.00	28.00	28.00
12. Variable/Credit Hours	(0.88)	(1.22)	(0.70)	(2.10)	(0.73)	(1.39)	(2.19)	0.64

NET TUITION RECEIPTS AND DEDUCTIONS.

Deductions from Tuition	Summer 1974	Summer 1975	Summer 1976	Summer 1977	Summer 1978	Summer 1979	Summer 1980	Summer 1981
1. Tuition Refunds	2,075.50	3,210.90	4,518.00	4,136.60	6,083.20	3,916.80	4,352.00	5,290.00
2. Employee Waivers	1,339.00	1,261.65	1,951.60	1,522.50	1,635.00	2,512.60	2,711.00	1,592.20
3. Bad Debts	0.00	0.00	0.00	0.00	(192.00)	3,641.00	(949.60)	(15.34)
4. Senior Citizens	611.00	533.00	1,605.00	330.00	5,835.00	10,183.00	11,157.60	11,279.80
5. EOG Waivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Achievement Awards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. TOTAL DEDUCTIONS	4,025.50	5,005.55	8,074.60	5,989.10	13,361.20	20,253.40	17,271.00	18,146.66
8. Actual Tuition Receipts	41,970.02	79,774.04	76,463.43	66,352.41	66,943.88	75,306.43	116,630.55	111,846.67
9. Actual Mid-Term Cr. Hrs.	3,243	6,128	5,553	4,472	4,559	5,060	6,343	6,236
10. Tuition Rec'd/Mid-Term Cr. Hrs. (Line 8 - 9)	12.94	13.02	13.77	14.84	14.68	14.88	18.39	17.94
11. Tuition Charged/Cr. Hrs.	13.00	13.00	14.00	15.00	15.00	17.00	19.00	19.00
12. Variable/Credit Hours	(0.06)	0.02	(0.23)	(0.16)	(0.32)	(2.12)	(0.61)	(1.06)

For Board Meeting
of November 27, 1989

Agenda Item J-6

DISK DRIVES BID (TITLE III)

The Title III Grant provides funds for two additional disk drives for our IBM 4361 mainframe computer. We have advertised for bids and the results are attached.

RECOMMENDATION: Board of Trustees approval to accept the low bid from Salem Computer Group in the amount of \$13,461, plus \$700 for installation by Sorbus which was not a part of any of the bids. All funds to be derived from the Title III Grant.



**Sauk Valley
Community
College**

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

MEMORANDUM

TO: Dr. Behrendt
FROM: Robert Edison *Bob*
DATE: November 20, 1989
SUBJECT: IBM 4361 Disk Drive Bids

Advertisements were run in the Sterling Gazette and Dixon Telegraph on November 1, 1989, with bids having been received and opened November 17, 1989. The bids received were as follows:

<u>Name</u>	<u>Amount</u>
Bell Atlantic Systems Leasing Oakbrook Terrace, IL	\$13,735
El Camino Resources, Ltd. Farmington Hills, MI	13,800
IBM Rockford, IL	15,800
Lone Star Computer Corporation Mesquite, TX	16,450
The Meridian Group Deerfield, IL	Incomplete
Miller Information Processing Services Syracuse, NY	14,400
Frank J. Orlando & Co., Inc. Arlington Heights, IL	14,850
Salem Computer Group Winston-Salem, NC	13,461*

Memorandum to Dr. Behrendt
November 20, 1989
Page Two

RECOMMENDATION: Board of Trustee approval to accept the low bid from Salem Computer Group in the amount of \$13,461, plus \$700 for installation (Sorbus) which was not a part of any of the bids. Funds to be derived from the Title III Grant.

n
att

cc: Walt Clevenger

For Board Meeting
of November 27, 1989

Agenda Item J-7

BUCKET TRUCK PURCHASE

As the attached memorandum from Dean Edison outlines, we would like to obtain a used bucket truck from Commonwealth Edison for our outside maintenance use.

RECOMMENDATION: Board of Trustees approval to purchase, when available, a used bucket construction truck from Commonwealth Edison from the operating funds of the college at a price not to exceed \$6,500.



**Sauk Valley
Community
College**

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

MEMORANDUM

TO: Dr. Behrendt

DATE: November 14, 1989

FROM: Robert Edison *REB*

SUBJECT: Bucket Truck

During the past many years we have repaired the 83 high (28 feet) light poles on the campus from a hand ladder balanced on a truck which was purchased for \$50.00. The wooden ladder for this truck recently broke and replacements for these units are no longer manufactured. Even if the ladder replacements were available, the unit is relatively dangerous and inefficient and does not serve the campus well at this time.

I think I could possibly obtain a bucket truck from Commonwealth Edison, but the process would require a request that we be allowed to purchase the unit, the approval of the area district manager, the waiting period until Commonwealth Edison replaces their units, and the payment of the price at the time of sale. I would estimate at this time that the cost of this unit would be approximately \$6,000.

RECOMMENDATION: Board of Trustee approval to purchase, when available, a bucket construction truck from Commonwealth Edison from the operating funds of the College at a price not to exceed \$6,500.

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For Board Meeting of
November 27, 1989

Agenda Item J-8

WORK-STUDY RATES

As the attached memo from Dean Sagmoe details, we are currently paying \$3.35 and \$3.50 per hour to our federal work-study students. With the impending change in the minimum wage combined with our inability to fill positions at these pay rates, we would like to raise them to \$3.80 and \$4.00 per hour, effective January 1, 1990.


This is not college money and has no budget implications. However, it will result in fewer hours of service to the college since each of these students is allocated a certain amount of money for the total award and would use the award up faster at the higher rate of pay.

RECOMMENDATION: Board approval to increase the work-study rates of pay to \$3.80 per hour and \$4.00 per hour, effective January 1, 1990.

**MEMORANDUM**

TO: Dr. Behrendt

DATE: November 13, 1989

FROM: John Sagmoe 

SUBJECT: Workstudy Rates

Ron Marlier, Director of Financial Aids and I have conducted a review of the workstudy program and make the following recommendation.

Effective January 1, 1990, it is recommended that the workstudy base rate be adjusted to \$3.80 which is consistent with the federal minimum wage act which goes into effect April 1, 1990. It is further recommended that those positions currently being paid at the \$3.50 level be adjusted to \$4.00 per hour. This, in effect, increases the differential currently in effect for workstudy wages from 15 cents to 20 cents.

Summary:

Current wage	\$3.35
Proposed wage January 1, 1990	\$3.80
Current wage	\$3.50
Proposed wage January 1, 1990	\$4.00*

*The following workstudy positions are currently paid at the \$3.50 per hour rate; these would be increased to \$4.00 under this proposal.

- Physics lab assistant
- Building and grounds
- Maintenance
- Parking and protection
- Switchboard
- Math lab assistant

Justification for implementing the minimum wage January 1 instead of waiting for April 1 is to provide some consistency in planning for students as they build budgets for the second semester. Sauk Valley Community College is currently carrying vacancies in the workstudy program, the most significant number being in the maintenance-janitorial area. This area continues to be one of the more difficult to fill because of the nature of the work, inclement weather conditions, etc. The Financial Aids Office also reports

that we are losing students to outside firms, the main reason being that most of them are paying above the minimum wage already, and it is difficult to compete. It is felt that by committing students to positions at the beginning of the next semester, we can reduce the attrition and be more competitive in the market place. We also realize that on April 1 many of the off campus businesses and industries may also make adjustments, however, with the students in place on campus, it should help stabilize the student work force.

Implications to the College:

These adjustments will result in less hours of service to the institution because the total college workstudy budget will remain the same. This means that students will meet their financial aid need faster by working less hours. Supervisors will have to review, adjust, and monitor their student employee work schedules against their allocated work hours and make appropriate adjustments for the remainder of the fiscal year. A reference table is attached that matches the student award against average hours to be worked per week over a nine month period.

jo
attachment

For Board Meeting of
November 27, 1989

Agenda Item J-9

AUDIT REPORT

Mr. John Van Osdol will be present to review the 1989 audit report and answer any questions from the Board. In addition, attached is a summary of our operating budget versus actual trends from FY86 through FY89.

RECOMMENDATION: Board approval of the 1989 audit report.

SAUK VALLEY COMMUNITY COLLEGE
Dixon, Illinois

OPERATING BUDGET (Ed. and O/M)
VS. ACTUAL TRENDS
FY86 - FY89

November, 1989

	<u>1985-86</u>		<u>1986-87</u>		<u>1987-88</u>		<u>1988-89</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
Revenue	5,265,824 ¹	5,247,744	5,163,032	5,253,396	5,217,258	5,336,655 ³	5,274,794	5,286,164 ³
Expenditures	<u>5,203,516</u>	<u>4,841,504</u>	<u>5,480,634</u>	<u>4,967,338</u>	<u>5,746,719</u>	<u>5,330,822</u>	<u>5,946,995</u>	<u>5,435,965</u>
Surplus	<u>62,308</u>	<u>406,240</u>	<u>(317,602)</u>	<u>286,058</u>	<u>(529,461)</u>	<u>5,833</u>	<u>(672,201)</u>	<u>(149,801)</u>
Cash Carry- forward to start on July 1 of next fiscal year	\$386,727		\$1,310,451 ²		\$1,316,284		\$1,166,483	

1. Referendum revenue available for the first time, one-half in FY85 and one-half in FY86
2. Includes \$562,666 transferred in from Bond and Interest Fund and \$75,000 from Bookstore surplus
3. Includes \$136,000 (FY88) and \$167,000 (FY 89) interest transferred from Working Cash Fund as new legislation provides

SAUK VALLEY COMMUNITY

COLLEGE DISTRICT 506

FINANCIAL REPORT

June 30, 1989

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying general purpose financial statements of Sauk Valley Community College District 506 as of June 30, 1989, and for the year then ended. These general purpose financial statements are the responsibility of Sauk Valley Community College District 506 management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Sauk Valley Community College District 506 as of June 30, 1989, and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Sauk Valley Community College District 506. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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

September 1, 1989

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1989

	<u>Governmental Fund Types</u>		
	<u>General</u>	<u>Special Revenue</u>	<u>Cap Pro</u>
<u>A S S E T S</u>			
Cash on hand and in bank	\$ 22,842	\$311,163	\$
Investments - at cost	688,886		79
Interfund receivables	324,870	3,515	
Notes receivable - students		1,373	
Accounts receivable:			
Governmental claims		48,476	
Other	855	1,484	
Property taxes receivable	472,382	154,835	
Inventories			
Property and equipment			
Amount to be provided for compensated absences			
 Total assets	 <u>\$1,509,835</u>	 <u>\$520,846</u>	 <u>\$79</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Bank cash overdraft		\$ 33,771	
Interfund payables	\$ 1,705	327,126	
Accounts payable	70,596	4,000	
Due to Illinois State Board of Education	13,423		
Deferred tuition and fees	130,597	4,547	
Deferred replacement taxes	127,031		
Due to students			
Accrued compensated absences			
 Total liabilities	 <u>343,352</u>	 <u>369,444</u>	 <u>\$</u>
Fund Equity:			
Investment in General Fixed Assets			
Retained earnings - unreserved			
Fund Balance:			
Reserved for special functions and activities			
Fund balance unreserved - undesignated	<u>1,166,483</u>	<u>151,402</u>	<u>79</u>
 Total fund equity	 <u>1,166,483</u>	 <u>151,402</u>	 <u>79</u>
 Total liabilities and fund equity	 <u>\$1,509,835</u>	 <u>\$520,846</u>	 <u>\$79</u>

See Notes to Financial Statements.

<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u> <u>Trust and</u> <u>Agency Funds</u>	<u>Account Groups</u>		<u>Total (Memorandum Only)</u> <u>June 30, 1989</u>
		<u>General Fixed Assets</u>	<u>Long-Term Debt</u>	
<u>Enterprise</u>				
\$121,159	\$ 106,341			\$ 563,765
151,951	2,753,067			4,389,249
2,289	170,000			500,674
				1,373
	42,436			90,912
13,066	6			15,411
				627,217
127,395				127,395
		\$8,253,658		8,253,658
			\$144,933	144,933
<u>\$415,860</u>	<u>\$3,071,850</u>	<u>\$8,253,658</u>	<u>\$144,933</u>	<u>\$14,714,587</u>
	\$ 25,235			\$ 59,006
2,529	173,117			504,477
2,243				76,839
				13,423
				135,144
				127,031
	946			946
			\$144,933	144,933
<u>4,772</u>	<u>199,298</u>	<u>\$ -0-</u>	<u>144,933</u>	<u>1,061,799</u>
		8,253,658		8,253,658
411,088				411,088
	298,239			298,239
	<u>2,574,313</u>			<u>4,689,803</u>
<u>411,088</u>	<u>2,872,552</u>	<u>8,253,658</u>	<u>-0-</u>	<u>13,652,788</u>
<u>\$415,860</u>	<u>\$3,071,850</u>	<u>\$8,253,658</u>	<u>\$144,933</u>	<u>\$14,714,587</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL GOVERNMENTAL FUND TYPES AND
EXPENDABLE TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1989

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>	
Revenues:					
Local sources	\$1,826,215	\$ 578,878			\$2,405,093
State sources	1,684,021	244,335			1,928,356
Federal sources	186,028	385,046		\$935,278	1,506,352
Student tuition and fees	1,270,265				1,270,265
Other sources	<u>152,635</u>	<u>83,246</u>	<u>\$ 51,766</u>	<u>37,746</u>	<u>325,393</u>
Total revenues	<u>5,119,164</u>	<u>1,291,505</u>	<u>51,766</u>	<u>973,024</u>	<u>7,435,459</u>
Expenditures:					
Instruction	2,653,237			950,065	3,603,302
Academic support	220,669				220,669
Student services and aids	464,511				464,511
Public service	18,282				18,282
Operations and maintenance of plant	941,747				941,747
General administration	338,200			15,149	353,349
Institutional support	799,319	630,673	21,693		1,451,685
Restricted purposes	<u> </u>	<u>708,227</u>	<u> </u>	<u> </u>	<u>708,227</u>
Total expenditures	<u>5,435,965</u>	<u>1,338,900</u>	<u>21,693</u>	<u>965,214</u>	<u>7,761,772</u>
Excess (deficiency) of revenues over expenditures	(316,801)	(47,395)	30,073	7,810	(326,313)
Other financing sources (uses) - Permanent transfers in (out)	<u>167,000</u>	<u> </u>	<u> </u>	<u> </u>	<u>167,000</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(149,801)	(47,395)	30,073	7,810	(159,313)
Fund balance, beginning of year	<u>1,316,284</u>	<u>198,797</u>	<u>767,532</u>	<u>2,825</u>	<u>2,285,438</u>
Fund balance, end of year	<u>\$1,166,483</u>	<u>\$ 151,402</u>	<u>\$797,605</u>	<u>\$ 10,635</u>	<u>\$2,126,125</u>

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - COMPARED TO BUDGET
For the year ended June 30, 1989

	General		Variance
	Actual	Budget	Favorable (Unfavorable)
Revenues:			
Local sources	\$1,826,215	\$1,837,564	\$ (11,349)
State sources	1,684,021	1,727,074	(43,053)
Federal sources	186,028	190,056	(4,028)
Student tuition and fees	1,270,265	1,285,600	(15,335)
Other sources	<u>152,635</u>	<u>234,500</u>	<u>(81,865)</u>
Total revenues	<u>5,119,164</u>	<u>5,274,794</u>	<u>(155,630)</u>
Expenditures:			
Instruction	2,653,237	2,922,948	269,711
Academic support	220,669	221,703	1,034
Student services and aids	464,511	465,564	1,053
Public service	18,282	14,900	(3,382)
Operations and maintenance of plant	941,747	1,052,370	110,623
General administration	338,200	333,929	(4,271)
Institutional support	799,319	860,581	61,262
Restricted purposes			
Provision for contingencies	<u>-0-</u>	<u>75,000</u>	<u>75,000</u>
Total expenditures	<u>5,435,965</u>	<u>5,946,995</u>	<u>511,030</u>
Excess (deficiency) of revenues over expenditures	(316,801)	(672,201)	355,400
Other financing sources (uses) - Permanent transfers in (out)	<u>167,000</u>	<u>-0-</u>	<u>167,000</u>
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	(149,801)	<u>\$ (672,201)</u>	<u>\$ 522,400</u>
Fund balance, beginning of year	<u>1,316,284</u>		
Fund balance, end of year	<u>\$1,166,483</u>		

See Notes to Financial Statements.

<u>Special Revenue</u>		
<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
\$ 578,878	\$532,785	\$ 46,093
244,335		244,335
385,046		385,046
<u>83,246</u>	<u>80,251</u>	<u>2,995</u>
<u>1,291,505</u>	<u>613,036</u>	<u>678,469</u>

630,673	468,961	(161,712)
708,227	79,000	(629,227)
<u>1,338,900</u>	<u>547,961</u>	<u>(790,939)</u>
(47,395)	65,075	(112,470)
<u>(47,395)</u>	<u>\$ 65,075</u>	<u>\$(112,470)</u>
<u>198,797</u>		
<u>\$ 151,402</u>		

<u>Capital Projects</u>		
<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
	\$ 1	\$ (1)
	1	(1)
<u>\$ 51,766</u>	<u>40,000</u>	<u>11,766</u>
<u>51,766</u>	<u>40,002</u>	<u>11,764</u>

21,693	280,000	258,307
<u>21,693</u>	<u>280,000</u>	<u>258,307</u>
30,073	(239,998)	270,071
<u>30,073</u>	<u>\$(239,998)</u>	<u>\$270,071</u>
<u>767,532</u>		
<u>\$797,605</u>		

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 PROPRIETARY FUND TYPE AND SIMILAR TRUST FUND
 COMBINED STATEMENT OF REVENUES, EXPENSES AND
 CHANGES IN RETAINED EARNINGS/FUND BALANCE
 For the year ended June 30, 1989

	Proprietary Fund Type Enterprise Fund Actual	Fiduciary Fund Type Non-Expendable Trust Fund - Working Cash Fund Actual	Total (Memorandum Only)
Operating revenues:			
Sale of textbooks	\$352,186		\$ 352,186
Sale of supplies and other items	133,670		133,670
Sales tax collected	27,649		27,649
Interest income	10,147	\$ 167,979	178,126
Miscellaneous income	460		460
Total operating revenues	<u>524,112</u>	<u>167,979</u>	<u>692,091</u>
Operating expenses:			
Purchases:			
Textbooks	265,208		265,208
Supplies and other items	97,181		97,181
Freight on purchases	8,054		8,054
Inventory adjustment	8,611		8,611
Salaries and wages	45,231		45,231
Supplies	2,522		2,522
Travel	2,092		2,092
Equipment	2,598		2,598
Telephone	358		358
Dues and subscriptions	345		345
Sales tax paid	26,940		26,940
Other	1,807		1,807
Employee benefits	1,908		1,908
Total operating expenses	<u>462,855</u>	<u>-0-</u>	<u>462,855</u>
Net income from operations	61,257	167,979	229,236
Other expenses -			
Fund transfer to Building Fund		<u>167,000</u>	<u>167,000</u>
Net income	61,257	979	62,236
Retained earnings/fund balance, beginning of year	<u>349,831</u>	<u>2,562,699</u>	<u>2,912,530</u>
Retained earnings/fund balance, end of year	<u>\$411,088</u>	<u>\$2,563,678</u>	<u>\$2,974,766</u>

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
 PROPRIETARY FUND TYPE AND SIMILAR TRUST FUNDS
 COMBINED STATEMENT OF CHANGES IN
 FINANCIAL POSITION
 For the year ended June 30, 1989

	Proprietary Fund Type <u>Enterprise Fund</u>	Fiduciary Fund Type <u>Non-Expendable Trust Fund - Working Cash Fund</u>	<u>Total</u>
Sources of working capital:			
Operations -			
Net income	\$61,257	\$ 167,979	\$ 229,236
Uses of working capital -			
Permanent transfer to Educational Fund	<u> </u>	<u>167,000</u>	<u>167,000</u>
Increase in working capital	<u>\$61,257</u>	\$ <u>979</u>	\$ <u>62,236</u>
Elements of net increase (decrease) in working capital:			
Cash	\$54,905	\$ (97,183)	\$ (42,278)
Investments	10,147	95,162	105,309
Accounts receivable	4,013		4,013
Interfund receivables	2,289	170,000	172,289
Inventory	(8,610)		(8,610)
Accounts payable	(1,711)		(1,711)
Interfund payables	<u>224</u>	<u>(167,000)</u>	<u>(166,776)</u>
Increase in working capital	<u>\$61,257</u>	\$ <u>979</u>	\$ <u>62,236</u>

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
June 30, 1989

(A) Significant Accounting Policies:

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

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

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

Governmental Fund Types:

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

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, fiduciary, or major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue funds include the following: Liability, Protection and Settlement; Audit; Protection, Health and Safety; Student Loan; Student Activity; and Restricted Purposes Funds.

Capital Projects Funds - The Building Bond Proceeds Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Proprietary Fund Types -

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(A) Significant Accounting Policies (continued):

Fiduciary Fund Types:

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

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

Expendable Trust Funds - are those whose principal and income may be expended in the course of their designated operations and are accounted for in the same manner as governmental funds. The College Work Study Fund, Supplemental Educational Opportunity Grant Fund and the Pell Grant Fund are Expendable Trust Funds.

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

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

Account Groups:

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

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(A) Significant Accounting Policies (continued):

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group. Accrued compensated absences - vacation pay are accounted for in the General Long-Term Debt Account Group.

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

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

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

Basis of Accounting - The modified accrual basis of accounting is followed by the Governmental and Expendable Trust Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Replacement taxes received in advance are recorded as deferred revenue at year-end and recognized as revenue of the next fiscal year. Also, tuition received for summer school and the fall semester, 1989, and wages paid to summer school instructors prior to June 30, are deferred and recognized as such in the next fiscal year. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(B) Out-of-District Tuition:

The amount of cost charged for out-of-district students during the year ended June 30, 1989, has been computed using the guidelines provided in the 1987 edition of the Fiscal Management Manual (as revised July 1, 1989), prepared by the Illinois Community College Board.

(C) Changes in General Fixed Assets:

	<u>Balance</u> <u>July 1, 1988</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 1989</u>
Land	\$ 162,650			\$ 162,650
Land improvements	711,837			711,837
Buildings	3,457,619	\$505,517		3,963,136
Equipment	<u>3,204,168</u>	<u>238,725</u>	<u>\$26,858</u>	<u>3,416,035</u>
	<u>\$7,536,274</u>	<u>\$744,242</u>	<u>\$26,858</u>	<u>\$8,253,658</u>

The following is a summary of the changes in investment in general fixed assets by Fund for the year ended June 30, 1989:

Educational Fund	\$1,433,726	\$102,821	\$20,034	\$1,516,513
Building and Maintenance Fund	130,137	14,373	2,243	142,267
Building Bond Proceeds Fund	5,641,365	21,693	3,889	5,659,169
Bookstore Fund	16,250	2,461	263	18,448
Restricted Purposes Fund	314,796	115,413	429	429,780
Protection, Health and Safety Fund	<u> </u>	<u>487,481</u>	<u> </u>	<u>487,481</u>
	<u>\$7,536,274</u>	<u>\$744,242</u>	<u>\$26,858</u>	<u>\$8,253,658</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(D) Interfund Receivable and Payable Balances:

At June 30, 1989, interfund receivables and payables consisted of the following:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
Educational:		
Bookstore		\$ 1,705
Student Activity	\$134,174	
Restricted Purposes	16,380	
Work Study	6,117	
Operations, Building and Maintenance:		
Restricted Purposes	1,198	
Working Cash	167,000	
Working Cash:		
Protection, Health and Safety	170,000	
Operations, Building and Maintenance		167,000
Bookstore:		
Educational	1,705	
Liability, Protection and Settlement		692
Student activity	584	1,837
Student Loan -		
Student Activity	349	
Student Activity:		
Educational		134,174
Bookstore	1,837	584
Student Loan		349
Restricted Purposes:		
Educational		16,380
Liability, Protection and Settlement		637
Operations, Building and Maintenance		1,198
Work Study Fund -		
Educational		6,117
Liability, Protection and Settlement:		
Restricted Purposes	637	
Bookstore	692	
Protection, Health and Safety -		
Working Cash	<u> </u>	<u>170,000</u>
	<u>\$500,673</u>	<u>\$500,673</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(E) Retirement Commitments:

State University Retirement System (SURS):

Sauk Valley Community College District 506 is a participating member of the State University Retirement System of the State of Illinois (SURS). Members of SURS consist of all persons employed at one-half time or more in positions in which services are expected to be rendered for a full and complete school term. The College's payroll for the year ended June 30, 1989 was \$4,510,153; of this amount \$3,900,588 represents salaries paid to covered employees.

The following is a description of the major provisions of SURS:

SURS is a cost-sharing, multiple-employer public employee retirement system. The System covers the faculty and nonacademic employees of the State Universities and Colleges, Class I Community Colleges, the State Scientific Surveys and other related agencies. Employer contributions to SURS are paid by the State of Illinois on behalf of College employees. The State's share of the cost for all benefits provided by the State Universities Retirement System averages about 7.676% of total earnings of all members covered by the System. This is in addition to the member's cost of 8% of earnings. When employees are paid from federal funds administered by the College, there is a statutory requirement for the district to pay an employer contribution of 7.676 percent of these salaries. For the year ended June 30, 1989 salaries for covered employees totaling \$102,274 were paid from federal funds, which required employer contributions of \$7,850. However, these contributions were reimbursed to the College by the respective Federal grants. The College is also required by statute to make employer contributions for teachers retiring under the early retirement option. These payments vary depending on the age and salary of the teacher. The maximum payment of 100 percent of the employee's salary is required, if the employee is 60 years old with at least 8 years of service or at any age if the employee has 35 or more years of service. For the year ended June 30, 1989, the College incurred no liability for employer contributions under the early retirement option.

The pension plan provides retirement benefits, health insurance, and death and disability benefits. A member qualifies for a retirement annuity after attaining one of the following: age 62 with five years of service credit; age 60 with eight years; age 55 with 20 years. If retirement occurs between age 55 and 60 with less than 35 years of service, the annuity will be reduced at the rate of 1/2 percent for each month the member is under age 60. A member age 55 with less than 35 years of service credit may use the early retirement option to avoid a discount for early retirement, if retirement occurs before August 31, 1992 and within six months of the last day of service, requiring contributions and if the member and employer both make a one-time contribution to SURS.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(E) Retirement Commitments (continued):

State University Retirement System (SURS) (continued):

The retirement benefit is determined by the average salary of the four highest consecutive salary rates of creditable service and the percentage of average salary to which the member is entitled. This percentage is determined by the following formula: 1.67 percent for each of the first ten years, plus 1.9 percent for each of the next ten years, plus 2.1 percent for each of the next ten years, plus 2.3 percent for each year over 30. The maximum retirement benefit, 80 percent of average salary, is achieved with 40 years of service. However, a person who becomes a participant after September 14, 1977 is subject to a maximum of 75%. Each annuitant receives an annual 3 percent increase in the original retirement benefit, beginning January 1 following attainment of age 61 or following the first anniversary of retirement, whichever is later.

Member contributions, established by statute, are 8 percent of earnings. Employer contributions made by the State of Illinois are based on annual appropriations which are less than statutory actuarial funding of normal cost and interest on the unfunded pension benefit obligation.

(F) Cash and Investments:

The College's cash and investments throughout the year and at year-end consisted of demand deposit accounts, NOW accounts, savings accounts, certificates of deposit, U.S. treasury bills and repurchase agreements. The College classifies these accounts between cash and investments on the combined balance sheet according to liquidity and intended use.

Section 103.47 of the Illinois Public Community College Act and Sections 901-907 of the Investment of the Public Funds Act allow current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of a community college, including restricted and non-restricted funds, to be invested. These college funds may be invested in the following types of securities:

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(F) Cash and Investments (continued):

- a) Bonds, notes, certificates of indebtedness, treasury bills, and other securities issued by the United States.
- b) Interest-bearing savings accounts, certificates of deposit, or time deposits with a bank or any other investment constituting direct obligations of any bank.
- c) Short-term obligations of U.S. corporations with assets exceeding \$500 million, i.e., commercial paper. These obligations must be rated within the three highest classifications established by two or more standard rating services. Additionally, the obligations must mature within 180 days.
- d) Money market mutual funds registered under the Investment Company Act of 1940 provided that the portfolio of such money market mutual fund is limited to type "a" investments and agreements to repurchase such obligations.
- e) Short-term discount obligations issued by the Federal National Mortgage Association.
- f) Shares or other securities issued by savings and loan associations.
- g) Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered in the United States with its principal office located in Illinois.
- h) Certificates or securities issued by the Public Treasurers' Investment Pool.
- i) Funds managed, operated, and administered by a bank.
- j) Repurchase agreements in which the instrument and the transaction meet the requirements of Sections 901-907 of the Investments of Public Funds Act of the Illinois Revised Statutes.

Deposits (includes all accounts except repurchase agreements and U.S. treasury bills):

At year-end the carrying amount of the College's deposits totaled \$2,710,651 and the bank balances totaled \$3,172,026.

Bank Balances

Category 1

Deposits covered by federal depository insurance,
or by collateral held by the College, or its agent,
in the College's name

\$3,163,152

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(F) Cash and Investments (continued):

Bank Balances

Category 2

Deposits covered by collateral held by the pledging financial institution's trust department, or by its agent, in the College's name

-0-

Category 3

Deposits covered by collateral held by the pledging financial institution, or its trust department, or its agent but not in the College's name, and deposits which are uninsured and uncollateralized

8,874

Total deposits

\$3,172,026

Repurchase agreements and U.S. treasury bills:

The College's repurchase agreements and U.S. treasury bills are categorized to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the College or its agent in the College's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the College's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the College's name.

	Carrying Amount			Total	Market Value
	Category 1	Category 2	Category 3		
Repurchase agreements	\$ <u>997,994</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>997,994</u>	\$ <u>997,994</u>
U.S. treasury bills	\$ <u>1,184,153</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>1,184,153</u>	\$ <u>1,215,297</u>

All of the above deposits, repurchase agreements and U.S. treasury bills are permitted investments under Illinois law.

(G) Property Taxes:

Revenue is recorded in the year of the tax levy to the extent that it is expected to be collected within sixty days after June 30, 1989, to be used to pay liabilities of the current period. The portion of the 1988 tax levy that was either collected or accrued as of June 30, 1989 totals \$1,165,872, which is approximately one-half of the 1988 levy.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(G) Property Taxes (continued):

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

	<u>1986</u>	<u>1987</u>	<u>1988</u>
Assessed Valuations:			
Whiteside County	\$327,643,936	\$307,311,399	\$299,019,115
Lee County	230,950,153	228,327,215	225,660,141
Ogle County	51,262,374	51,818,032	50,175,158
Henry County	2,162,681	2,090,530	1,886,457
Bureau County	31,891,363	33,195,546	30,047,737
Carroll County	<u>41,872,192</u>	<u>40,965,890</u>	<u>38,408,682</u>
	<u>\$685,782,699</u>	<u>\$663,708,612</u>	<u>\$645,197,290</u>
Tax Rates:			
Educational Fund	.2450	.2450	.2450
Operations, Building and Maintenance Fund	.0300	.0300	.0300
Protection, Health and Safety Fund	.0000	.0478	.0499
Liability, Protection and Settlement Fund	.0120	.0280	.0334
Audit Fund	<u>.0027</u>	<u>.0028</u>	<u>.0031</u>
	<u>.2897</u>	<u>.3536</u>	<u>.3614</u>
Tax Extensions:			
Educational Fund	\$1,680,168	\$1,626,086	\$1,580,733
Operations, Building and Maintenance Fund	205,735	199,113	193,559
Protection, Health and Safety Fund	-0-	317,253	321,953
Liability, Protection and Settlement Fund	82,294	185,838	215,496
Audit Fund	<u>18,516</u>	<u>18,584</u>	<u>20,001</u>
	<u>\$1,986,713</u>	<u>\$2,346,874</u>	<u>\$2,331,742</u>
Tax Collections:			
Educational Fund	\$1,685,399	\$1,631,039	\$ 371,673
Operations, Building and Maintenance Fund	206,385	199,716	43,092
Protection, Health and Safety Fund	-0-	318,218	71,372
Liability, Protection and Settlement Fund	82,546	186,416	48,479
Audit Fund	<u>18,574</u>	<u>18,644</u>	<u>4,039</u>
	<u>\$1,992,904</u>	<u>\$2,354,033</u>	<u>\$ 538,655</u>
Percent of Levy collected	<u>100.31%</u>	<u>100.31%</u>	<u>23.10%</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1989

(H) Legal Debt Margin:

The following is a schedule of the legal debt margin of the College as of June 30, 1989:

Assessed Valuation - 1988	\$ <u>645,197,290</u>
Debt limit, 2.875% of assessed valuation	\$ 18,549,422
Less bonded indebtedness	<u>-0-</u>
Legal debt margin, June 30, 1989	\$ <u>18,549,422</u>

(I) Contingent Liabilities:

The College participates in a number of state and federally assisted grant programs, principal of which are the U.S. Department of Education Pell Grant, College Work Study, SEOG Programs along with several grants through the Illinois State Board of Education. In addition, there are several smaller grants through numerous other grant agencies. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1989 have not yet been conducted. Accordingly, the College's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the College expects such amounts, if any, to be immaterial.

(J) Excess of Expenditures Over Budget:

The Protection, Health and Safety Fund overspent its budget by \$171,520.

(K) Deficit Fund Balances:

The following funds had a deficit fund balance at June 30, 1989:

	<u>Deficit Fund Balance</u>
Protection, Health and Safety Fund	\$ 3,450
Student Activity Fund	16,412
Restricted Purposes Fund	4,750

SUPPLEMENTAL FINANCIAL STATEMENTS

LLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL FUNDS
COMBINING BALANCE SHEET
June 30, 1989

	<u>Educational Fund</u>	<u>Operations, Building and Maintenance Fund</u>	<u>Total General Funds</u>
<u>A S S E T S</u>			
Cash on hand	\$ 15,792	\$ 7,050	\$ 22,842
Investments - at cost	382,769	306,117	688,886
Interfund receivables:			
Student Activity Fund	134,175		134,175
Restricted Purposes Fund	16,380	1,198	17,578
Working Cash Fund		167,000	167,000
College Work Study Fund	6,117		6,117
Accounts receivable		855	855
Property taxes receivable	<u>418,694</u>	<u>53,688</u>	<u>472,382</u>
Total assets	<u>\$973,927</u>	<u>\$535,908</u>	<u>\$1,509,835</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Interfund payables -			
Bookstore Fund	\$ 1,705		\$ 1,705
Accounts payable	38,875	\$ 31,721	70,596
Due to Illinois State Board of Education	13,423		13,423
Deferred tuition and fees	130,597		130,597
Deferred replacement taxes	<u>127,031</u>		<u>127,031</u>
Total liabilities	311,631	31,721	343,352
Fund balance, unreserved - undesignated	<u>662,296</u>	<u>504,187</u>	<u>1,166,483</u>
Total liabilities and fund balance	<u>\$973,927</u>	<u>\$535,908</u>	<u>\$1,509,835</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

GENERAL FUNDS

COMBINING STATEMENT OF REVENUES AND
EXPENDITURES COMPARED TO BUDGET
AND CHANGES IN FUND BALANCE
For the year ended June 30, 1989

	Educational Fund	Operations, Building and Maintenance Fund	Total General Funds	
			Actual	Budget
Revenues:				
Local sources	\$1,629,000	\$ 197,215	\$1,826,215	\$1,837,564
State sources	1,684,021		1,684,021	1,727,074
Federal sources	186,028		186,028	190,056
Student tuition and fees	1,270,265		1,270,265	1,285,600
Other sources	<u>111,339</u>	<u>41,296</u>	<u>152,635</u>	<u>234,500</u>
Total revenues	<u>4,880,653</u>	<u>238,511</u>	<u>5,119,164</u>	<u>5,274,794</u>
Expenditures:				
Instruction	2,653,237		2,653,237	2,922,948
Academic support	220,669		220,669	221,703
Student services and aids	464,511		464,511	465,564
Public service	18,282		18,282	14,900
Operations and maintenance of plant	511,959	429,788	941,747	1,052,370
General administration	338,200		338,200	333,929
Institutional support	799,319		799,319	860,581
Provision for contingencies				<u>75,000</u>
Total expenditures	<u>5,006,177</u>	<u>429,788</u>	<u>5,435,965</u>	<u>5,946,995</u>
Excess (deficiency) of revenues over expenditures	(125,524)	(191,277)	(316,801)	(672,201)
Other financing sources - Permanent transfers in		<u>167,000</u>	<u>167,000</u>	
Excess (deficiency) of revenues over expenditures and other financing sources	(125,524)	(24,277)	(149,801)	<u>\$ (672,201)</u>
Fund balance, beginning of year	<u>787,820</u>	<u>528,464</u>	<u>1,316,284</u>	
Fund balance, end of year	<u>\$ 662,296</u>	<u>\$ 504,187</u>	<u>\$1,166,483</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF REVENUES COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Local Sources:			
1987 taxes	\$ 819,694	\$ 811,869	\$ 7,825
1988 taxes	790,367	811,869	(21,502)
Back taxes	28	-0-	28
In lieu of taxes	508	-0-	508
Charge-back revenue	18,403	15,000	3,403
	<u>1,629,000</u>	<u>1,638,738</u>	<u>(9,738)</u>
State Sources:			
State apportionment	1,322,649	1,322,250	399
State equalization	54,720	54,720	-0-
Advanced technology grant	-0-	17,104	(17,104)
Vocational technical education - Regular reimbursement	83,157	100,000	(16,843)
Corporate personal property replacement tax	223,495	233,000	(9,505)
	<u>1,684,021</u>	<u>1,727,074</u>	<u>(43,053)</u>
Federal Sources:			
Vocational technical education - Equipment reimbursement	19,388	16,000	3,388
Work study	160,421	171,056	(10,635)
Other federal	6,219	3,000	3,219
	<u>186,028</u>	<u>190,056</u>	<u>(4,028)</u>
Student Tuition and Fees:			
Tuition	1,210,436	1,233,200	(22,764)
Fees	41,547	37,500	4,047
Public services income	18,282	14,900	3,382
	<u>1,270,265</u>	<u>1,285,600</u>	<u>(15,335)</u>
Other Sources:			
Interest on investments	34,861	125,000	(90,139)
Other revenue	76,478	84,000	(7,522)
	<u>111,339</u>	<u>209,000</u>	<u>(97,661)</u>
Total revenues	<u>\$4,880,653</u>	<u>\$5,050,468</u>	<u>\$ (169,815)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction:			
Division of Business:			
Salaries - full time	\$ 228,224	\$ 228,224	\$ -0-
Contractual services	5,124	10,500	5,376
General materials and supplies	13,078	11,475	(1,603)
Conference and meeting expenses	383	1,400	1,017
Equipment	7,474	-0-	(7,474)
	<u>254,283</u>	<u>251,599</u>	<u>(2,684)</u>
Food Service:			
Contractual services	1,875	1,000	(875)
General materials and supplies	5	500	495
Conference and meeting expense	-0-	100	100
	<u>1,880</u>	<u>1,600</u>	<u>(280)</u>
Division of Agriculture -			
General materials and supplies	<u>577</u>	<u>400</u>	<u>(177)</u>
Division of Industrial Education:			
Salaries - full time	174,319	210,879	36,560
Contractual services	3,170	6,400	3,230
General materials and supplies	14,308	16,145	1,837
Conference and meeting expenses	1,100	1,400	300
Equipment	21,763	-0-	(21,763)
	<u>214,660</u>	<u>234,824</u>	<u>20,164</u>
Cosmetology:			
Contractual services	24,096	25,900	1,804
General materials and supplies	-0-	600	600
Conference and meeting expense	-0-	100	100
	<u>24,096</u>	<u>26,600</u>	<u>2,504</u>
Human Service:			
Contractual services	-0-	100	100
General materials and supplies	1,119	1,200	81
Conference and meeting expenses	80	625	545
	<u>1,199</u>	<u>1,925</u>	<u>726</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Division of Social Science:			
Salaries - full time	127,535	127,535	-0-
General materials and supplies	5,589	5,070	(519)
Conference and meeting expenses	557	1,500	943
	<u>133,681</u>	<u>134,105</u>	<u>424</u>
Emergency Medical Technicians:			
Contractual services	515	2,500	1,985
General materials and supplies	518	900	382
Conference and meeting expense	-0-	200	200
	<u>1,033</u>	<u>3,600</u>	<u>2,567</u>
Criminal Justice:			
Salaries - full time	24,731	24,731	-0-
Contractual services	-0-	500	500
General materials and supplies	1,174	1,930	756
Conference and meeting expenses	953	1,000	47
	<u>26,858</u>	<u>28,161</u>	<u>1,303</u>
Library Technology -			
General materials and supplies	57	100	43
Division of Humanities:			
Humanities Department:			
Salaries - full time	241,882	305,865	63,983
General materials and supplies	2,243	3,500	1,257
Conference and meeting expense	1,037	3,200	2,163
	<u>245,162</u>	<u>312,565</u>	<u>67,403</u>
Art Department:			
Salaries - full time	32,746	32,746	-0-
General materials and supplies	105	600	495
Conference and meeting expense	-0-	200	200
	<u>32,851</u>	<u>33,546</u>	<u>695</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Division of Humanities			
(continued):			
Music Department:			
Salaries - full time	63,944	63,944	-0-
Contractual services	635	1,800	1,165
General materials and supplies	1,947	4,450	2,503
Conference and meeting expenses	13	1,100	1,087
	<u>66,539</u>	<u>71,294</u>	<u>4,755</u>
Division of Math Science:			
Salaries - full time	229,855	236,455	6,600
Contractual services	-0-	900	900
General materials and supplies	10,660	11,650	990
Conferences and meeting expense	930	1,400	470
Equipment	3,219	-0-	(3,219)
	<u>244,664</u>	<u>250,405</u>	<u>5,741</u>
Medical Laboratory Technology:			
Salaries - full time	61,047	61,347	300
Contractual services	4,645	9,450	4,805
General materials and supplies	12,072	13,465	1,393
Conference and meeting expenses	924	1,240	316
	<u>78,688</u>	<u>85,502</u>	<u>6,814</u>
AD Nursing:			
Salaries - full time	80,376	80,376	-0-
Salaries - office staff	14,616	14,195	(421)
Contractual services	354	380	26
General materials and supplies	4,344	4,742	398
Conference and meeting expenses	1,412	1,550	138
Equipment	1,713	-0-	(1,713)
	<u>102,815</u>	<u>101,243</u>	<u>(1,572)</u>
LP Nursing:			
Salaries - full time	51,523	51,523	-0-
Contractual services	141	100	(41)
General materials and supplies	2,537	3,245	708
Conference and meeting expenses	150	700	550
Equipment	643	-0-	(643)
	<u>54,994</u>	<u>55,568</u>	<u>574</u>
Radiology Technology:			
Salaries - full time	44,528	56,005	11,477
Contractual services	2,747	3,100	353
General materials and supplies	2,316	3,440	1,124
Conference and meeting expenses	4,649	4,700	51
	<u>54,240</u>	<u>67,245</u>	<u>13,005</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Division of Physical Education:			
Salaries - full time	55,010	55,010	-0-
Contractual services	2,654	3,300	646
General materials and supplies	905	800	(105)
Conference and meeting expenses	-0-	800	800
Equipment	400	-0-	(400)
	<u>58,969</u>	<u>59,910</u>	<u>941</u>
Nurses Aide:			
Contractual services	-0-	200	200
General materials and supplies	938	1,190	252
Conference and meeting expenses	189	200	11
	<u>1,127</u>	<u>1,590</u>	<u>463</u>
Instructional Programs			
Administration:			
Salaries - secretarial	50,422	49,920	(502)
Student employees - federal (faculty office)	9,625	13,000	3,375
Student employees - federal (workroom)	4,156	5,000	844
Contractual (workroom)	8,631	8,000	(631)
Contractual (faculty office)	565	450	(115)
Contractual (unallocated)	430	1,400	970
General materials and supplies (workroom)	(6,639)	1,000	7,639
General materials and supplies (office)	960	1,450	490
General materials and supplies (institutional committee)	1	300	299
Equipment	6,257	-0-	(6,257)
	<u>74,408</u>	<u>80,520</u>	<u>6,112</u>
Public Information:			
Salaries	22,737	40,960	18,223
Salaries - secretarial	9,318	2,000	(7,318)
General materials and supplies	98,097	97,800	(297)
Conference and meeting expenses	860	1,300	440
Equipment	5,652	-0-	(5,652)
	<u>136,664</u>	<u>142,060</u>	<u>5,396</u>
Assistant Dean of Arts and Science:			
Salaries - administrative	42,410	42,410	-0-
Part-time overload	78,045	59,000	(19,045)
Salaries - summer session	47,544	44,000	(3,544)

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Instruction (continued):			
Assistant Dean of Arts and Science (continued):			
Night premiums	200	-0-	(200)
Salaries - secretarial	15,745	15,950	205
Student employees - federal	7,386	7,879	493
Contractual services	34	500	466
General materials and supplies	975	900	(75)
Conference and meeting expenses	840	2,000	1,160
	<u>193,179</u>	<u>172,639</u>	<u>(20,540)</u>
Assistant Dean of Business and Technology:			
Salaries - administrative	46,010	46,010	-0-
Salaries - instructional - part-time overload	122,568	120,000	(2,568)
Night premiums	1,500	-0-	(1,500)
Salaries - summer session	41,401	43,000	1,599
Salaries - secretarial	17,730	17,730	-0-
Student employees - federal	15,429	15,979	550
General materials and supplies	1,148	1,200	52
Conference and meeting expenses	2,171	3,000	829
	<u>247,957</u>	<u>246,919</u>	<u>(1,038)</u>
Assistant Dean of Community Education:			
Salaries - administrative	40,925	40,925	-0-
Instructional salaries	50,116	100,000	49,884
Community services coordinators	6,565	8,500	1,935
Salaries - secretarial	12,971	13,040	69
Student employees - federal	1,537	1,570	33
Contractual services	890	3,500	2,610
General materials and supplies	3,055	8,000	4,945
Conference and meeting expenses	1,895	2,250	355
	<u>117,954</u>	<u>177,785</u>	<u>59,831</u>
Director of Health and Natural Sciences:			
Salaries - administrative	39,225	39,225	-0-
Salaries - instructional part-time overload	44,751	38,700	(6,051)
Salaries - summer session	16,769	10,500	(6,269)
Student employees - federal	2,310	4,820	2,510
Contractual services	-0-	200	200
General materials and supplies	746	1,200	454
Conference and meeting expenses	546	1,250	704
	<u>104,347</u>	<u>95,895</u>	<u>(8,452)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Instruction (continued):			
Academic Skills Center:			
Salaries - full time	62,360	62,681	321
General materials and supplies	6,983	9,000	2,017
Conference and meeting expense	572	700	128
	<u>69,915</u>	<u>72,381</u>	<u>2,466</u>
Honors Program:			
Contractual services	-0-	100	100
General materials and supplies	142	400	258
Conference and meeting expense	67	270	203
	<u>209</u>	<u>770</u>	<u>561</u>
Dean of Instruction:			
Salaries - administrative	52,500	52,500	-0-
Salaries - secretarial	20,425	20,425	-0-
Student - tutors	1,787	3,000	1,213
Student employees - federal	3,707	4,250	543
General materials and supplies	2,027	2,000	(27)
Conference and meeting expenses	2,483	2,000	(483)
Equipment	3,815	-0-	(3,815)
	<u>86,744</u>	<u>84,175</u>	<u>(2,569)</u>
Capital Outlay:			
Equipment	1,269	128,022	126,753
Equipment (state vocational)	22,218	-0-	(22,218)
	<u>23,487</u>	<u>128,022</u>	<u>104,535</u>
Total Instruction	<u>2,653,237</u>	<u>2,922,948</u>	<u>269,711</u>
Academic Support -			
Learning Resource Center:			
Salaries - professional	101,658	100,319	(1,339)
Salaries - secretarial	30,206	30,375	169
Student employees - federal	10,165	12,809	2,644
Contractual services	9,529	10,600	1,071
Library supplies	14,324	17,050	2,726
Audio visual supplies	6,981	6,500	(481)
Xerox supplies	(5,451)	2,000	7,451
Library books	40,732	40,000	(732)
Conference and meeting expenses	2,056	2,050	(6)
Equipment	10,469	-0-	(10,469)
Total Academic Support	<u>220,669</u>	<u>221,703</u>	<u>1,034</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989.

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Student Services and Aids:			
Admissions and Records:			
Salaries - professional	31,167	34,000	2,833
Salaries - secretarial	56,875	61,100	4,225
Salaries - student employees - federal	11,332	10,958	(374)
Contractual services	1,344	1,880	536
General materials and supplies	10,710	12,000	1,290
Conference and meeting expenses	1,890	2,500	610
Equipment	4,460	-0-	(4,460)
	<u>117,778</u>	<u>122,438</u>	<u>4,660</u>
Counseling and Testing:			
Salaries - professional	87,627	88,566	939
Salaries - secretarial	15,889	15,950	61
	<u>103,516</u>	<u>104,516</u>	<u>1,000</u>
Health Service -			
General materials and supplies	<u>21</u>	<u>300</u>	<u>279</u>
Financial Aids:			
Salaries - professional	41,025	41,025	-0-
Salaries - secretarial	30,910	30,910	-0-
	<u>71,935</u>	<u>71,935</u>	<u>-0-</u>
Administration of Student Services and Aids:			
Salaries - administrative	49,850	49,850	-0-
Salaries - secretarial	20,330	20,330	-0-
Salaries - student employees federal	43,716	45,100	1,384
Other salaries (coaching)	18,810	21,000	2,190
Contractual services	524	600	76
General materials and supplies	18,537	17,300	(1,237)
Student recruitment	1,666	1,500	(166)
Commencement	8,195	6,000	(2,195)
Conference and meeting expenses	5,128	4,695	(433)
Equipment	4,505	-0-	(4,505)
	<u>171,261</u>	<u>166,375</u>	<u>(4,886)</u>
Total Student Services and Aids	<u>464,511</u>	<u>465,564</u>	<u>1,053</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Public Service:			
Salaries	10,867	4,600	(6,267)
Contractual services	4,621	5,000	379
General materials and supplies	<u>2,794</u>	<u>5,300</u>	<u>2,506</u>
Total Public Service	<u>18,282</u>	<u>14,900</u>	<u>(3,382)</u>
Operations and Maintenance of Plant:			
Salaries - service staff	384,738	401,580	16,842
Salaries - student employees - federal	52,529	82,000	29,471
Salaries - federal work study matrons	12,880	-0-	(12,880)
Telephone	<u>61,812</u>	<u>65,000</u>	<u>3,188</u>
Total Operations and Maintenance of Plant	<u>511,959</u>	<u>548,580</u>	<u>36,621</u>
General Administration:			
President's office:			
Salaries - administrative	69,960	69,960	-0-
Salaries - secretarial	23,390	23,390	-0-
Salaries - student employees - federal	2,358	3,484	1,126
Contractual services	36	600	564
General materials and supplies	4,473	2,200	(2,273)
Conference and meeting expenses	6,145	5,500	(645)
Special affairs	3,667	3,500	(167)
Other conference and meeting expenses	6,466	6,800	334
Equipment	<u>2,971</u>	<u>-0-</u>	<u>(2,971)</u>
	<u>119,466</u>	<u>115,434</u>	<u>(4,032)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
General Administration (continued):			
Business Office:			
Salaries - administrative	94,150	94,150	-0-
Salaries - professional	21,890	21,890	-0-
Salaries - secretarial	84,427	85,855	1,428
Contractual services	5,090	6,000	910
General materials and supplies	5,465	7,000	1,535
Conference and meeting expenses	3,575	3,600	25
Equipment	<u>4,137</u>	<u>-0-</u>	<u>(4,137)</u>
	<u>218,734</u>	<u>218,495</u>	<u>(239)</u>
Total General Administration	<u>338,200</u>	<u>333,929</u>	<u>(4,271)</u>
Institutional Support:			
Board of Trustees:			
Contractual - legal	12,622	8,000	(4,622)
Other general supplies (election)	648	1,500	852
Conference and meeting expenses	<u>4,274</u>	<u>4,500</u>	<u>226</u>
	<u>17,544</u>	<u>14,000</u>	<u>(3,544)</u>
Institutional Expenses:			
Salaries - secretarial	17,101	15,740	(1,361)
Student employees - federal	2,963	5,935	2,972
Contingency federal work study	4,461	4,448	(13)
Group medical and life insurance	350,569	340,000	(10,569)
Tuition reimbursements	4,698	4,000	(698)
In service training	5,501	7,000	1,499
Unallocated contractual	897	1,800	903
Supplies (faculty association)	141	200	59
Postage	47,481	47,900	419
Publications and dues	9,079	7,500	(1,579)
Advertising	847	700	(147)
Recruitment	14,038	6,000	(8,038)
Curriculum development	<u>600</u>	<u>4,500</u>	<u>3,900</u>
	<u>458,376</u>	<u>445,723</u>	<u>(12,653)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - EDUCATIONAL FUND
STATEMENT OF EXPENDITURES COMPARED TO BUDGET
(CONTINUED)
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Institutional Support (continued):			
Tuition charge back:	<u>22,892</u>	<u>25,000</u>	<u>2,108</u>
Institutional Research:			
Contractual services	147	1,000	853
General materials and supplies	-0-	1,200	1,200
	<u>147</u>	<u>2,200</u>	<u>2,053</u>
Data Processing Services:			
Salaries - professional	74,780	74,780	-0-
Salaries - secretarial	28,865	28,865	-0-
Salaries - student employees - federal	4,179	6,365	2,186
Contractual services - consulting business office	-0-	10,000	10,000
Contractual services - administration	100,777	148,450	47,673
Contractual services - education	17,870	21,000	3,130
General materials and supplies - administration	10,357	11,800	1,443
Conference and meeting expenses	515	7,500	6,985
Equipment	1,500	-0-	(1,500)
	<u>238,843</u>	<u>308,760</u>	<u>69,917</u>
Planning and Development:			
Salaries professional	40,369	41,000	631
Salaries - secretarial	15,580	15,580	-0-
Contractual services	34	300	266
General materials and supplies	2,448	1,943	(505)
Conference and meeting expenses	2,703	4,375	1,672
Equipment	355	-0-	(355)
	<u>61,489</u>	<u>63,198</u>	<u>1,709</u>
Affirmative Action:			
Contractual services	-0-	300	300
General materials and supplies	28	100	72
Conference and meeting expenses	-0-	300	300
	<u>28</u>	<u>700</u>	<u>672</u>
Total Institutional Support	<u>799,319</u>	<u>859,581</u>	<u>60,262</u>
Provision for contingencies	<u>-0-</u>	<u>50,000</u>	<u>50,000</u>
Total Educational Fund	<u>\$5,006,177</u>	<u>\$5,417,205</u>	<u>\$411,028</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
GENERAL - OPERATIONS, BUILDING AND MAINTENANCE FUND
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1987 taxes	\$100,370	\$ 99,413	\$ 957
1986 taxes	96,780	99,413	(2,633)
Back taxes	3	-0-	3
In lieu of taxes	62	-0-	62
	<u>197,215</u>	<u>198,826</u>	<u>(1,611)</u>
Other sources:			
Interest on investments	27,157	13,000	14,157
Other revenue	<u>14,139</u>	<u>12,500</u>	<u>1,639</u>
	<u>41,296</u>	<u>25,500</u>	<u>15,796</u>
 Total revenues	 <u>\$238,511</u>	 <u>\$224,326</u>	 <u>\$ 14,185</u>
Expenditures:			
Operation and maintenance of plant:			
Contractual services	\$ 51,015	\$ 39,740	\$ (11,275)
Contractual services deficiency	2,458	40,000	37,542
General materials and supplies	54,422	50,100	(4,322)
Conference and meeting expenses	982	2,000	1,018
Gas	80,687	98,000	17,313
Electricity	225,851	261,950	36,099
Equipment	<u>14,373</u>	<u>12,000</u>	<u>(2,373)</u>
	<u>429,788</u>	<u>503,790</u>	<u>74,002</u>
Institutional support -			
Fixed charges - rental	<u>-0-</u>	<u>1,000</u>	<u>1,000</u>
Provision for contingencies	<u>-0-</u>	<u>25,000</u>	<u>25,000</u>
 Total expenditures	 <u>\$429,788</u>	 <u>\$529,790</u>	 <u>\$100,002</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1989

	Liability, Protection and Settlement Fund	Audit Fund	Student Activity Fund	Protection, Health and Safety Fund	Student Loan Fund	Restricted Purposes Fund	Total Special Revenue Funds
<u>A S S E T S</u>							
Cash on hand and in bank	\$117,276	\$27,155	\$ 79,932	\$ 76,945	\$ 9,855		\$311,163
Interfund receivables:							
Restricted Purposes Fund	637						637
Student Activity Fund					349		349
Bookstore Fund	692		1,837				2,529
Notes receivable - students					1,373		1,373
Accounts receivable:							
Governmental claims			39,990			8,486	48,476
Other			1,484				1,484
Property taxes receivable	<u>59,269</u>	<u>5,961</u>		<u>89,605</u>			<u>154,835</u>
Total assets	<u>\$177,874</u>	<u>\$33,116</u>	<u>\$123,243</u>	<u>\$166,550</u>	<u>\$11,577</u>	<u>\$ 8,486</u>	<u>\$520,846</u>
<u>LIABILITIES AND FUND BALANCE</u>							
Bank cash overdraft						\$33,771	\$ 33,771
Interfund payables:							
Bookstore Fund			\$ 584				584
Student Loan Fund			349				349
Educational Fund			134,175			16,380	150,555
Liability Protection and Settlement Fund						637	637
Operations, Building and Maintenance Fund						1,198	1,198
Working Cash Fund				\$170,000			170,000
Accounts payable	\$ 3,803					4,000	7,803
Deferred tuition and fees			<u>4,547</u>				<u>4,547</u>
Total liabilities	3,803	\$ -0-	139,655	170,000	\$ -0-	55,986	369,444
Fund balance (deficit)							
unreserved - undesignated	<u>174,071</u>	<u>33,116</u>	<u>(16,412)</u>	<u>(3,450)</u>	<u>11,577</u>	<u>(47,500)</u>	<u>151,402</u>
Total liabilities and fund balance	<u>\$177,874</u>	<u>\$33,116</u>	<u>\$123,243</u>	<u>\$166,550</u>	<u>\$11,577</u>	<u>\$ 8,486</u>	<u>\$520,846</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE
For the year ended June 30, 1989

	<u>Liability, Protection and Settlement Fund</u>	<u>Au F</u>
Revenues:		
Local sources	\$201,495	\$19
State sources		
Federal sources		
Other sources	<u>5,323</u>	<u>1</u>
Total revenues	<u>206,818</u>	<u>20</u>
 Expenditures:		
Institutional support	124,724	17
Restricted purposes		
Total expenditures	<u>124,724</u>	<u>17</u>
 Excess (deficiency) of revenues over expenditures	 82,094	 3
 Fund balance (deficit), beginning of year	 <u>91,977</u>	 <u>29</u>
 Fund balance (deficit), end of year	 <u>\$174,071</u>	 <u>\$33</u>

<u>Student Activity Fund</u>	<u>Protection, Health and Safety Fund</u>	<u>Student Loan Fund</u>	<u>Restricted Purposes Fund</u>	<u>Total Special Revenue Funds</u>	
				<u>Actual</u>	<u>Budget</u>
	\$321,005		\$ 37,002	\$ 578,878	\$532,785
			244,335	244,335	
			385,046	385,046	
\$ <u>71,269</u>	<u>4,628</u>	\$ <u>532</u>	<u> </u>	<u>83,246</u>	<u>80,251</u>
<u>71,269</u>	<u>325,633</u>	<u>532</u>	<u>666,383</u>	<u>1,291,505</u>	<u>613,036</u>
	487,481	1,210		630,673	468,961
<u>75,726</u>	<u> </u>	<u> </u>	<u>632,501</u>	<u>708,227</u>	<u>79,000</u>
<u>75,726</u>	<u>487,481</u>	<u>1,210</u>	<u>632,501</u>	<u>1,338,900</u>	<u>547,961</u>
(4,457)	(161,848)	(678)	33,882	(47,395)	\$ <u>65,075</u>
(<u>11,955</u>)	<u>158,398</u>	<u>12,255</u>	(<u>81,382</u>)	<u>198,797</u>	
\$(<u>16,412</u>)	\$ <u>(3,450)</u>	\$ <u>11,577</u>	\$(<u>47,500</u>)	\$ <u>151,402</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - LIABILITY,
PROTECTION, AND SETTLEMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues:			
Local sources:			
1987 taxes	\$ 93,686	\$ 99,412	\$(5,726)
1988 taxes	107,748	99,413	8,335
Back taxes	3	-0-	3
In lieu of taxes	58	-0-	58
	<u>201,495</u>	<u>198,825</u>	<u>2,670</u>
Other sources -			
Interest on investments	<u>5,323</u>	<u>1,000</u>	<u>4,323</u>
Total revenues	<u>\$206,818</u>	<u>\$199,825</u>	<u>\$ 6,933</u>
Expenditures -			
Institutional support:			
Workmans compensation	\$ 31,393	\$ 38,000	\$ 6,607
Unemployment compensation	14,855	18,000	3,145
Tort liability	65,988	65,000	(988)
Medicare	<u>12,488</u>	<u>14,000</u>	<u>1,512</u>
Total expenditures	<u>\$124,724</u>	<u>\$135,000</u>	<u>\$10,276</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - AUDIT FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1987 taxes	\$ 9,370	\$ 9,000	\$ 370
1988 taxes	10,000	9,000	1,000
Back taxes	1	-0-	1
In lieu of taxes	5	-0-	5
	<u>19,376</u>	<u>18,000</u>	<u>1,376</u>
Other sources -			
Interest on investments	<u>1,494</u>	<u>250</u>	<u>1,244</u>
Total revenues	<u>\$20,870</u>	<u>\$18,250</u>	<u>\$2,620</u>
Expenditures -			
Institutional support -			
Audit costs	<u>\$17,258</u>	<u>\$18,000</u>	<u>\$ 742</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - STUDENT ACTIVITY FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
Revenues -			
Other sources:			
Comprehensive fees	\$43,710	\$46,500	\$(2,790)
Athletic events	3,924	3,000	924
Cultural events	3,021	3,500	(479)
Student activities	1,484	3,000	(1,516)
Special services	11,000	11,000	-0-
Game room	6,000	3,000	3,000
Sauk Talk	985	9,000	(8,015)
Other	<u>1,145</u>	<u>-0-</u>	<u>1,145</u>
Total revenues	<u>\$71,269</u>	<u>\$79,000</u>	<u>\$(7,731)</u>
Expenditures -			
Restricted purposes:			
Athletic expenses	\$23,496	\$24,500	\$ 1,004
Cheerleaders and pom pon squad	1,778	2,000	222
Speech activities and readers' theatre	4,765	4,500	(265)
Drama	5,215	5,000	(215)
Music	1,642	3,500	1,858
Associated student board	1,489	2,000	511
Student activities	8,405	9,000	595
Women's intercollegiate activities	22,050	19,500	(2,550)
Sauk Talk	<u>6,886</u>	<u>9,000</u>	<u>2,114</u>
Total expenditures	<u>\$75,726</u>	<u>\$79,000</u>	<u>\$ 3,274</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - PROTECTION, HEALTH AND SAFETY FUND
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET
For the year ended June 30, 1989

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues:			
Local sources:			
1987 taxes	\$159,923	\$157,980	\$ 1,943
1988 taxes	160,977	157,980	2,997
Back taxes	6	-0-	6
In lieu of taxes	<u>99</u>	<u>-0-</u>	<u>99</u>
	<u>321,005</u>	<u>315,960</u>	<u>5,045</u>
Other sources -			
Interest on investments	<u>4,628</u>	<u>1</u>	<u>4,627</u>
Total revenues	<u>\$325,633</u>	<u>\$315,961</u>	<u>\$ 9,672</u>
 Expenditures -			
Institutional support -			
Building improvements	<u>\$487,481</u>	<u>\$315,961</u>	<u>\$(171,520)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - STUDENT LOAN FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1989

Revenues -

Other sources:

Interest on student loans

\$ 316

Bad debt repayments

216

Total revenues

\$ 532

Expenditures -

Institutional support -

Uncollectible loans

\$ 1,210

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE - RESTRICTED PURPOSES FUND
STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1989

Revenues:

Local sources:

Economic Development grant	\$ 35,245
Small Business Development grant	1,485
V.I.T.A.L. Literacy grant	272
	<u>37,002</u>

State sources:

Advanced Technology Equipment grant	17,903
Economic Development grant	53,932
Disadvantaged grant	44,674
HITS grant	126,853
Career Guidance and Counseling	973
	<u>244,335</u>

Federal sources:

JTPA grants	20,282
Small Business Development grant	22,139
V.I.T.A.L. Literacy grant	44,976
Special Services for Disadvantaged Students	76,522
Title III	145,553
DAVTE Disadvantaged and Handicapped grant	26,400
DAVTE Quality and Assistance grant	10,475
DAVTE Vocational Education Adult Training	36,824
DAVTE Building Fairness Grant	1,875
	<u>385,046</u>

Total revenues	<u>\$666,383</u>
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Expenditures -

Restricted purposes:

Advanced Technology Equipment grant	\$ 17,903
Economic Development grant	89,508
Disadvantaged grant	44,178
DAVTE Disadvantaged and Handicapped grant	28,080
DAVTE Quality and Assistance grant	11,450
HITS grant	107,620
JTPA grants	17,847
College Indochinese grant program	1,204
Career Guidance and Counseling	973
V.I.T.A.L. Literacy grant	44,976
Small Business Development grant	20,078
DAVTE Building Fairness grant	2,510
DAVTE Vocational Education Adult Training	36,560
Special Services for Disadvantaged Students	78,208
Title III	<u>131,406</u>

Total expenditures	<u>\$632,501</u>
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SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF STUDENT ACTIVITY, RESTRICTED
PURPOSES AND AGENCY FUND ACCOUNTS RECEIVABLE
For the year ended June 30, 1989

	Balance 6/30/88	Increases (Billings and Adjustments)	Decreases (Received and Adjustments) (Transferred to Bad Debts)	Balance 6/30/89
Subsidiary accounts:				
Miscellaneous	\$ -0-	\$ 867	\$ 867	\$ -0-
Adult Basic Education grants	8,128	50,498	\$ 68,437	(10,660)
Pell grants	696	227,542	186,414	11,327
JTPA	3,359	16,742	16,091	4,010
Supplemental Opportunity grants	-0-	24,891	24,878	-0-
Sauk Valley Foundation grants	5,171	57,859	58,710	4,320
ISSC grants	-0-	203,853	203,331	522
Military grants	35,369	68,082	44,854	36,942
Academic Achievement awards	-0-	69,205	69,205	-0-
Rehabilitation grants	2,477	12,686	13,768	1,395
Employee waivers	-0-	24,559	24,559	-0-
Senior citizen waivers	-0-	43,982	43,982	-0-
Financial Aid Holds	-0-	14,078	1,016	-0-
Dixon Health Center	38		38	-0-
Dislocated Workers Program	4,359	37,374	39,057	2,676
MIA/POW	-0-	3,741	3,567	174
National Guard	3,230	10,574	13,514	290
Great American Insurance Company	261			261
Martin Bayer Company	128		128	-0-
Master Card/Visa	1,268	34,142	33,573	1,837
JTPA - CAED Grant	-0-	4,634	4,634	-0-
M.R.S.	-0-	500	500	-0-
Naval Reserve - SAM	150		150	-0-
Drives, Inc.	-0-	870	-0-	870
Northwestern Steel and Wire Company	-0-	37,882	37,592	290
Dixon Marquette Cement	-0-	590	590	-0-
Jensen	-0-	204	204	-0-
White Pines Living Center	211		211	-0-
Rock Falls Schools	-0-	728	728	-0-
R B & W	-0-	435	435	-0-
Tri-County Opportunities	-0-	319	319	-0-
Chicago Northwestern Transportation	-0-	1,687	1,687	-0-
Penberthy/Stanwich Ind	-0-	609	609	-0-
Wahl Clipper	-0-	272	272	-0-
Pin Acres Care Center	-0-	58	58	-0-
Dana Corporation	2,436		2,436	-0-
Sterling Care Center	-0-	1,055	1,055	-0-
Frantz Manufacturing	-0-	957	957	-0-
Community General Hospital	-0-	609	609	-0-
Disadvantaged and Handicapped	-0-	16	16	-0-
Resthave Nursing Home	-0-	261	261	-0-
Lutheran Social Services	-0-	87	87	-0-
Franklin Grove Health Center	-0-	211	211	-0-
Lee County Farm Bureau	-0-	136	136	-0-
Travelers Insurance Co.	-0-	64		64

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF STUDENT ACTIVITY, RESTRICTED
PURPOSES AND AGENCY FUND ACCOUNTS RECEIVABLE
(CONTINUED)
For the year ended June 30, 1989

	Balance 6/30/88	Increases (Billings and Adjustments)	Decreases (Received and Adjustments) (Transferred to Bad Debts)	Balance 6/30/89
Subsidiary accounts (continued):				
Project V.I.T.A.L.	4,682	45,353	45,559	4,476
	71,963	998,212	944,438	58,794
Bad Debt Account:				
Beginning balance				
Transferred from accounts receivable		66,943		
Write-offs			56,574	
Recoveries			10,369	
Ending balance	-0-	66,943	66,943	-0-
Totals	\$71,963	\$1,065,155	\$1,011,381	\$58,794
Summary of June 30, 1989 accounts receivable by fund:				
Student Activity Fund:				
Governmental claims				\$39,990
Other				1,484
Due to Bookstore Fund				1,837
Restricted Purposes -				
Governmental claims				8,486
Agency Fund -				
Governmental claims				6,997
				\$58,794

For Board Meeting of
November 27, 1989

Agenda Item L

ASSISTANT BASEBALL COACH

We have made budgetary provisions for an assistant baseball coach and information concerning our recommended candidate is attached.

RECOMMENDATION: Board approval to employ Steven Harper as assistant baseball coach effective January 1, 1990 through June 30, 1990 at a stipend of \$1,500.

STEVEN E. HARPER "GUS"

Walnut. Illinois 61376

Education

Walnut Grade School	1966
Walnut High School	1970
Sauk Valley College	1973 (A.A.S.)
Northern Illinois University	1975 (B.S. Education)

Teaching Experience

Sterling High Study Halls	1975-1976
Sterling Alternative School	1976-1977
Walnut High School	1978

Other Job Experience

Walnut Park District	
Started Flag Football League	1975 Summer
Director	
Ran Basketball League	1975 Fall - 1976

Baseball Experience

Pee Wee League	1959-1960
Walnut Little League	1961-1964
Walnut Babe Ruth	1965-1967
Walnut Grade	1965-1966
Walnut High (4 Conference Championships)	1967-1970
Walnut Legion	1969
Walnut Senior Babe Ruth	1970
Walnut Fast Pitch (Played Softball)	1968-1976
(Umpired)	1966-1976
(Kept Book)	1962-1966
Walnut Slow Pitch	1977-1989
Sterling Slow Pitch	1977-1981; 1989
Sauk Valley (Captained in 1972)	1970-1972

Summary and Objective

I have played baseball for the past 32 years in Walnut and the surrounding area. In that time I have also umpired, ran leagues, coached, got the field ready, kept the book. In other words, I have done it all. I have always wanted to coach baseball at Sauk since I graduated in 1973. My two years there were very beneficial and I learned from a very good coach and man Frank Palumbo. Since I can't be head coach, assistant is the next best thing. Thank you.

Steven "Gus" Harper



**Sauk Valley
Community
College**

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

MEMORANDUM

TO: John Sagmoe

DATE: November 15, 1989

FROM: Frank Palumbo

SUBJECT: Assistant Baseball
Coach

This is to advise you that I am requesting that Steve "Guss" Harper be appointed as assistant baseball coach at Sauk Valley Community College. His application and resume are attached.

Guss played baseball for SVCC in 1970-72. Gary Geirnaeirt and I have reviewed his credentials and have conducted an extensive interview session. This was followed by individual sessions and discussions between Gary and Mr. Harper regarding baseball philosophy and coaching strategies. Based on this review, Gary made a recommendation for Mr. Harper, and I concur.

jo



**Sauk Valley
Community
College**


815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

MEMORANDUM

TO: Dr. Behrendt

DATE: November 20, 1989

FROM: John Sagmoe 

SUBJECT: Ass't Baseball Coach
Recommendation

Attached is material related to the employment of an assistant baseball coach for 1989-90. The position was advertised locally and interviews were conducted.

I am recommending the appointment of Mr. Steven Harper as the assistant baseball coach. This supports the recommendations of both Frank Palumbo, athletic director, and Gary Geirnaeirt, head baseball coach.

jo
attachment

For Board Meeting of
November 27, 1989

Agenda Item M-1

DONATIONS

The college has received the following donations:

National Manufacturing, Sterling, IL, has
donated:

3 IBM 3276 Matrix Printers
1 IBM 3720 Remote Controller
1 IBM 3420 Tape Drive

David Willis, Rock Falls, IL, has donated some
monitoring systems to be used in our electronics
department.

RECOMMENDATION: Board approval of these donations with
letters of appreciation to be sent to the
donors.



MEMORANDUM

To: Dr. Behrendt Date: Nov. 21, 1989

From: Walter Clevenger

Re: Donation of Equipment from
National Manufacturing of Sterling

National Manufacturing of Sterling, Il. has donated to the College, the following equipment.

1. 3 IBM 3276 Matrix Printers
2. 1 IBM 3720 Remote Controller
3. 1 IBM 3420 Tape Drive

I recommend that the Board of Trutees accept this donation and send a letter of appreciation to National Manufacturing.

WC/jc

REF:NATLDE2

M-1



**Sauk Valley
Community
College**

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

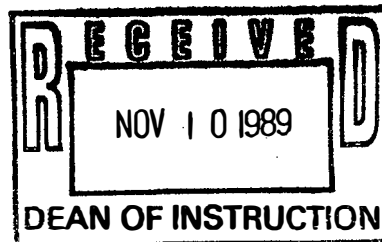
MEMORANDUM

TO: Dr. Virginia Thompson
FROM: Zollie W. Hall *ZWH*
DATE: November 10, 1989
SUBJ: Donation

David Willis, of 801 West Humphrey, Rock Falls, has donated a number of emergency monitoring systems to our electronics department. I would recommend that the Board accept this donation and an appropriate letter be sent to Mr. Willis.

lm

cc: Jean Cogdall
John Wardell



For Board Meeting
of November 27, 1989

Agenda Item M-2

MILEAGE REIMBURSEMENT POLICY
(FIRST READING)

As the policy below outlines, our current mileage reimbursement rate was recently changed to 24 cents per mile. However, the IRS has just informed us they will use 25.5 cents per mile for 1989 income tax purposes.

CURRENT POLICY

Reimbursement when using personal automobiles for college travel will be at the rate of 24 cents per mile. ...

PROPOSED POLICY

Reimbursement when using personal automobiles for college travel will be at the rate of 25.5 cents per mile. ...

RECOMMENDATION: Board approval for first reading of the proposed policy.

For Board Meeting of
November 27, 1989

Agenda Item M-3

PRESIDENT'S JOB DESCRIPTION (FIRST READING)

In reviewing the next policy of the month, 204.01 Duties and Responsibilities of the President of the College, I found the job description to be both outdated and poorly written. Therefore, I obtained 20 other Illinois Community College Presidential job descriptions and analyzed them carefully. While some of them also contain very unusual and institution-specific duties, I found a core of 15 duties/responsibilities which were common to all of them.

I have used these to write the new position description for the president of the college.

RECOMMENDATION: Board approval for first reading of the revised policy 204.01 Duties and Responsibilities of the President of the College.

PRESENT POLICY204.01 Duties and Responsibilities of the President of
the College

The President of the College has authority from, and is responsible to, the College Board for the overall administration and supervision of all phases of the College, working with and through the various administrative officers and appropriate faculty committees.

His duties include the following:

- A) As Chief Executive for the College Board, he is responsible for the execution of the policies established by the Board.
- B) He shall attend all Board meetings and prepare the agenda for each meeting.
- C) He shall make regular financial reports, prepare and interpret the annual budget to the Board in cooperation with the Dean of Business Services.
- D) He shall be responsible for the successful operation of the College, including the direction and organization of professional and other personnel.
- E) He shall nominate candidates for employment or dismissal.
- F) He shall direct the program of public information about the College.
- G) He shall attend professional meetings and conferences and represent the interests of the College with appropriate government agencies.
- H) He shall hold regular faculty and staff meetings and present the concerns of the faculty and staff to the Board.
- I) He shall be responsible for advanced planning in financial, curricular, and physical facilities area, and for the execution of these plans in accordance with Board policy.

Duties and responsibilities of the President of the College
(Con't)

J) He shall present nominations for lay advisory committees to the Board for approval.

K) He shall designate a member of the administrative staff to act in his absense.

L) He shall present to the Board at the beginning of each year, his goals for the coming year, a general five-year plan, and at the end of each year he will provide the Board with a self-evaluation based on the successful completion of the objectives and goals.

M) He shall present to the Board (in narrative): a resume of all five-year plans presented to the state including consequences and financial responsibility.

N) He shall have the responsibility of assuring that all State and Federally described employment practices are adher~~X~~ed to.

O) He shall be responsible for having all policy changes incorporated in the policy manual within one month of change and inserts distributed to Board members.

P) He shall be responsible for the presentation of programs in the college.

Q) All recommendations will include the President's perception of the pros and cons of the action and the possible consequences on a long and short term basis.

R) He shall be an ex-officio member of all faculty committees.

2/12/79

Updated 3/23/87

PROPOSED POLICY (FIRST READING)

204.01 Duties and Responsibilities of the President of the College

The President of the College is the chief executive, administrative, and education officer of the community college district and derives authority from, and is responsible to, the Sauk Valley Community College Board of Trustees. The President's primary responsibility is to provide vision for the College and continuous leadership and direction for the planning and operation of all aspects of the college's programs and services in conformity with Board policies, ICCB and IBHE rules and regulations, and State law.

More specifically, the President is responsible for:

1. Developing and implementing a progressive and community-responsive college philosophy, including a comprehensive strategic plan which details the institutional mission, goals and objectives, priorities, and resources, for the current and long-range needs of the district;

2. Developing, maintaining, and evaluating the academic programs and student services of the college and creating a climate which enhances student learning, stimulates creative approaches to teaching and learning, and motivates both staff and students to optimum achievement;

3. Developing and maintaining an appropriate administrative organization to insure effective and efficient management of the College and its resources;

4. Recommending policies for board action and implementing those policies adopted by the Board;

5. Developing and maintaining a personnel operation which includes the recruitment, selection, development, compensation, evaluation, and continuation of all college staff;

6. Preparation, recommendation, and administration of the annual operating and capital budgets as approved by the Board of Trustees;

7. Maintenance and efficient use of existing institutional resources and the creation of new resources;

8. Internal and external communications, including keeping the Board informed, being the College's chief spokesperson, and representing the college to the general public;

9. Providing for the preparation and submission of all reports required by local, state, and national agencies;

10. Representing and actively participating in appropriate local, state, and national efforts to promote the interests of the college;

11. Managing the operational affairs of the Board of Trustees, including being its professional advisor and handling agendas, minutes, policies, and other necessary records;

12. Representing the College interests as a member of the SVCC Foundation Board of Directors;

13. Delegating to appropriate staff members and committees powers and duties listed above as the President deems appropriate for the administration of the College;

14. Exercising the discretionary power necessary to insure the continuous efficient operation of the College and deciding all other administrative matters not outlined above and for which no specific provision has been made in the law or by Board policies; and

15. Any other duties assigned or delegated by the Board of Trustees.

For Board Meeting of
November 27, 1989

Agenda Item M-4

1990-92 ACADEMIC CALENDAR

The attached academic calendar is being submitted to the Board for approval. This official calendar will be published in our forthcoming college catalog.

RECOMMENDATION: Board approval of the academic calendar
for 1990-92.

FALL SEMESTER 1990.

Early Registration.....	Monday, April 2
Last day for Early Registered students to pay.....	Thursday, August 9
Regular Registration: 9:00 AM - 7:00 PM.....	Wednesday, August 22
9:00 AM - 4:30 PM.....	Thursday, August 23
Faculty Orientation.....	Friday, August 24
Fall classes begin.....	Monday, August 27
Late Registration.....	Monday, August 27 thru Friday, August 31
Last day for course change.....	Friday, August 31
Labor Day - No classes - Offices closed.....	Monday, September 3
Pow-Wow Day - Classes dismissed at 12 Noon.....	Wednesday, September 19
Classes beginning after 2:30 PM and evening classes will be held as scheduled	
Deficiency notices mailed (5th week).....	Monday, October 1
Columbus Day - No classes - Offices closed.....	Monday, October 8
Constitution Examination.....	Thursday, October 11
Mid-semester date.....	Friday, October 19
Thanksgiving vacation begins at 4:30 PM.....	Wednesday, November 21
Classes resume.....	Monday, November 26
Final examinations.....	Monday, December 17 thru Thursday, December 20
All grades due in Office of Admissions and Records at 12 Noon.....	Friday, December 21
College closed for Christmas break at 4:30 PM.....	Friday, December 21
College offices open at 8:00 AM.....	Wednesday, January 2

SPRING SEMESTER 1991

Early Registration and fee payment begins.....	Monday, November 5
Last day for Early Registered students to pay.....	Wednesday, January 2
Regular Registration: 9:00 AM - 7:00 PM.....	Wednesday, January 9
9:00 AM - 4:30 PM.....	Thursday, January 10
Faculty Orientation.....	Friday, January 11
Classes begin.....	Monday, January 14
Late registration.....	Monday, January 14 thru Friday, January 18
Last day for course change.....	Friday, January 18
Martin Luther King Day-No classes-Offices closed....	Monday, January 21
Lincoln's Birthday-No classes-Offices closed.....	Tuesday, February 12
Deficiency notices mailed (5th week).....	Monday, February 18
Mid-semester date.....	Friday, March 8
Constitution Examination.....	Thursday, March 14
Spring vacation begins at 10:00 PM.....	Thursday, March 28
Good Friday - Offices closed.....	Friday, March 29
Classes resume.....	Monday, April 8
Final examinations.....	Monday, May 13 thru Thursday, May 16
Final grades for prospective graduates due in Office of Admissions and Records by 4:00 PM.....	Friday, May 17
All grades due in Office of Admissions and Records by 9:00 AM.....	Monday, May 20
Commencement.....	Wednesday, May 22
Memorial Day - Offices closed.....	Monday, May 27

SUMMER SESSION 1991

Early Registration and fee payment begins.....Monday, April 8

Last day for Early Registered students to pay.....Thursday, May 30

Registration Day: 9:00 AM - 7:00 PM.....Wednesday, June 5

Classes begin.....Monday, June 10

Late Registration.....Monday, June 10
and Tuesday, June 11

Mid-semester date.....Wednesday, July 3

Independence Day - No classes - Offices closed.....Thursday, July 4

Final examinations.....Wednesday, July 31
and Thursday, August 1

All grades due in the Office of Admissions
and Records by 9:00 AM.....Monday, August 5

FALL SEMESTER 1991

Early Registration and fee payment begins.....	Monday, April 8
Last day for Early Registered students to pay.....	Thursday, August 8
Regular Registration: 9:00 AM - 7:00 PM.....	Wednesday, August 21
9:00 AM - 4:30 PM.....	Thursday, August 22
Faculty Orientation.....	Friday, August 23
Fall classes begin.....	Monday, August 26
Late Registration.....	Monday, August 26 thru Friday, August 30
Last day for course change.....	Friday, August 30
Labor Day - No classes - Offices closed.....	Monday, September 2
Pow-Wow Day - Classes dismissed at 12 Noon.....	Wednesday, September 18
Classes beginning after 2:30 PM and evening classes will be held as scheduled	
Deficiency notices mailed (5th week).....	Monday, September 30
Columbus Day - No classes - Offices closed.....	Monday, October 14
Constitution Examination.....	Thursday, October 17
Mid-semester date.....	Friday, October 18
Thanksgiving vacation begins at 4:30 PM.....	Wednesday, November 27
Classes resume.....	Monday, December 2
Final examinations.....	Monday, December 16 thru Thursday, December 19
All grades due in Office of Admissions and Records by 12 Noon.....	Friday, December 20
College closed for Christmas break at 4:30 PM.....	Friday, December 20
College offices open at 8:00 AM.....	Thursday, January 2

SPRING SEMESTER 1992

Early Registration and fee payment begins.....	Monday, November 11
Last day for Early Registered students to pay.....	Thursday, January 2
Regular Registration: 9:00 AM - 7:00 PM.....	Wednesday, January 8
9:00 AM - 4:30 PM.....	Thursday, January 9
Faculty Orientation.....	Friday, January 10
Classes begin.....	Monday, January 13
Late Registration.....	Monday, January 13 thru Friday, January 17
Last day for course change.....	Friday, January 17
Martin Luther King Day-No classes-Offices closed....	Monday, January 20
Lincoln's Birthday-No classes-Offices close.....	Wednesday, February 12
Deficiency notices mailed (5th week).....	Monday, February 17
Mid-semester date.....	Friday, March 6
Constitution Examination.....	Thursday, March 12
Spring vacation begins at 4:30 PM.....	Friday, April 10
Good Friday - Offices closed.....	Friday, April 17
Classes resume.....	Monday, April 20
Final examinations.....	Monday, May 11 thru Thursday, May 14
Final grades for prospective graduates due in Office of Admissions and Records by 4:00 PM.....	Friday, May 15
All grades due in Office of Admissions and Records by 9:00 AM.....	Monday, May 18
Commencement.....	Wednesday, May 20
Memorial Day - Offices closed.....	Monday, May 25

SUMMER SESSION 1992

Early Registration and fee payment begins.....Monday, April 6
Last day for Early Registered students to pay.....Thursday, May 28
Registration Day: 9:00 AM - 7:00 PM.....Wednesday, June 3
Classes begin.....Monday, June 8
Late Registration.....Monday, June 8
and Tuesday, June 9
Mid-semester date.....Thursday, July 2
Final examinations.....Wednesday, July 29
and Thursday, July 30
All grades due in Office of Admissions
and Records by 9:00 AM.....Monday, August 3

For Board Meeting
of November 27, 1989

Agenda Item M-5

COOPERATIVE PROGRAMS DELETION

As the attached memorandum from Dean Thompson outlines, we need to delete Cosmetology from our Kishwaukee College cooperative agreement and Building Construction from our Illinois Valley Community College cooperative agreement.

RECOMMENDATION: Board approval to delete these two programs from our cooperative agreements.



MEMORANDUM

DATE: November 21, 1989
TO: Dr. Behrendt
FROM: Virginia Thompson *JS*
SUBJECT: Revised Cooperative Agreements

Because of changes in our educational programs it is necessary to revise our cooperative agreements with Illinois Valley Community College and Kishwaukee Community College.

I am recommending the following revisions:

1. Deletion of the Certificate in Cosmetology from the list of programs available to students in the Kishwaukee Community College district.
2. Deletion of the Certificate in Building Construction from the list of programs available to students in the Illinois Valley Community College district.

The following is a list of programs included in the revised agreements:

**A JOINT EDUCATIONAL AGREEMENT BETWEEN
SAUK VALLEY AND KISHWAUKEE**

BY: Sauk Valley Community College

Food Preparation and Service, Certificate
Medical Laboratory Technology, AAS
Human Services, AAS and Certificate (all options)
Heating, Refrigeration, Air Conditioning and Solar Energy,
AAS and Certificate

BY: Kishwaukee Community College

Agribusiness, AAS and Certificate
Agriculture Technology, AAS
Agriculture Mechanics, AAS and Certificate
Farm Management, AAS
Ornamental Horticulture, AAS and Certificate (all options)
Production Agriculture, Certificate

A JOINT EDUCATIONAL AGREEMENT BETWEEN
SAUK VALLEY AND ILLINOIS VALLEY

BY: Sauk Valley Community College

Auto Body, Certificate
Building Maintenance Specialist, Certificate
Communication Electronics, Certificate
Heating, Refrigeration, Air Conditioning and Solar Energy,
AAS and Certificate
Human Services, AAS (all options)
Industrial Electronics, Certificate
Industrial Maintenance Electrician, Certificate
Medical Laboratory Technology, AAS

BY: Illinois Valley Community College

Agribusiness-Production and Management, AAS and Certificate
Agribusiness-Supply and Services, AAS and Certificate
Dental Assisting, Certificate

js

For Board Meeting of
November 27, 1989

Agenda Item M-6

ICCTA ESSAY TUITION WAIVER

As a part of the activities surrounding the 25th Anniversary of Illinois' system of Public Community Colleges, the ICCTA Public Relations Committee is sponsoring a state-wide essay contest on the topic "What My Community College Means to Me." This contest is for currently enrolled part- or full-time community college students. Each community college will have one winner and there will be a state-wide winner who will be awarded a trip to Washington, D.C. or a tuition scholarship of equal value.

We have been asked to encourage our students to submit entries and one suggested incentive for the local winner would be some form of tuition waiver.

RECOMMENDATION: Board approval to provide a six-credit tuition waiver for the SVCC winner of the ICCTA student essay contest.



**Sauk Valley
Community
College**

Agenda Item N-2

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-9110

MEMORANDUM

November 20, 1989

TO: Board of Trustees

FROM: Dick Grigharing

SUBJECT: November 10/11 ICCTA meeting

Though you all have by now received the "Board Letter" regarding the meeting, there are some items of particular importance that I should comment on. I'm also including copies of information you may find of interest.

On Friday evening I attended the Public Relations, and Excellence Trusteeship committee meetings. Both these committees normally have a heavy work load, and this year have taken on some new challenges. Public Relations' new items are a video for new trustees, new association motto, and a student essay contest. The essay contest is about to get underway. It has been suggested that winners from the individual schools be awarded a prize, (perhaps one semester free tuition), by their institution.

The Excellence/Trusteeship committee is working to establish a mentoring system in the state. Experienced trustees would be further trained to make presentations at, or facilitate, board retreats. This has, as far as we know, not been done before in any state, and the implementation of the system will certainly be a learning experience in itself.

The Executive committee spent an hour of its time discussing the results of Dr. Gary Davis' formal evaluation with him. This also was a first for our organization, but well worth the effort. The evaluation form was devised by Dr. Davis, Jim Griffith (Prairie State), and myself. The form is quite similar to the one we use for our presidents' evaluation but of course addressing the qualities of an association director.

The Federal Relations Committee, along with Donna Grove, (ICCTA Executive Assistant), continues to plan for the joint ACCT/ICCTA Regional Meeting in June of 1991. It looks like this might be an event we should all plan to attend.

The next ICCTA meeting will be held in Springfield, January 19-20. Two seminars will be presented. One for newly elected trustees, and one entitled Board Chair/CEO Partnerships.

1989-90
Proposed ICCTA Seminars

<u>Date</u>	<u>Topic</u>	<u>Planner(s)</u>
September 8, 1989	Board/CEO Relations	Gary
November 10, 1989	Court Report	Attorneys (ICCAC)
January 19, 1990	A) New Trustees Seminar B) Board Chair/CEO Partnerships	ICCTA Staff ICCTA/ICPCCP
February 16-17, 1990	College for Board Mentors	ICCTA Staff
March 9, 1990	Selling the College to the Voters	ICCTA/ICPCCP, Dr. Law, Dr. Luther, & Kim Villanueva
April 13, 1990	The Board's Role in Academic Policy	Excellence/ Trusteeship & Staff
May 9, 1990	Lobby Day issues	Mike Monaghan
May 4, 1990	Trustee Ethics	Board Mentors & Staff
June 8-9, 1990	Convention "Leaders Close The Gaps" Programming on Reaching: A. Special Populations B. The Public C. Win-Win Bargaining D. The Legislature E. County Officials F. Solvency Through Fundraising Keynote: Harrison Coerver on Creative Leadership Celebrities, if possible.	Minority Con. Public Rel. Staff Staff Staff Staff

10/13/89



ILLINOIS COMMUNITY COLLEGE TRUSTEES ASSOCIATION

Executive Director

■ Dr. Gary W. Davis

509 South Sixth Street

Springfield, Illinois 62701

Telephone: 217/528-2858

Statement on Scope, Structure, and Productivity of Illinois
Higher Education Submitted by Dr. Gary W. Davis, Executive
Director, Illinois Community College Trustees Association

September 1, 1989

The Illinois Community College Trustees Association strongly supports the current master plan for Illinois higher education, and applauds the Illinois Board of Higher Education and the Illinois Community College Board's efforts to increase the state's share of college funding. We should take pride in a higher educational system that offers Illinois citizens the benefits of higher education when and where it is needed.

No state's system of higher education can afford to overlook the needs of citizens who require local educational opportunities. Uniquely positioned to serve citizens where they live and work, public community colleges give Illinois a strategic competitive edge.

1. Scope

Despite the many accomplishments of Illinois public community colleges, policy makers have not always been cognizant of the importance of lifelong education. Because most people change careers several times, they need educational opportunities after age 22. In order for adults to balance learning with work and family responsibilities, classes must be offered locally. The state should move to vest primary responsibility for adult education in public community colleges.

2. Productivity

The cost effectiveness of community colleges could play a key role in any effort to increase the efficiency of Illinois' system of higher education. However, in order to continue serving large numbers of students, (community colleges constitute the largest college system in Illinois), state policy makers must protect community college graduates' access to baccalaureate institutions. To date, not every public university has accepted the "Articulation Compact" which IBHE approved in 1970 in order to simplify the process of transferring from a community college to a public university.

3. Structure

Finally, any state master plan should continue to allow local control of public community colleges. While the General Assembly, the Illinois Board of Higher Education, and the Community College Board may wish to provide financial incentives for public community colleges to achieve certain state policy objectives, Illinois should continue to give local boards the authority to devise and adopt plans which serve the policy objectives. Simply put, local boards are in the best position to discern the structures and procedures which will produce desired results.



**Sauk Valley
Community
College**

815 / 288-5511

173 IL ROUTE 2
DIXON, IL 61021-8110

MEMORANDUM

DATE: November 20, 1989
TO: All Faculty and Administrative Staff
FROM: Virginia Thompson
SUBJECT: REMINDER!!!

Teleconference

**ACCELERATED LEARNING:
Awakening the Spirit of America**

Tuesday, November 21, 1989
Room 3M10

1:00 - 2:00 Teleconference
2:00 - 2:30 Panel Discussion

Panelists: Linda Kim, Fred Nesbit,
Kristin Olsen

Please call extension 212 to register.

PLEASE NOTE THE CHANGE IN TIME.

August 15, 1989

~~PROPOSED~~1989-90 GOALS AND OBJECTIVESSECTION ONE - PRELIMINARIES*Approved 11/11/89*MISSION STATEMENT:

The Illinois Community College Trustees Association is comprised of public community college districts with a shared interest in providing leadership and improving the governance, financing, and educational delivery systems of State community colleges. The Association meets the needs of member districts and trustees by:

1. Influencing public policy through advocacy before all branches of State government;
2. Promoting public awareness of community colleges;
3. Strengthening the performance and encouraging the ethical conduct of member boards;
4. Providing opportunities for trustee development and growth;
5. Communicating information about trustees and their colleges;
6. Fostering a sense of unity within the community college system;
7. Monitoring the educational environment in which community colleges operate;
8. Joining with other organizations and agencies in common endeavors which serve community college constituencies; and
9. Enhancing educational opportunities through the governance process.

VALUES STATEMENT:

1. The comprehensive nature of the public community colleges in Illinois should be maintained.
2. Community colleges should systematically and continuously assess local educational needs.
3. Community colleges should seek to deliver educational services which will encourage economic development.
4. Capacity permitting, community colleges should admit any student who is qualified to complete a program or course.

5. In order to deliver appropriate instruction, colleges should regularly assess, advise, and track each student.
- 6.1 Public community colleges should remain locally governed by boards of trustees who are elected at large. Trustees should delegate managerial responsibilities to a CEO while reserving policy-making responsibility for the board.
- 6.2 Boardsmanship is both an art and a science and the skills of trusteeship can be sharpened through educational activities.
7. The method of governing and coordinating higher education in Illinois, the "system of systems" operating under the Board of Higher Education, should continue.
8. Each college and board ought to participate in statewide activities such as ICCCA, ICPCCP and ICCTA in order to nurture mutual support and understanding, and to coordinate public support for community college education.
- 9.1 Colleges should be funded from three primary sources: state revenue, local tax revenue, and tuition. The portion of support received from tuition should not exceed one-third of the total.
- 9.2 Because high tuition may block access to college, our institutions should seek a higher proportion of their funding from state grants.
- 9.3 Trustees should be involved in representing colleges' needs and achievements to other elected officials especially local lawmakers.
- 9.4 The colleges have a responsibility to be careful stewards of the tax and tuition dollars which support the institutions.
- 9.5 The achievements of community college students, faculty and staff deserve recognition.
10. Colleges should cooperate with local community agencies and units of government.
11. Each college should keep the public informed of the institution's mission and accomplishments.
- 12.1 While collective bargaining for public employees is allowed by law, boards should insist upon management rights as a key to the preservation of employer-employee balance.
- 12.2 Colleges should support legislation which promotes local resolution of issues related to wages, hours, working conditions, benefits, other terms and conditions of employment and methods of work.

- 12.3 Dispute resolution mechanisms should encourage rather than discourage voluntary settlement. Automatic access to impasse resolution procedure, such as binding arbitration, should not replace voluntary collective bargaining as a means to resolve disputes over the terms of collective bargaining agreements. Voluntary agreements between the parties are preferable to those imposed on public management, unions, and the public by a third party.
13. State support for higher education should place Illinois in the top 20 percent of states' efforts when measured in terms of support dollars per \$1,000 of personal income.
14. Until a review of financial aid programs and possibilities in Illinois is completed, new programs of support for proprietary, private or independent college students should not be initiated until current programs, e.g., the Merit Recognition Scholarship, are funded fully.
15. State and local leaders should work to persuade the public that an adequately funded public education system is the key to Illinois' future economic competitiveness.

ENVIRONMENTAL ASSESSMENTS:

1. Statewide enrollments will increase slightly until the mid 1990s. Dramatic growth will occur in selected programs. Many citizens are not aware of
 1. growing enrollments of immigrants
 2. increasing need for skilled manufacturing employees
 3. cost advantages of community college attendance
2. The General Assembly will continue to be hesitant to support a permanent tax increase; hence, the State's share of community college funding may fluctuate.
3. An increasing percentage of our students will be:
 - a. male
 - b. older
 - c. part time
 - d. minority
 - e. working
 - f. second career oriented
 - g. military
4. Management rights will be under continual attack by unions and union coalitions. Unions will try to limit colleges' use of part-time faculty.

SECTION TWO - OBJECTIVES/GOALS

I. RELATIONSHIPS

- A. Objective: Establish rapport with those who have access to the leadership of the legislature and executive branches of government.

Goals:

1. Maintain regular staff and office contact with key Senate and House committee chairpersons and their staffs on issues and concerns.
2. Encourage boards and regions to carry out positive legislative relations programs.
3. Annually recognize supportive legislators and others in government.
4. Publish annual legislative voting record.
5. Provide bi-annual legislative directory.
6. Host a Trustees' Lobby Day on a Tuesday in May (after the legislature convenes.)

- B. Objective: Assist member districts in obtaining a greater share of their financial support from state sources.

Goals:

1. Review the public and financial support within the educational environment.
2. Encourage boards to adopt policies suitable to the local environment which serve major state needs and promote effective functioning of boards.

- C. Objective: Maintain contact with officers and staff of state agencies.

GOALS

1. ICCB
 - a) Attend monthly ICCB meetings.
 - b) Confer on mutual interests and issues.
 - c) Meet monthly with ICCB Executive Director.
2. IBHE
 - a) Attend monthly IBHE meetings.
 - b) Confer on mutual interests and issues.
 - c) Meet occasionally with IBHE Executive Director.
3. ISAC
 - a) Publicly support ISAC when they advocate positions favorable to community college students.
 - b) Continue to monitor ISAC via the Community College Financial Aid Task Force.

- D. Objective: Maintain contact with officers and staff of related community college organizations.

Goals

1. Enhance contact with:
 - A. Illinois Council of Public Community College Presidents
 - B. AET (Alliance for Excellence in Teaching)
 - C. ICCCA (Illinois Council of Community College Administrators)
 - D. ACCT
 - E. AACJC
 - F. Illinois Community College Faculty Association
 - G. Illinois Community College Attorneys Committee
2. Implement a computer-based data base program to generate timely mailing labels and directories.

- E. Objective: Work through coalitions to advance goals of ICCTA and related organizations.

Goals

1. Maintain increased state funding for education.
2. Enact a 1990 legislative agenda.

- F. Objective: Provide a variety of means for member involvement in the identification of key community college issues, and assure that member views are heard and considered.

Goals

1. Identify ICCTA priorities by inviting local chairs and local reps to send suggestions to regional chairs.
2. Include "Question of the Month" surveys in ICCTA Board of Representatives agenda packets.

II. SERVICES

- A. Objective: Identify continuing needs, emerging issues, and effective delivery techniques for educational programing.

Goals

1. Assess subjects of greatest interest to all trustees.

2. Provide education programs to trustees through statewide and regional seminars, e.g.,
 1. board-CEO relations
 2. new trustee seminar
 3. board chair workshop
 3. Orient new trustees in January of every even numbered year.
 4. Use ICCTA seminars to generate funding for ICCTA.
 5. Share responses to "Question of the Month" surveys.
 6. Implement a Board Colleague program by:
 - A. Identifying persons interested in serving as board mentors;
 - B. Organizing a weekend "Board Mentor College" to review:
 1. Duties of a board member.
 2. Ethical responsibilities of trustees.
 3. Methods to analyze the performance of a board.
 4. Principles of organizational behavior.
 5. Board retreat techniques.
 6. Responsibilities of a board mentor.
 - C. Referring graduates of the "Mentor College" to CEOs and boards seeking consultants.
 - D. Referring graduates to ACCT's Board Retreat Service and AGB's Board Mentor Service.
 7. Implement a plan for 1991 ACCT Central Region Seminar in Chicago, Illinois.
- B. Objective: Maintain the annual convention as the single largest activity of the Association.

Goals

1. Include evaluation instrument in the convention program.
 2. Increase attendance by non-Board of Representatives trustees through aggressive promotion.
 3. Continue awards program to recognize significant accomplishments within the system, and to make friends for the system.
- C. Objective: Provide information to trustees about the community college system and its Association.

Goals

1. Publish a bi-monthly periodical, the Illinois Trustee.
 2. Publish a bi-monthly Collective Bargaining Report.
 3. Publish legislative updates during sessions.
 4. Provide resources and publications on a free or for-sale basis for issues analysis or reference.
 5. Review and enhance channels for communication to members and to Association publics.
 6. Publish membership directory in January of every year.
- D. Objective: Identify and enhance the value of ICCTA membership to the individual trustee and board.

Goals

1. Evaluate how we communicate the Association's services and accomplishments.
2. Continue to send ICCTA Representatives the Executive Director's letter each month.
3. Publish a brochure and/or video on ICCTA.

III. RESOURCES

- A. Objective: Build and organize resources to achieve the Association's mission and goals effectively and efficiently.

Goals:

1. Monitor and evaluate dues structure annually.
2. Monitor policy for investments, reserves and Association equity.
3. Investigate non-dues sources of revenue.
4. Assess perceptions of Association performance with boards and other constituencies.
5. Obtain adequate budgetary support for the Association.

IV. GOVERNANCE

- A. Objective: Provide opportunities through a responsive organizational structure for trustee involvement in the governance process of the Association.

Goals

1. Provide opportunities for trustees to work together on matters of common concern.
2. Seek areas of agreement in which the Association can take a unified stand.
3. Review the regional structure for its effectiveness in trustee education, trustee interaction, and processing of Association business. Involve new Director of Government Relations in each region. Review responsibilities of regional chairs at July planning session.
4. Review the Association organization periodically for appropriateness in structure, composition, process and effectiveness.
5. Review long-term staffing needs.

- B. Objective: Work at improving the governance process of individual boards.

Goals:

1. Assist trustees in their quest to balance resources and needs.
2. Protect institutional autonomy from unreasonable intrusions.
3. Survey patterns and discuss current board policies and practices.
4. Monitor and encourage ethical conduct of member boards.
5. Offer seminars on effective boardmanship.

V. RECOGNITION

- A. Objective: Publicize achievements of trustees and their colleges.

Goals

1. Assist local public relations officers in providing media with news about trustees, their colleges and the Association.
2. Cooperate with ICCB in observing the 25th anniversary of the Illinois community college system.
3. Sponsor the Illinois Community College Month.

4. Continue the annual Alumnus, Pacesetter and Faculty awards.
 5. Assist the colleges in disseminating information about excellence and achievement in the system.
 6. Involve public relations officers in increasing awareness of the colleges.
 7. Heighten public perception of the Association through implementation of a new graphic identity program.
 8. Identify a motto for the Association.
 9. Support strengthened ICCB public relations activities.
- B. Objective: Recognize members and others who aid the Association efforts toward its mission and objectives.

Goals

1. Awards program of ICCTA.
 2. Recognition stories distributed as press releases and Illinois Trustee items.
 3. ICCTA Secretaries Day.
- C. Objective: Establish the Association as an expert source for comment and background on community college education.

Goals

1. Statements to the media.
2. Public speaking by officers/staff.
3. Answer questions and make referrals upon request.

BILLS PAYABLE

November 27, 1989

EDUCATION FUND

110-100-541.02	VOID CHECK #13746 written August		(36.00)
195-000-541.02	VOID CHECK #13817 written September		(101.98)
131-000-541.01	VOID CHECK #13865 written September		(20.00)
192-000-521	ELIZABETH A. HORTON	Ins. overpayment	14124 8.14
192-000-544.02	POSTMASTER	Bulk permit	14125 300.00
192-000-521	PRUDENTIAL	Oct. premium	14126 35,796.30
110-813-550	I.C.C.C.A.	Conf. Reg. - 50.00	
110-810-550	x x	x x - 50.00	
110-812-550	x x	x x - 50.00	14127 150.00
138-000-550	MARC PLAZA HOTEL	Conf. - Hustad	14128 190.92
176-000-575	CENTEL	Service	14129 2,261.09
110-810-550	STOUFFER HARBORPLACE HOTEL	Conf. - Olsen	14130 285.00
110-810-550	CASE	Conf. Reg.	14131 400.00
	SVCC PAYROLL FUND	10-31-89 Payroll	14132 190,164.99
192-000-544.02	POSTMASTER	Bulk permit	14133 500.00
176-000-575	CENTEL	Service	14134 2,748.97
110-310-538	THE BEAUTY ACADEMY	Cosmetology	14135 444.00
192-000-585	SBM EQUIPMENT CENTER	Equipment-Pub. Rela.	14136 3,297.88
192-000-544.02	POSTMASTER	Bulk permit	14137 1,293.60
192-000-544.02	POSTMASTER	Postage meter	14138 9,100.00
	VOID CHECK		14139
110-814-513.03	FREEMPORT MEMORIAL HOSPITAL	RAD 286	14140 337.50
191-000-535	COMMUNITY UNIT DIST. #5	Legal fees	14141 87.49
110-811-541.01	SVCC RESTRICTED PURPOSES FUND	Transfer of payment	14142 2.95
192-000-544.02	POSTMASTER	Bulk mailing	14143 92.00
181-000-550	AMERICAN EXPRESS	Pres. travel	14144 80.70
192-000-544.02	POSTMASTER	Bulk mailing	14145 61.25
120-000-550	NATIONAL CONFERENCE LRACCC	Travel - Thomas	14146 175.00
	SVCC PAYROLL FUND	11-15-89 Payroll	14147 167,373.53
192-000-521	PRUDENTIAL	November premium	14148 35,816.04
182-000-550	ROBERT EDISON	Travel	14149 331.42
110-711-541.02	BEHRING DIAGNOSTICS	Supplies	14150 592.12
110-400-541.02	UNIVERSITY OF ILLINOIS	Supplies - 201.50	
110-500-541.02	x x x	xx 76.50	14151 278.00
138-000-550	HAMPTON INN - Springfield	Travel-Hustad	14152 99.00
110-811-534	SUSAN DAY	Honorarium	14153 259.04

\$452,368.95

0,810,547.00	AAA PHOTOGRAPHIC	PUB RELA	14,154	90.75
2,000,539.00	AACJC NATIONAL VIDEO TELECONFERENCE	REG FEE	14,155	395.00
2,000,546.00	A A C J C	DUES	14,156	1,280.00
0,300,541.02	A R A SERVICES	SUPPLIES	14,157	46.51
0,100,541.02	AMERICAN COUNCIL ON CONSUMER INTERESTS	SUBSCR	14,158	40.00
5,000,541.01	AMERICAN DATA PRODUCTS	SUPPLIES	14,159	357.43
0,713,541.02	ARCH ASSOCIATES CORP	SUPPLIES 168.00		
0,810,547.00	X X X	101.00		
2,000,585.00	X X	EQUIP 425.00	14,160	694.00
2,000,541.01	ARROW BUSINESS SYSTEMS	SUPPLIES	14,161	1,433.88
0,300,541.02	ARROW SAFETY	SUPPLIES	14,162	24.00
1,000,541.01	ASSN OF AMERICAN PUBLISHERS	SUPPLIES	14,163	4.25
8,000,550.00	JO ANN BABEL	TRAVEL	14,164	5.52
0,000,545.00	BAKER & TAYLOR	BOOKS	14,165	1,289.08
0,000,545.00	BAKER & TAYLOR	BOOKS	14,166	1,821.65
1,000,550.00	DOUG BANNON	TRAVEL 422.06		
8,000,554.00	X X	RECRUITMENT 176.16	14,167	598.22
1,000,559.00	RICHARD BEHRENDT	EXPENSES	14,168	400.00
0,711,541.02	BEHRING DIAGNOSTICS	SUPPLIES	14,169	506.00
0,512,541.02	BENDER & BLOCK MUSIC CO	SUPPLIES	14,170	310.11
0,711,541.02	BENNETT COMPANIES	SUPPLIES	14,171	37.90
0,300,541.02	BENNETT COMPANIES	SUPPLIES 15.00		
0,711,541.02	X X	8.00	14,172	23.00
0,000,545.00	R R BOWKER	BOOKS	14,173	219.40
1,000,550.00	BRANDYWINE RESTAURANT	UNITED WAY LUNCH 10.75		
1,000,556.00	X X	PRES COUNCIL LUNCHEES 115.40	14,174	126.15
2,000,550.00	NANCY BREED	TRAVEL	14,175	15.52
8,000,550.00	THOMAS BREED	TRAVEL	14,176	86.26
8,000,541.01	CPP BELWIN INC	SUPPLIES	14,177	32.55
8,000,541.01	CAREER GUIDANCE FOUNDATION	SUPPLIES	14,178	313.00
0,600,541.02	CAROLINA BIOLOGICAL SUPPLY	SUPPLIES	14,179	243.11
2,000,585.00	CENTRAL SCIENTIFIC CO	EQUIPMENT	14,180	2,564.70
1,000,541.01	CHRONICLE OF HIGHER EDUC	SUBSCR	14,181	57.50
1,000,556.00	CLAYTONS FLORAL SHOP	FLOWERS	14,182	42.00
5,000,550.00	WALTER CLEVINGER	TRAVEL	14,183	34.65
0,300,550.00	JEAN COGDALL	TRAVEL	14,184	186.16
0,600,541.02	COMM ON CHEM IN THE 2 YR COLL	MEMBERSHIP	14,185	25.00
0,813,541.02	COX MATTHEWS & ASSOC	SUBSCR 24.00		
0,818,541.01	X X	24.00	14,186	48.00
0,117,541.02	CONSOLIDATED MANAGEMENT	SUPPLIES 2367.19		
0,811,550.00	X X	18.50		
0,812,550.00	X X	34.94		
0,818,550.00	X X	15.00		
8,000,541.01	X X	32.00		
8,000,554.00	X X	203.08		
1,000,556.00	X X	52.14		
1,000,550.00	X X	40.00	14,187	2,762.85

3,000,554.00	CORINTHIAN PRESS	SUPPLIES	14,188	105.04
0,810,547.00	RICHARD GULLOM	PUB RELA	14,189	175.00
0,711,541.02	CURTIN MATHESON SCIENTIFIC	SUPPLIES	14,190	598.24
2,000,541.01	CURTIS 1000	SUPPLIES	14,191	288.68
0,100,550.00	DENNIS DAY	TRAVEL	14,192	33.60
0,300,541.02	DELVIES PLASTICS INC	SUPPLIES	14,193	41.57
0,813,541.02	DIETARY MANAGERS ASSN	SUPPLIES	14,194	15.00
0,300,541.02	DIGI KEY CORPORATION	SUPPLIES	14,195	4.95
0,000,534.00	DIXON PUBLIC LIBRARY	TELECOMM	14,196	280.59
0,200,541.02	BILL DORAN COMPANY	SUPPLIES	14,197	55.45
0,000,534.00	EDWARD F DUFFY	CONSULTANT	14,198	727.50
0,711,534.00	EASTER SCIENTIFIC INSTRUMENTS	SERVICE	14,199	377.00
2,000,550.00	ROBERT EDISON	TRAVEL	14,200	121.92
0,500,541.02	EDUCATIONAL VIDEO NETWORK	SUPPLIES	14,201	120.00
0,300,541.02	ENGLEWOOD	SUPPLIES	14,202	25.31
2,000,541.01	ENTEC INC	SUPPLIES	14,203	320.28
0,000,550.00	ROBERT FARRELL	TRAVEL	14,204	219.80
0,400,541.02	FILM & VIDEO LIBRARY	SUPPLIES	14,205	177.16
0,300,541.02	FISHER SCIENTIFIC	SUPPLIES 54.68		
0,711,541.02	X X	138.04	14,206	192.72
0,810,547.00	FULTON JOURNAL PRESS	PUB RELA	14,207	12.00
0,800,541.02	GP TECHNOLOGIES INC	SUPPLIES	14,208	7.95
0,000,545.00	GALE RESEARCH INC	BOOKS	14,209	90.21
0,100,550.00	CARL GATES	TRAVEL	14,210	86.24
0,712,541.02	GINDERS MEDICAL SUPPLY	SUPPLIES	14,211	39.06
0,000,541.02	GOLD HILL SOFTWARE	SUPPLIES	14,212	15.00
0,000,545.00	GUIDANCE ASSOCIATES	BOOKS	14,213	650.10
0,713,550.00	CAROL HAIN	TRAVEL 169.44		
0,814,550.00	X X	39.36	14,214	208.80
0,410,541.02	HASKELLS	SUPPLIES 39.48		
0,800,541.02	X X	27.99		
0,818,541.02	X X	22.56		
0,000,541.01	X X	14.87		
3,000,541.01	X X	81.78		
2,000,585.00	X X	129.00		
0,000,541.01	X X	17.39	14,215	333.07
0,000,541.03	THE HECKMAN BINDERY	SUPPLIES 71.25		
0,000,549.00	X X	56.20	14,216	127.45
0,813,550.00	ANN HENDERSON	TRAVEL	14,217	80.93
0,500,550.00	DEBI HILL	TRAVEL	14,218	172.80
0,813,550.00	RICHARD HOLTAM	TRAVEL	14,219	65.48
0,000,575.00	HUGHES BUSINESS TELEPHONES	SERVICE	14,220	736.16
3,000,550.00	MICHAEL HUSTAD	TRAVEL	14,221	138.90
2,000,585.00	IBM CORPORATION	EQUIPMENT	14,222	3,499.00
3,000,534.01	IBM CORPORATION	SERVICE	14,223	2,369.00
0,800,541.02	INTERLAKE CONTINENTAL WATER	SYS SUPPLIES 14.85		
0,711,541.02	X X	84.15	14,224	99.00
0,300,541.02	JAMECO ELECTRONICS	SUPPLIES	14,225	246.21
0,712,550.00	DORIS JOHNSON	TRAVEL	14,226	9.12
0,000,541.01	K MART	SUPPLIES	14,227	7.97
0,810,547.00	K R O S BROADCASTING	PUB RELA	14,228	250.00
0,000,550.00	JOAN KERBER	TRAVEL	14,229	34.80

7,000,593.00	KISHWAUKEE COLLEGE	CHARGE BACK	14,230	240.72
0,812,550.00	KLOCKES	LUNCHES	14,231	15.51
0,000,534.00	KNIE APPLIANCE & TV	SERVICE	14,232	116.05
6,000,550.00	KAREN KYLEN	TRAVEL	14,233	193.14
0,714,534.00	L & L X-RAY	REPAIRS	14,234	308.00
0,813,541.02	L E R N	MEMBERSHIP	14,235	125.00
0,714,534.00	LANDAUER	SERVICE	14,236	691.99
0,117,541.02	LEBHAR-FRIEDMAN INC	SUPPLIES	14,237	29.50
0,512,541.02	LUCKS MUSIC LIBRARY	SUPPLIES	14,238	46.30
1,000,558.00	LUNDSTROM FLORIST	FLOWERS	14,239	20.00
0,000,541.03	MCGREGOR SUBSCR SERV	SUBSCRIPTIONS	14,240	884.85
0,300,541.02	MAGITRONIC TECHNOLOGY INC	SUPPLIES	14,241	580.37
8,000,550.00	RONALD MARLIER	TRAVEL	14,242	257.91
0,810,547.00	MASTERSOFT INC	PUB RELA	14,243	154.00
0,000,545.00	MEDCOM INC	BOOKS	14,244	1,255.20
1,000,558.00	MERLINS FLOWERS & GREENHOUSES	FLOWERS	14,245	30.00
0,300,541.02	UMI-MICROBOT	SUPPLIES	14,246	28.61
2,000,585.00	MEDICAL PLASTICS LABORATORY	EQUIPMENT	14,247	2,321.92
0,300,541.02	MITCHELL INTERNATIONAL INC	SUPPLIES	14,248	80.00
0,100,541.02	MONEY MANAGEMENT INSTITUTE	SUPPLIES	14,249	20.00
2,000,585.00	MOORE	EQUIPMENT	14,250	213.45
0,000,534.00	MUELLER AUDIO VISUAL	SERVICE	14,251	96.00
0,713,541.02	NATIONAL LEAGUE FOR NURSING	SUPPLIES	14,252	136.00
0,600,541.02	NASCO	SUPPLIES	14,253	81.00
6,000,550.00	N C R D	CONFERENCE FEES	14,254	300.00
0,713,541.02	NATIONAL HEALTH SUPPLY CORP	SUPPLIES	14,255	75.78
0,000,534.00	NORTHERN ILL LIBRARY SYS	MAINT	14,256	104.74
0,800,542.00	NORTHLAND PAPER CO	SUPPLIES	14,257	270.97
1,000,541.01	OASIS LASER SUPPLY	SUPPLIES 29.39		
2,000,541.01	X X	29.39		
5,000,541.02	X X	29.99	14,258	88.77
0,810,550.00	KRISTIN L OLSEN	TRAVEL	14,259	156.96
0,300,550.00	CHARLES OSTER	TRAVEL	14,260	67.80
0,300,541.02	P E G VIDEO TRAINING	SUPPLIES	14,261	296.00
2,000,539.00	P O D NETWORK	SUBSCR	14,262	100.00
0,810,547.00	PUBLICATION SYSTEMS INC	PUB RELA	14,263	115.00
7,000,593.00	PARKLAND COLLEGE	CHARGEBACK	14,264	6,784.00
0,300,541.02	PATTEN TRACTOR & EQUIPMENT CO	SUPPLIES	14,265	257.48
0,810,547.00	JERRY PAUSER	PUB RELA	14,266	60.00
0,512,541.02	J W PEPPER	SUPPLIES	14,267	41.75
0,100,534.00	PETERSON OFFICE SERVICE	MAINT CONTR 3027.44		
0,812,541.02	X X	SUPPLIES 22.97		
2,000,537.00	X X	55.00		
2,000,585.00	X X X	EQUIP 3391.50	14,268	6,496.91
5,000,550.00	ALAN PFEIFER	TRAVEL	14,269	7.00
1,000,541.01	PRENTICE HALL INC	SUPPLIES	14,270	42.00
8,000,541.01	PUBLISHERS TEST SERVICE	SUPPLIES	14,271	33.11
0,418,541.02	QUINLAN PUBLISHING CO	SUPPLIES	14,272	47.91
0,500,541.02	RESEARCH PRESS INC	SUPPLIES	14,273	14.45
0,500,550.00	WILLIAM L ROACH	TRAVEL	14,274	314.30

0,810,547.00	ROCK RIVER PRINTERS	PUB RELA	14,275	2,205.95
7,000,593.00	ROCK VALLEY COLLEGE	CHARGEBACK	14,276	694.62
4,512,541.02	ROSE RECORDS	SUPPLIES	14,277	58.96
1,000,559.00	ROTARY CLUB OF STERLING	PRES.-MISSED MEETINGS	14,278	27.00
0,711,541.02	RUPP & BOWMAN	SUPPLIES	14,279	28.69
0,100,541.02	SVCC BOOKSTORE	SUPPLIES 3.99		
0,300,541.02	X X	31.23		
0,316,541.02	X X	53.58		
0,418,541.02	X X	16.89		
0,500,541.02	X X	3.20		
0,511,541.02	X X	8.21		
0,600,541.02	X X	32.85		
0,714,541.02	X X	17.81		
0,715,541.02	X X	2.44		
0,812,541.01	X X	16.48		
0,813,541.02	X X	10.50		
0,815,541.02	X X	404.34		
0,818,541.00	X X	.69		
0,000,544.01	X X	3.30		
1,000,541.01	X X	1.39		
3,000,541.01	X X	59.91		
4,000,554.00	X X	10.46		
000-541.01	X X	24.30		
000-541.01	X X	15.01		
000-541.01	X X		14,280	717.48
0,712,550.00	SVCC RESTRICTED FUND	VAN USE 76.43		
0,811,550.00	X X	85.50	14,281	161.93
3,000,534.00	SVCC RESTRICTED FUND	DUFFY TAX	14,282	22.50
0,713,541.02	SBM EQUIPMENT CENTER	SUPPLIES 127.32		
0,800,541.02	X X	20.97		
0,818,534.00	X X	122.00		
0,818,541.01	X X	34.00		
0,000,541.01	X X	27.00		
0,000,541.01	X X	12.24	14,283	343.53
3,000,550.00	JOHN SAGMOE	TRAVEL	14,284	150.45
0,000,550.00	JUDY SCRIBNER	TRAVEL	14,285	18.72
0,000,585.00	SEARS	MICROWAVE	14,286	202.00
0,811,550.00	MICHAEL SEGUIN	TRAVEL	14,287	170.90
0,810,547.00	SHAWVER PRESS	PUB RELA 26.88		
0,000,554.00	X X	314.50	14,288	341.38
0,000,550.00	SHELL OIL CO	PRES TRAVEL	14,289	68.81
0,714,550.00	STANLEY SHIPPERT	TRAVEL	14,290	201.60
0,300,541.02	SIMPSON POWELSON LUMBER CO	SUPPLIES	14,291	12.95
0,300,541.02	S J SMITH WELDING SUPPLY	SUPPLIES	14,292	67.70
0,000,545.00	SMITHSONIAN BOOKS	BOOK	14,293	33.52
0,000,534.01	SORBUS	MAINT	14,294	2,561.34
0,000,593.00	SPOON RIVER COLLEGE	CHARGEBACK	14,295	1,323.60
0,714,534.00	ILLINOIS DEPT OF NUCLEAR SAFETY	INSPECTION	14,296	195.00
0,000,544.01	STERLING CAMERA CENTER	SUPPLIES	14,297	385.00
0,000,550.00				
0,000,550.00	SUNNY TRAVEL CENTER	KYLEN TRAVEL	14,298	496.00

0,500,550.00	PETER J SURREY	TRAVEL	14,299	103.78
0,714,541.02	TECHNO AIDE STUMB METAL PRODUCTS	SUPPLIES	14,300	46.81
0,000,550.00	ROBERT THOMAS	TRAVEL	14,301	298.15
0,818,550.00	VIRGINIA THOMPSON	TRAVEL	14,302	88.70
0,815,541.02	TIME EDUCATION PROGRAM	SUPPLIES	14,303	854.00
7,000,593.00	TRITON COLLEGE	CHARGEBACK	14,304	912.84
2,000,585.00	UNIQUE COMPUTER	EQUIPMENT	14,305	2,185.00
0,300,541.02	UNITED TOOL PROCESSES CORP	SUPPLIES	14,306	75.85
0,000,544.01	VALIANT I M C	SUPPLIES	14,307	174.55
0,000,541.03	VALUE LINE INC	SUPPLIES	14,308	495.00
1,000,550.00	MARILYN VINSON	TRAVEL	14,309	55.44
0,810,547.00	W C CI	PUB RELA	14,310	419.00
0,810,547.00	W I X N	PUB RELA	14,311	361.00
0,810,547.00	W S D R	PUB RELA	14,312	500.00
0,810,547.00	W S S Q	PUB RELA	14,313	450.00
0,810,547.00	WNS PUBLICATIONS	PUB RELA	14,314	66.50
0,300,550.00	JOHN WARDELL	TRAVEL	14,315	183.16
0,714,541.02	WAYNE INC	SUPPLIES	14,316	111.11
0,000,545.00	WEST PUBL CO	BOOKS	14,317	66.00
0,300,541.02	WILLIAM & MARY COMPUTER CENTER	SUPPLIES 113.00		
5,000,541.02	X X X	75.00	14,318	188.00
0,000,545.00	H W WILSON CO	BOOKS	14,319	55.00
0,810,547.00	WINCRAFT INC	PUB RELA 110.08		
8,000,554.00	X X	110.09	14,320	220.17
0,300,541.02	WOLOHAN LUMBER CO	SOPPLIES	14,321	5.49
0,100,541.02	WORDPERFECT MAGAZINE	SUBSCR	14,322	26.00
0,000,541.01	XEROX CORPORATION	SUPPLIES	14,323	2,569.25
0,600,550.00	DAVID YOUKER	TRAVEL	14,324	643.46
0,511,541.02	THE DAILY GAZETTE	ADS 13.60		
0,810,547.00	X X	307.11		
0,000,541.03	X X	65.00		
8,000,541.01	X X	36.08		
2,000,541.01	X X	39.39		
2,000,547.00	X X	182.00	14,325	643.18
0,810,547.00	THE DIXON TELEGRAPH	PUB RELA 399.25		
2,000,541.01	X X	ADS 51.84		
2,000,547.00	X X	13.60	14,326	464.69
0,300,541.02	SVCC PETTY CASH	SUPPLIES 2.57		
1,000,549.00	X X	5.00	14,327	7.57
	SVCC IMPREST FUND	MISC EXPENSES	14,328	922.36

76,555.42

Cks. #14124 - 14153 and void checks

452,368.95

TOTAL EDUCATION FUND FOR NOVEMBER

\$528,924.37

WORKING CASH FUND

TAMPICO NATIONAL BANK	Investment	22	\$100,000.00
MILLEDGEVILLE STATE BANK	Investment	23	100,000.00
CENTRAL NATIONAL BANK OF STERLING	Investment	24	200,000.00

TOTAL WORKING CASH FUND FOR NOVEMBER			<u>\$400,000.00</u>
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LIABILITY, PROTECTION & SETTLEMENT

1292-000-527	DIXON NATIONAL BANK	Medicare 10/31	220	\$ 1,200.82
1292-000-527	DIXON NATIONAL BANK	Medicare 11/15	221	<u>825.94</u>

TOTAL LIABILITY, PROTECTION & SETTLEMENT FOR NOVEMBER				\$ 2,026.76
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OPERATIONS, BUILDING & MAINTENANCE

276-000-587	FARM AND FLEET	Equipment	2324	\$ 219.00
270-000-534.01	DISCOVER UPHOLSTERY	Repairs	2325	100.00
270-000-534.01	NORMAN WELCH	Repairs-Farmhouse	2326	102.94
271-000-571	AMGAS	Service	2327	<u>6,434.44</u>
				\$ 6,856.38

0,000,541.04	ACE HARDWARE	SUPPLIES	2,328	47.52
0,000,541.04	COCHRANE COMPRESSOR CO	SUPPLIES	2,329	42.00
0,000,541.04	DIXON PAINT CO	SUPPLIES	2,330	42.72
0,000,541.04	W W GRAINGER INC	SUPPLIES	2,331	47.75
0,000,541.04	GRUMMERTS TRUE VALUE	SUPPLIES	2,332	136.42
0,000,541.04	ALLEN BLACKTOP & CONSTRUCTION	SUPPLIES	2,333	190.00
0,000,541.04	C B BOILER SERVICE	SUPPLIES	2,334	75.21
0,000,573.00	COMMONWEALTH EDISON	SERVICE	2,335	24.07
0,000,573.00	COMMONWEALTH EDISON	SERVICE	2,336	17,459.34
0,000,534.01	ECOLAB PEST ELIMINATION	SERVICE	2,337	160.00
0,000,541.04	EMED COMPANY INC	SUPPLIES	2,338	41.96
0,000,534.01	FLEXONICS INC	REPAIRS	2,339	1,273.00

0,000,534.01	FORSTER IMPLEMENT CO	REPAIRS	2,340	111.55
0,000,541.04	W W GRAINGER INC	SUPPLIES	2,341	47.67
0,000,550.00	GLADYS GUNTLE	TRAVEL	2,342	30.24
0,000,534.01	HOYLE ROAD EQUIPMENT	REPAIRS 37.50		
0,000,541.01	X X	SUPPLIES 14.73	2,343	52.23
0,000,541.04	LEE F S INC	SUPPLIES	2,344	439.51
0,000,541.04	MCCORMICKS FLORAL & GARDEN	SUPPLIES	2,345	279.40
0,000,534.01	DAVID MAYES	SEWAGE TESTING	2,346	200.00
0,000,534.01	MODERN SHOE SHOP	CHAIR REPAIRS	2,347	84.00
0,000,534.01	MONTGOMERY ELEVATOR CO	MAINT	2,348	484.06
0,000,541.04	MORGAN SERVICES INC	SUPPLIES	2,349	146.60
0,000,541.04	MOTT BROS CO	SUPPLIES	2,350	254.23
0,000,534.01	KEN NELSON	REPAIRS 39.50		
0,000,541.04	X X	SUPPLIES 39.38	2,351	78.88
1,000,571.00	NORTHERN ILLINOIS GAS	SERVICE	2,352	678.35
0,000,541.04	OLIN WATER SERVICES	SUPPLIES	2,353	35.90
0,000,541.04	PITNEY BOWES	SERVICE/SUPPLIES	2,354	59.00
0,000,541.04	P & W SUPPLY CO	SUPPLIES	2,355	29.78
0,000,534.01	RICKS TIRE & APPLIANCE	REPAIRS	2,356	35.00
0,000,550.00	JAMES RILEY	TRAVEL	2,357	28.80
0,000,534.01	ROCK VALLEY DISPOSAL	SERVICE	2,358	125.50
0,000,541.04	ROGERS TRUCKING	BLACK DIRT	2,359	110.00
0,000,541.04	SVCC EDUCATION FUND	SUPPLIES	2,360	55.17
0,000,541.04	SHERWIN WILLIAMS	SUPPLIES	2,361	16.78
0,000,541.04	SIEG ILLINOIS CO	SUPPLIES	2,362	10.38
0,000,541.04	SIMPSON POWELSON LUMBER CO	SUPPLIES	2,363	105.30
0,000,541.04	SORENSEN JANITORIAL SUPPLY	SUPPLIES	2,364	10.50
0,000,534.01	YOUNGRENS REFRIGERATION	REPAIRS	2,365	330.00

23,378.82

Cks. #2324 - 2327

6,856.38

TOTAL OPERATIONS AND MAINTENANCE FUND FOR NOVEMBER

\$30,235.20

AUDIT FUND

192-000-531	LINDGREN, CALLIHAN, VAN OSDOL & CO.	Audit fees	4	\$20,275.00
TOTAL AUDIT FUND FOR NOVEMBER				\$20,275.00

BUILDING BOND PROCEEDS FUND

390-000-584.2	IBM CORPORATION	Equipment	800	\$ 3,201.00
TOTAL BUILDING BOND PROCEEDS FUND FOR NOVEMBER				\$ 3,201.00

IMPREST FUND

192-000-544.02	UNITED PARCEL SERVICE	Service	8655	\$ 28.99
182-000-550	NANCY BREED	Supplies	8656	9.31
110-811-550	CONFERENCE REG.-Adult Ed. Service Center of Northern Illinois	Conf. Fee	8657	55.00
182-000-550	CATHY SEAGREN	Supplies	8658	9.88
110-712-534	JOSEPH SANDSCHAFFER	Honorarium	8659	25.00
181-000-550	RICHARD BEHRENDT	Expenses	8660	12.00
110-712-541.02	NATIONAL COUNCIL OF STATE BOARDS OF NURSING	Supplies	8661	3.00
181-000-559	RICHARD L. BEHRENDT	Meetings	8662	17.00
110-810-547	KRISTIN L. OLSEN	Supplies	8663	22.18
192-000-544.02	UNITED PARCEL SERVICE	Service	8664	44.89
110-714-550	RSNA '89	Meeting	8665	50.00
110-300-541.02	DAMARK	Supplies	8666	58.00
110-511-534	JERRY BECKER	Modeling - Art class	8667	25.00
182-000-541.01	ICCCFO FALL CONFERENCE '89	Dues - 25.00		
182-000-550	x x x	Reg. fee - 25.00	8668	50.00
110-812-550	SNOW WHITE BAKERY & DELI	Meeting supplies	8669	4.76
192-000-544.02	UNITED PARCEL SERVICE	Service	8670	26.49
138-000-550	I.C.C.C.A.	Conf. Reg.	8671	50.00
192-000-544.02	UNITED PARCEL SERVICE	Service	8672	24.75
181-000-559	RICHARD L. BEHRENDT	Rotary meetings	8673	18.00
120-000-550	I.C.C.C.A.	Conf. Reg.	8674	50.00
110-812-550	ZOLLIE W. HALL	Meeting	8675	7.21
110-714-534	JOINT REVIEW COMM. ON EDUC. IN RAD. TECH.	New center	8676	90.00
138-000-550	I.C.C.C.A.	Conf. Reg.	8677	50.00
110-300-541.02	RONALD HAPPAH	Supplies	8678	8.26
192-000-544.02	UNITED PARCEL SERVICE	Service	8679	24.14
110-712-534	BEVERLY PICKERING	Honorarium	8680	25.00
181-000-559	RICHARD L. BEHRENDT	Gyro meeting	8681	11.00
110-712-534	EDWARD GAUL	Honorarium	8682	25.00
110-511-534	KEVIN MAVES	Art class model	8683	97.50
TOTAL DISBURSEMENTS - Education Fund				\$922.36

Balance in fund - 2101.64
Disbursements - 922.36
Total in fund - 3024.00

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY



PRESIDENT



SECRETARY

DATE 11/27/89

TREASURER'S REPORT

October 31, 1989

EDUCATION FUND

Balance on Hand September 30, 1989 \$ 272,911.44

Receipts:

Taxes	278,814.85	
Voc. Tech. Educ. - Reg.	18,581.32	
Federal Work Study	20,644.13	
Other Federal Funds	345.00	
Summer Tuition	70,000.00	
Fall Tuition	150,000.00	
Graduation Fees	430.00	
Transcript Fees	167.00	
Laboratory Fees	2,680.00	
Other Facility Rentals	492.43	
Interest on Investments	3,223.61	
Other Revenue	2,049.93	
Expenditure Credits	<u>6,477.43</u>	<u>553,905.70</u>

Total Available \$ 826,817.14

Disbursements:

Expenses for October	377,460.67	
Investments	<u>277,473.61</u>	<u>654,934.28</u>

Balance on Hand October 31, 1989 \$ 171,882.86

OPERATIONS, BUILDING & MAINTENANCE FUND

Balance on Hand September 30, 1989 \$ 97,384.00

Receipts:

Investments	191,180.00	
Taxes	34,140.35	
Personal Prop. Repl. Tax	40,402.17	
Interest on Investments	10,030.31	
Other Revenue	1,874.67	
Expenditure Credits	<u>12.20</u>	<u>277,639.70</u>

Total Available \$ 375,023.70

Disbursements:

Expenses for October	37,464.21	
Investments	<u>50,460.31</u>	<u>87,924.52</u>

Balance on Hand October 31, 1989 \$ 287,099.18

PROTECTION, HEALTH & SAFETY FUND

Balance on Hand September 30, 1989 \$ 125,873.67

Receipts:

Taxes	56,785.42	
Interest on Investments	<u>566.39</u>	<u>57,351.81</u>

Total Available \$ 183,225.48

Disbursements:

Expenses for October 22,189.90

Balance on Hand October 31, 1989 \$ 161,035.58

WORKING CASH FUND

Balance on Hand September 30, 1989 \$ 48,578.49

Receipts:

Investments	450,000.00	
Interest on Investments	<u>9,653.25</u>	<u>459,653.25</u>

Total Available \$ 508,231.74

Disbursements:

Investments	<u>401,219.86</u>
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Balance on Hand October 31, 1989 \$ 107,011.88

AUDIT FUND

Balance on Hand September 30, 1989 \$ 33,031.28

Receipts:

Taxes	7,116.42	
Back Taxes	5.21	
Interest on Investments	<u>163.41</u>	<u>7,285.04</u>

Total Available \$ 40,316.32

Disbursements:

-0-

Balance on Hand October 31, 1989 \$ 40,316.32

LIABILITY, PROTECTION & SETTLEMENT FUND

Balance on Hand September 30, 1989 \$ 165,599.08

Receipts:

Taxes	76,654.89	
Back Taxes	56.19	
Interest on Investments	<u>824.46</u>	<u>77,535.54</u>

Total Available \$ 243,134.62

Disbursements:

Expenses for October		<u>2,756.09</u>
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Balance on Hand October 31, 1989 \$ 240,378.53

BUILDING BOND PROCEEDS FUND

Balance on Hand September 30, 1989 \$ 6,625.34

Receipts:

Interest on Investments		<u>3,910.56</u>
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Total Available \$ 10,535.90

Disbursements:

-0-

Balance on Hand October 31, 1989 \$ 10,535.90

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FUNDS INVESTED

First National Bank of Amboy	Building	9.00	8-15-90	\$ 100,000.00
United States Treasury	S & C	9.50	3-15-90	228,343.75
Citizens First Bank of Walnut	S & C	9.40	3-1-90	100,000.00
Farmers National Bank	S & C	8.60	5-18-90	100,000.00
Dixon National Bank	S & C	8.55	5-27-90	192,001.58
First National Bank	S & C	8.25	9-28-89	75,000.00
First Bank of Dixon	S & C	8.79	5-6-90	100,000.00
Central National Bank	Working Cash	Variable		1,197,994.25
Dixon National Bank	Working Cash	8.00	12-19-89	303,189.50
Whiteside Co. Bank	Working Cash	8.50	12-21-89	100,000.00
Rock Falls National Bank	Working Cash	Variable		(182,719.83)
United States Treasury	Working Cash	9.10	4-12-90	252,065.23
United States Treasury	Working Cash	8.15	5-10-90	94,162.28
Community State Bank	Working Cash	9.00	2-6-90	100,000.00
United States Treasury	Working Cash	8.55	11-24-89	96,364.08
Dixon National Bank	Working Cash	8.35	7-5-90	190,840.90
Milledgeville State Bank	Working Cash	8.50	10-12-90	100,000.00
Tampico National Bank	Working Cash	8.65	10-12-90	100,000.00

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FUNDS INVESTED, Continued

United States Treasury	Education	9.22	2-15-90	\$ 114,256.94
Rock Falls National Bank	Educ. & Bldg.	Variable		967,843.51
Smith Trust & Savings	Education	9.00	8-16-90	<u>100,000.00</u>
TOTAL INVESTED				\$4,429,342.19

SAUK VALLEY COMMUNITY COLLEGE
STUDENT LOAN FUND
Period Ending 10/31/89
B A L A N C E S H E E T

ASSETS:

Cash in Bank		\$2,060.02
Notes Receivable		9,355.00

		\$11,415.02
		=====

LIABILITIES & NET WORTH:

Fund Equity	\$11,576.85	
Net Loss	(161.83)	

		\$11,415.02
		=====

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

INCOME:

Interest Income	\$11.17	
Bad Debts Repaid	0.00	

		\$11.17

EXPENSES:

Bad Debts		\$173.00
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NET LOSS

		(\$161.83)
		=====

SAUK VALLEY COMMUNITY COLLEGE
E.O.G. WORKSTUDY FUND
Period Ending October 31, 1989
B A L A N C E S H E E T

Cash on Hand	\$1,462.79	
Workstudy Award Receivable from Fed. Gov. 1988-89	10,635.13	
Workstudy Awards Capital 1988-89		171,056.00
Workstudy Awards Paid 1988-89	160,420.87	
E.O.G. Awards Receivable from Fed. Gov. 1988-89	0.00	
E.O.G. Awards Capital 1988-89		60,341.00
E.O.G. Awards Paid 1988-89	60,341.00	
PELL Grant Awards Receivable 1988-89	0.00	
PELL Grant Awards Capital 1988-89		701,041.00
PELL Grant Awards Paid 1988-89	701,041.00	
Workstudy Awards Receivable from Fed. Gov. 1989-90	107,715.00	
Workstudy Awards Capital 1989-90		172,715.00
Workstudy Awards Paid 1989-90	46,733.03	
E.O.G. Awards Receivable from Fed. Gov. 1989-90	61,248.00	
E.O.G. Awards Capital 1989-90		61,248.00
E.O.G. Awards Paid 1989-90	0.00	
PELL Grant Awards Receivable from Fed. Gov. 1989-90	418,759.68	
PELL Grant Awards Capital 1989-90		419,470.00
PELL Grant Awards Paid 1989-90	0.00	
Transfer Account	0.00	
Inactive Federal Grants	17,514.50	
	<u>\$1,585,871.00</u>	<u>\$1,585,871.00</u>

SAUK VALLEY COMMUNITY COLLEGE BOOKSTORE

Period Ending 10-31-89

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

ASSETS:

Cash in Bank		\$65,322.00
Petty Cash		700.00
Investments		156,063.36
Accounts Receivable-Educational Fund		1,145.76
Inventory 6-30-89		127,394.84

		\$350,625.96
		=====

LIABILITIES & NET WORTH:

Accounts Payable-Student Activity Fund		\$224.00
Fund Equity	\$411,088.08	
Fund Transfer	(25,000.00)	
Net Loss	(35,686.12)	350,401.96
	-----	-----
		\$350,625.96
		=====

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

INCOME:

Textbook Sales	\$146,557.29	
Supply Sales	11,772.61	
Miscellaneous Sales	6,349.17	
Paperback Sales	2,355.01	
Used Book Sales	21,950.26	
Sales Tax Collected	11,128.26	
Other Income	100.89	
Investment Income	4,112.53	\$204,326.02

EXPENSES:

Textbooks Purchased	159,317.48	
Supplies Purchased	15,521.79	
Miscellaneous Purchased	8,898.50	
Paperbacks Purchased	5,648.04	
Used Books Purchased	16,321.66	
Sales Tax Paid	10,648.41	
Salaries & Wages	14,999.59	
Employee Benefits	941.71	
Transportation Charges	3,927.73	
Supply Expenses	1,687.86	
Equipment	0.00	
Travel	328.27	
Telephone	147.99	
Dues & Subscriptions	0.00	
Other Expense	1,639.94	
Over & Under	(16.83)	
Bad Debts	0.00	\$240,012.14
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NET LOSS on a cash basis without regard to inventory
or accounts payable

(\$35,686.12)
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SAUK VALLEY COMMUNITY COLLEGE
RESTRICTED PURPOSES FUND
October 31, 1989

Balance on Hand - October 1, 1989	\$366,079.57
JV 55 - Void Check #16996 issued 1/89	1.00
JV 55 - Void Check #17778 issued 5/89	2.69
JV 56 - Void Check #18647 issued 9/89	95.00
October Receipts	377,805.01

TOTAL FUNDS AVAILABLE DURING OCTOBER	\$743,983.27
Cash Disbursements - October, 1989	367,677.00

Balance on Hand - October 31, 1989	\$376,306.27
	=====

STATEMENT OF INCOME & EXPENSE
STUDENT ACTIVITY FUND

ACTIVITIES

Student Activity Assessments	\$4,420.76
Athletic Income	0.00
Drama Income	441.56
Student Activity Income	588.00
Student Activity Income-Restricted Purp. Source	12,500.00
Student Activity Income - Bookstore Source	25,000.00
Sauk Talk Income	28.00
Cash Over & Under	0.00
Other Student Activity Income	38.38

TOTAL INCOME	\$43,016.70

	BUDGET	EXPENSE	
Athletic Expense	\$26,285.	\$ 5,485.12	
Cheerleader & Pom Pon Squad	2,500.	0.00	
Speech Act. & Readers Theatre	5,000.	3.79	
Drama Expense	5,500.	2,157.17	
Music Expense	3,750.	431.16	
Student Act. Expense	9,000.	4,793.76	
Student Senate Expense	2,000.	31.33	
Women's Intercollegiate Exp.	25,965.	10,750.20	
Sauk Talk	7,000.	675.49	
Contingencies/Non-Budgeted	0.	0.00	
	-----	-----	
	\$ 87,000.	TOTAL EXPENSE	\$24,328.02

Excess of Revenue over Expenditures as of October 31, 1989	\$18,688.68
	=====

STATEMENT OF ASSETS AND LIABILITIES

ASSETS		REVOLVING AGENCY FUND LIABILITIES	AMOUNT
Cash in Bank	\$376,306.27	Due to Educational Fund	\$2,209.19
		Due to Oper. & Maint. Fund	1,131.85
Petty Cash	375.00	Due to Bookstore	0.00
		Due to Student Loan Fund	130.26
Accts. Rec.	167,396.01	Resident Student Tuition	505,497.44
		Resident Tuition Refunds	(25,840.70)
Investments	208,670.59	Out of District Tuition	86.48
		Lab Fees	18,215.50
		Lab Fees Refunds	(1,033.40)
		Accounts Payable	0.00

			\$500,396.62

RESTRICTED AGENCY FUND LIABILITIES

Child Care Operations	(\$1,796.83)
Parking	5,803.63
Recreation Room Fund	(776.96)
Student Locker Fund	757.21
Building Fairness Grant	1,918.39
Community Services	21,552.97
Procurement Assistance Ct.	(0.14)
Photography Supplies	24.86
Collegiate Choir	263.54
Spec. Serv. for Disadv. St-Exp	(77,483.56)
Spec. Serv. for Disadv. St-Inc	77,483.56
Sp. Serv. for Disadv. Exp-FY 89	87,953.11
Sp. Serv. for Disadv. Inc-FY 89	(87,953.11)
Sp. Serv. for Disadv. Inc-FY 90	12,444.55
Sp. Serv. for Disadv. Exp-FY 90	(14,113.66)
JTPA/CAED Grant FY 89	(2,209.11)
HITS Grant	0.00
HITS Gt./NW Steel	0.20
HITS Gt./Sr. Home Comp.	(2,545.00)
HITS Gt./Daubert Chem.	0.00
HITS Gt./Drives, Inc.	0.00
HITS Gt./Eyelet Products	0.00
HITS Gt./Pumpkin Patch	0.00
HITS Gt./Borg Warner	508.50
HITS Gt./StaClean	(3,886.00)
Disadvantaged Gt. FY 89	495.52
Special Population Gt. FY 90	2,565.72
Disadv.-Handicapped Gt. FY 90	(3,335.37)
Quality Assistance Gt.	224.76
Econ. Dev. Gt. II FY 90	6,459.44
Econ. Dev. Gt. Inc. FY 89	53,856.00
Econ. Dev. Gt. Exp. FY 89	(54,186.26)
Econ. Dev. Gt. Inc. FY 90	15,539.25
Econ. Dev. Gt. Exp. FY 90	(14,991.64)
Student Clubs	999.49
Adult Learning Book Charges	3,025.45
Community Theatre	48.40
College Van	3,466.80
VIP/PPP	1,721.69

Student Serv/Special Projects	97,918.59	
SVCC Athletic Booster Club	4,654.78	
DCC/Revenue/FY 89	422,428.48	
DCC/Expense/FY 89	(422,428.48)	
DCC/Revenue/FY 90	124,749.75	
DCC/Expense/FY 90	(119,161.11)	
PELL Grants	38.15	
Voc. Educ. Adult Training	0.00	
Ill. Interp. Workshop	248.25	
SVCC Foundation	(1,988.76)	
Sauk Area Arts Council	0.00	
Sm. Bus. Dev. Gt./Inc. FY 89	19,985.00	
Sm. Bus. Dev. Gt./Exp. FY 89	(20,078.46)	
Sm. Bus. Dev. Gt./Inc./FY 90	572.00	
Sm. Bus. Dev. Gt./Exp./FY 90	(5,121.25)	
VITAL - Sec. of State FY 89	(0.21)	
VITAL - Secy of State FY 90	16,862.36	
Anna Johnson Estate	270.68	
Nursing Uniforms	0.00	
LPN Supplies	502.11	
Endowment Challenge Fund #1	111,655.00	
Endowment Challenge Fund #2	5,812.26	
Miscellaneous Account	10,370.12	
TITLE III - Inform. Sys./FY 88	(95,417.10)	
TITLE III - Curr. Dev./FY 88	(60,309.72)	
TITLE III - Fund Raising/FY 88	(15,806.49)	
TITLE III - Proj. Admin./FY 88	(23,831.77)	
TITLE III - Income - FY 88	195,365.08	
Title III - Inform. Sys./FY 89	(62,715.97)	
Title III - Curr. Imp./FY 89	(15,991.82)	
Title III - Fund Raising/FY 89	(31,425.21)	
Title III - Proj. Admin./FY 89	(29,895.30)	
Title III - Income/FY 89	116,248.26	
Title III - MIS/Exp. FY 90	(5,561.00)	
Title III - Proj. Adm./Exp. FY90	(1,731.49)	
IL Personal Serv. Withholding	22.50	
Career Guidance & Counseling	0.00	\$250,074.63

FUND EQUITY

July 1, 1989	(\$16,412.06)	
Excess of Revenue Over Expenditures as October 31, 1989	18,688.68	\$2,276.62

TOTAL ASSETS	<u>\$752,747.87</u>	TOTAL LIABILITIES & NET WORTH	<u>\$752,747.87</u>
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SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY
W. J. Sampson
PRESIDENT
William B. Glum
SECRETARY
DATE 11/27/89

OFFICE OF BUSINESS SERVICES
SAUK VALLEY COMMUNITY COLLEGE

BUDGET SUMMARY REPORT

11/30/89

	BEGINNING FY 89 BALANCE (DEFICIT)	R E V E N U E		E X P E N D I T U R E S	
		BUDGET	TO DATE	BUDGET	TO DATE
GENERAL FUNDS					
Education Fund	\$675,720	\$5,536,860	\$1,591,672	\$5,562,923	\$1,756,591
Operations, Building & Maintenance Fund	504,187	450,750	317,241	495,650	146,708
TOTAL OPERATING FUND	\$1,179,907	\$5,987,610	\$1,908,913	\$6,058,573	\$1,903,299
SPECIAL REVENUE FUNDS					
Liability, Protection & Settlement Fund (Insurance)	\$174,071	\$216,598	\$79,140	\$170,000	\$14,859
Audit Fund	\$33,116	\$20,300	\$7,201	\$20,300	\$20,275
Protection, Health & Safety Fund	(\$3,450)	\$322,751	\$134,610	\$322,751	\$140,125
PROPRIETARY FUNDS					
Bookstore Fund	\$411,088	\$449,100	\$204,326	\$417,500	\$240,012
OTHERS					
Working Cash Fund	\$2,563,678	\$1,000	\$65,231	\$0	\$0
Building Bond Proceeds Fu (Site and Construction)	\$797,605	\$50,002	\$8,276	\$280,000	\$3,201

EDUCATION FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIV OF BUSINESS SALARIES	56,608.20	56,608.20	33,964.92	22,643.28	237,403.00	180,794.80	180,794.80
DIV OF BUS CONTR SERV	3,027.44	3,027.44		3,027.44	10,500.00	7,472.56	7,472.56
DIV OF BUS SUPPLIES	3,632.17	3,632.17	3,075.58	556.59	11,475.00	7,842.83	7,842.83
DIV OF BUS CONF & MEETINGS	139.84	139.84	20.00	119.84	1,400.00	1,260.16	1,260.16
FOOD SERV CONTR SERV	750.00	750.00	750.00	.00	1,000.00	250.00	250.00
FOOD SERV SUPPLIES	2,442.14	2,442.14	45.45	2,396.69	500.00	1,942.14	1,942.14
FOOD SERV CONF & MEETINGS	34.12	34.12	34.12	.00	100.00	65.88	65.88
DIV OF AGRIC SUPPLIES	237.90	237.90	162.45	55.45	400.00	162.10	162.10
DIV OF INDUS ED SALARIES	50,542.20	50,542.20	30,325.32	20,216.88	219,320.00	160,777.80	160,777.80
DIV OF INDUS ED CONTR SERV		.00		.00	6,400.00	6,400.00	6,400.00
DIV OF INDUS ED SUPPLIES	9,783.04	9,783.04	7,507.57	2,275.47	15,670.00	5,886.96	5,886.96
DIV OF INDUS ED CONF & MEETINGS	663.33	663.33	271.21	392.12	1,400.00	736.67	736.67
COSMETOLOGY CONTR SERV	3,108.00	3,108.00	2,664.00	444.00	15,000.00	11,892.00	11,892.00
COSMETOL SUPPLIES		.00		.00	300.00	300.00	300.00
HUMAN SERVICES CONTR SERV		.00		.00	100.00	100.00	100.00
HUMAN SERV SUPPLIES	809.15	809.15	749.26	59.89	1,200.00	390.85	390.85
HUMAN SERV CONF & MEETINGS		.00		.00	250.00	250.00	250.00
DIV OF SOC SCI SALARIES	32,358.00	32,358.00	19,414.80	12,943.20	132,646.00	100,288.00	100,288.00
DIV OF SOC SCI SUPPLIES	1,796.38	1,796.38	1,273.30	523.08	5,070.00	3,273.62	3,273.62
DIV OF SOC SCI CONF & MEETINGS	.00	.00		.00	1,000.00	1,000.00	1,000.00
E M T CONTR SERV		.00		.00	250.00	250.00	250.00
E M T SUPPLIES	136.31	136.31	35.00	101.31	400.00	263.69	263.69
E M T CONF & MEETINGS		.00		.00	200.00	200.00	200.00
CRIMINAL JUSTICE SALARIES	3,982.90	3,982.90	2,389.74	1,593.16	25,744.00	21,761.10	21,761.10
CRIM JUS CONTR SERV		.00		.00	200.00	200.00	200.00
CRIM JUS SUPPLIES	339.92	339.92	235.18	104.74	1,500.00	1,160.08	1,160.08
CRIM JUS CONF & MEETINGS		.00		.00	600.00	600.00	600.00
DIV OF HUMANITIES SALARIES	59,609.25	59,609.25	35,765.55	23,843.70	289,431.00	229,821.75	229,821.75
DIV OF HUMAN. SUPPLIES	1,211.23	1,211.23	759.93	451.30	3,600.00	2,388.77	2,388.77
DIV OF HUMAN. CONF & MEETINGS	851.14	851.14	260.26	590.88	2,800.00	1,948.86	1,948.86
ART DEPT SALARIES	9,465.85	9,465.85	5,679.51	3,786.34	34,077.00	24,611.15	24,611.15
ART DEPT CONTR SERV	212.50	212.50	90.00	122.50	600.00	387.50	387.50
ART DEPT SUPPLIES	75.91	75.91	52.72	23.19	400.00	324.09	324.09
ART DEPT CONF & MEETINGS		.00		.00	200.00	200.00	200.00
MUSIC DEPT SALARIES	13,852.50	13,852.50	8,311.50	5,541.00	66,492.00	52,639.50	52,639.50
MUSIC DEPT CONTR SERV	225.00	225.00	225.00	.00	1,800.00	1,575.00	1,575.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MUSIC DEPT SUPPLIES	1,737.72	1,737.72	1,265.89	471.83	4,450.00	2,712.28	2,712.28
MUSIC DEPT CONF & MEETINGS		.00		.00	600.00	600.00	600.00
DIV OF MATH SCI SALARIES	54,337.25	54,337.25	32,602.35	21,734.90	216,854.00	162,516.75	162,516.75
DIV OF MATH SCI CONTR SERV		.00		.00	900.00	900.00	900.00
DIV OF MATH SCI SUPPLIES	4,420.92	4,420.92	3,820.62	600.30	11,650.00	7,229.08	7,229.08
DIV OF MATH SCI CONF & MEETINGS	1,171.79	1,171.79	528.33	643.46	1,400.00	228.21	228.21
MED LAB TECH SALARIES	19,411.45	19,411.45	14,271.11	5,140.34	63,784.00	44,372.55	44,372.55
MED LAB TECH CONTR SERV	2,352.00	2,352.00	1,975.00	377.00	9,210.00	6,858.00	6,858.00
MED LAB TECH SUPPLIES	4,618.53	4,618.53	2,801.89	2,016.64	11,055.00	6,236.47	6,236.47
MED LAB TECH CONF & MEETINGS	293.88	293.88	293.88	.00	1,040.00	746.12	746.12
ADN SALARIES	17,417.55	17,417.55	10,450.53	6,967.02	83,604.00	66,186.45	66,186.45
ADN OFC SALARIES	6,069.78	6,069.78	4,720.94	1,348.84	16,186.00	10,116.22	10,116.22
ADN CONTR SERV	75.00	75.00		75.00	300.00	225.00	225.00
ADN SUPPLIES	1,289.20	1,289.20	1,095.69	193.51	4,837.00	3,547.80	3,547.80
ADN CONF & MEETINGS	992.95	992.95	907.40	85.55	1,450.00	457.05	457.05
LPN SALARIES	11,169.20	11,169.20	6,701.52	4,467.68	53,612.00	42,442.80	42,442.80
LPN CONTR SERV		.00		.00	250.00	250.00	250.00
LPN SUPPLIES	1,187.44	1,187.44	600.69	586.75	2,230.00	1,042.56	1,042.56
LPN CONF & MEETINGS	169.44	169.44		169.44	600.00	430.56	430.56
RAD TECH SALARIES	17,679.50	17,679.50	12,924.50	4,755.00	57,060.00	39,380.50	39,380.50
RAD TECH CONTR SERV	1,284.99	1,284.99		1,284.99	3,220.00	1,935.01	1,935.01
RAD TECH SUPPLIES	1,072.27	1,072.27	818.04	254.23	3,395.00	2,322.73	2,322.73
RAD TECH CONF & MEETINGS	983.24	983.24	731.64	251.60	4,700.00	3,716.76	3,716.76
DIV OF PHYS ED SALARIES	1,586.75	1,586.75	1,586.75	.00	57,200.00	55,613.25	55,613.25
DIV OF PHYS ED CONTR SERV	848.30	848.30	848.30	.00	2,800.00	1,951.70	1,951.70
DIV OF PHYS ED SUPPLIES	333.01	333.01	313.72	19.29	850.00	516.99	516.99
DIV OF PHYS ED CONF & MEETINGS		.00		.00	500.00	500.00	500.00
NURSING ASST CONTR SERV		.00		.00	200.00	200.00	200.00
NURSING ASST SUPPLIES	675.94	675.94	606.05	69.89	1,050.00	374.06	374.06
NURSING ASST CONF & MEETINGS	35.10	35.10	35.10	.00	250.00	214.90	214.90
INFO OFC & WORKROOM SECR SALARIES	19,387.17	19,387.17	15,078.91	4,308.26	51,699.00	32,311.83	32,311.83
INFO OFC FED WORK STUDY	2,597.85	2,597.85	1,794.71	803.14	13,000.00	10,402.15	10,402.15
WORKROOM FED WORK STUDY	1,213.51	1,213.51	787.23	426.28	5,000.00	3,786.49	3,786.49
WORKROOM CONTR SERV		.00		.00	9,210.00	9,210.00	9,210.00
INFO OFC CONTR SERV	650.00	650.00	650.00	.00	450.00	200.00	CR 200.00
UNALLOCATED CONTR SERV	264.50	264.50	264.50	.00	1,100.00	835.50	835.50
INSTITU COMM SUPPLIES		.00		.00	300.00	300.00	300.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
WORKROOM SUPPLIES	86.03	86.03	CR 284.66	370.69	CR 1,000.00	1,086.03	1,086.03
INFO OFC SUPPLIES	157.12	157.12	99.29	57.83	1,450.00	1,292.88	1,292.88
PUB RELA ADMIN SALARIES	12,187.53	12,187.53	9,479.19	2,708.34	32,500.00	20,312.47	20,312.47
PUB RELA SECR SALARIES	884.00	884.00	344.00	540.00	7,000.00	6,116.00	6,116.00
PUB RELA SUPPLIES	31,653.27	31,653.27	25,419.92	6,233.35	94,600.00	62,946.73	62,946.73
PUB RELA CONF & MEETINGS	1,506.56	1,506.56	614.60	891.96	1,300.00	206.56	CR 206.56
ASST DEAN ARTS & SOC SCI SALARY	16,699.14	16,699.14	12,988.22	3,710.92	44,531.00	27,831.86	27,831.86
PART TIME OVERLOAD	18,096.37	18,096.37	518.62	17,577.75	49,000.00	30,903.63	30,903.63
NIGHT PREMIUMS	200.00	200.00		200.00		200.00	CR 200.00
SUMMER SALARIES	45,269.60	45,269.60	45,269.60	.00	47,250.00	1,980.40	1,980.40
SECR SALARY	6,340.14	6,340.14	4,931.22	1,408.92	16,907.00	10,566.86	10,566.86
FED WORK STUDY	2,713.46	2,713.46	1,587.04	1,126.42	12,000.00	9,286.54	9,286.54
CONTR SERV	259.04	259.04		259.04	500.00	240.96	240.96
SUPPLIES	139.10	139.10	91.83	47.27	900.00	760.90	760.90
CONF & MEETINGS	597.22	597.22	267.32	329.90	2,500.00	1,902.78	1,902.78
ASST DEAN BUS & TECH SALARY	18,116.64	18,116.64	14,090.72	4,025.92	48,311.00	30,194.36	30,194.36
PART TIME OVERLOAD	15,531.48	15,531.48	487.01	15,044.47	130,000.00	114,468.52	114,468.52
NIGHT PREMIUMS	218.10	218.10		218.10		218.10	CR 218.10
SUMMER SALARIES	40,056.45	40,056.45	40,056.45	.00	43,000.00	2,943.55	2,943.55
SECR SALARIES	6,981.39	6,981.39	5,429.97	1,551.42	18,617.00	11,635.61	11,635.61
FED WORK STUDY	5,496.00	5,496.00	3,635.25	1,860.75	15,979.00	10,483.00	10,483.00
SUPPLIES	288.17	288.17	170.63	117.54	1,200.00	911.83	911.83
CONF & MEETINGS	550.78	550.78	438.36	112.42	3,000.00	2,449.22	2,449.22
ASST DEAN COMM & EXTEN SERV SALARY	16,114.14	16,114.14	12,533.22	3,580.92	42,971.00	26,856.86	26,856.86
INSTR SALARIES	4,328.75	4,328.75	1,195.78	3,132.97	60,000.00	55,671.25	55,671.25
COORDINATORS SALARIES	1,952.50	1,952.50		1,952.50	8,000.00	6,047.50	6,047.50
SECR SALARIES	5,281.11	5,281.11	4,107.53	1,173.58	14,063.00	8,801.89	8,801.89
FED WORK STUDY	298.15	298.15	120.60	177.55	1,570.00	1,271.85	1,271.85
CONTR SERV	.00	.00		.00	2,000.00	2,000.00	2,000.00
SUPPLIES	587.16	587.16	326.31	260.85	5,000.00	4,412.84	4,412.84
CONF & MEETINGS	366.41	366.41	170.00	196.41	2,250.00	1,883.59	1,883.59
DIR OF HEALTH & NAT SCI SALARY	15,444.72	15,444.72	12,012.56	3,432.16	41,186.00	25,741.28	25,741.28
PART TIME OVERLOAD	5,997.62	5,997.62	2,636.64	3,360.98	45,000.00	39,002.38	39,002.38
SUMMER SALARIES	12,026.74	12,026.74	11,689.24	337.50	20,000.00	7,973.26	7,973.26
FED WORK STUDY	1,931.24	1,931.24	1,413.67	517.57	4,820.00	2,888.76	2,888.76
CONTR SERV	.00	.00		.00	200.00	200.00	200.00

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
DIR/HEALTH SUPPLIES	134.43	134.43	134.43	.00	1,200.00	1,065.57	1,065.57
CONF & MEETINGS	39.36	39.36		39.36	1,400.00	1,360.64	1,360.64
ACADEMIC SKILLS SALARIES	23,117.35	23,117.35	13,235.71	9,881.64	65,223.00	42,105.65	42,105.65
ACADEMIC SKILLS SUPPLIES	2,449.13	2,449.13	956.29	1,492.84	7,200.00	4,750.87	4,750.87
ACADEMIC SKILLS CONF & MEETINGS	138.00	138.00	138.00	.00	700.00	562.00	562.00
HONORS PROGRAM CONTR SERV		.00		.00	100.00	100.00	100.00
HONORS PROG SUPPLIES	46.67	46.67	27.88	18.79	400.00	353.33	353.33
HONORS PROG CONF & MEETINGS		.00		.00	250.00	250.00	250.00
DEAN OF INSTR SALARY	20,671.92	20,671.92	16,078.16	4,593.76	55,125.00	34,453.08	34,453.08
DEAN OF INSTR SECR SALARY	8,042.22	8,042.22	6,255.06	1,787.16	21,446.00	13,403.78	13,403.78
STUDENT TUTORS	204.35	204.35	164.15	40.20	3,000.00	2,795.65	2,795.65
DEAN OF INSTR FED WORK STUDY	902.82	902.82	720.25	182.57	4,500.00	3,597.18	3,597.18
DEAN OF INSTR CONTR SERV	572.00	572.00	450.00	122.00	550.00	22.00	22.00
DEAN OF INSTR SUPPLIES	793.69	793.69	606.75	186.94	2,000.00	1,206.31	1,206.31
DEAN OF INSTR CONF & MEETINGS	558.82	558.82	455.12	103.70	3,000.00	2,441.18	2,441.18
LRC SUMMER SALARIES	4,125.00	4,125.00	4,125.00	.00	6,000.00	1,875.00	1,875.00
LRC PROF SALARIES	28,293.95	28,293.95	19,596.69	8,697.26	104,367.00	76,073.05	76,073.05
LRC SECR SALARIES	12,128.67	12,128.67	9,433.41	2,695.26	32,343.00	20,214.33	20,214.33
LRC FED WORK STUDY	2,799.71	2,799.71	1,762.06	1,037.65	12,809.00	10,009.29	10,009.29
LRC CONTR SERV	3,628.98	3,628.98	3,031.60	597.38	12,000.00	8,371.02	8,371.02
XEROX SUPPLIES	1,098.87	1,098.87	1,814.34	715.47	1,000.00	2,098.87	2,098.87
LIBRARY SUPPLIES	11,117.57	11,117.57	9,614.47	1,503.10	17,050.00	5,932.43	5,932.43
A V SUPPLIES	1,026.48	1,026.48	761.15	265.33	6,500.00	5,473.52	5,473.52
LIBRARY BOOKS	10,736.18	10,736.18	5,271.55	5,464.63	40,000.00	29,263.82	29,263.82
LRC CONF & MEETINGS	1,046.23	1,046.23	523.08	523.15	2,769.00	1,722.77	1,722.77
ADM & REC ADMIN SALARIES	13,334.22	13,334.22	10,371.06	2,963.16	35,558.00	22,223.78	22,223.78
ADM & REC SECR SALARIES	23,331.33	23,331.33	18,146.59	5,184.74	62,217.00	38,885.67	38,885.67
ADM & REC FED WORK STUDY	4,653.85	4,653.85	3,256.94	1,396.91	10,958.00	6,304.15	6,304.15
ADM & REC CONTR SERV	981.11	981.11	981.11	.00	1,380.00	398.89	398.89
ADM & REC SUPPLIES	3,461.51	3,461.51	2,885.08	576.43	14,000.00	10,538.49	10,538.49
ADM & REC CONF & MEETINGS	675.25	675.25	253.19	422.06	2,500.00	1,824.75	1,824.75
COUNSELING PROF SALARIES	33,284.25	33,284.25	25,419.99	7,864.26	92,330.00	59,045.75	59,045.75
COUNSELING SECR SALARIES	6,340.14	6,340.14	4,931.22	1,408.92	16,907.00	10,566.86	10,566.86
HEALTH SERV SUPPLIES		.00		.00	300.00	300.00	300.00
FTN AIDS ADMIN SALARIES	16,153.47	16,153.47	12,563.81	3,589.66	43,076.00	26,922.53	26,922.53

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
FIN AIDS SECR SALARIES	12,357.81	12,357.81	9,611.63	2,746.18	32,954.00	20,596.19	20,596.19
STUDENT SERV ADMIN SALARIES	19,628.64	19,628.64	15,266.72	4,361.92	52,343.00	32,714.36	32,714.36
STUDENT SERV SECR SALARIES	8,005.14	8,005.14	6,226.22	1,778.92	21,347.00	13,341.86	13,341.86
STUDENT SERV FED WORK STUDY	15,741.28	15,741.28	11,306.61	4,434.67	45,100.00	29,358.72	29,358.72
COACHING SALARIES	10,925.25	10,925.25	5,514.16	5,411.09	24,200.00	13,274.75	13,274.75
STUDENT SERV CONTR SERV	555.63	555.63	555.63	.00	600.00	44.37	44.37
STUDENT SERV SUPPLIES	9,551.77	9,551.77	8,453.64	1,098.13	17,300.00	7,748.23	7,748.23
COMMENCEMENT	574.47	574.47	574.47	.00	6,000.00	5,425.53	5,425.53
STUDENT SERV CONF & MEETINGS	2,725.66	2,725.66	1,661.90	1,063.76	4,900.00	2,174.34	2,174.34
STUDENT RECRUITMENT	1,425.54	1,425.54	422.43	1,003.11	1,500.00	74.46	74.46
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	152,903.13	152,903.13	118,647.58	34,255.55	414,548.00	261,644.87	261,644.87
MAINT FED WORK STUDY BOYS	17,556.00	17,556.00	13,919.50	3,636.50	82,000.00	64,444.00	64,444.00
MATRONS FED WORK STUDY	4,692.54	4,692.54	3,562.02	1,130.52		4,692.54 CR	4,692.54 CR
TELEPHONE	21,348.75	21,348.75	16,213.91	5,129.84	65,000.00	43,651.25	43,651.25
PRESIDENTS SALARY	27,546.75	27,546.75	21,425.25	6,121.50	73,458.00	45,911.25	45,911.25
PRES SECR SALARY	9,209.97	9,209.97	7,163.31	2,046.66	24,560.00	15,350.03	15,350.03
PRES OFC FED WORK STUDY	936.32	936.32	695.12	241.20	3,484.00	2,547.68	2,547.68
PRES OFC CONTR SERV		.00		.00	600.00	600.00	600.00
PRES OFC SUPPLIES	521.83	521.83	328.17	193.66	2,000.00	1,478.17	1,478.17
PRES OFC CONF & MEETINGS	1,974.08	1,974.08	1,849.82	124.26	5,500.00	3,525.92	3,525.92
SPECIAL AFFAIRS	784.43	784.43	524.89	259.54	3,500.00	2,715.57	2,715.57
PRES OFC OTHER EXP	5,367.88	5,367.88	4,894.88	473.00	8,525.00	3,157.12	3,157.12
BUS OFC ADMIN SALARIES	37,071.72	37,071.72	28,833.56	8,238.16	98,858.00	61,786.28	61,786.28
BUS OFC PROF SALARIES	8,619.39	8,619.39	6,703.97	1,915.42	22,985.00	14,365.61	14,365.61
BUS OFC SECR SALARIES	33,712.82	33,712.82	26,164.12	7,548.70	90,583.00	56,870.18	56,870.18
BUS OFC CONTR SERV	4,045.55	4,045.55	4,045.55	.00	6,000.00	1,954.45	1,954.45
BUS OFC SUPPLIES	231.88	231.88	54.67	177.21	7,000.00	7,231.88	7,231.88
BUS OFC CONF & MEETINGS	817.02	817.02	303.97	513.05	3,600.00	2,782.98	2,782.98
LEGAL CONTR	3,423.72	3,423.72	3,336.23	87.49	8,000.00	4,576.28	4,576.28
BOARD SUPPLIES	191.92	191.92	130.72	61.20	700.00	508.08	508.08
BOARD CONF & MEETINGS	619.31	619.31	505.15	114.16	4,500.00	3,880.69	3,880.69
INSTITU SECR SALARIES	6,709.78	6,709.78	5,272.19	1,437.59	16,684.00	9,974.22	9,974.22
INSTI FED WORK STUDY	1,181.25	1,181.25	869.75	311.50	5,935.00	4,753.75	4,753.75

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
CONTINGENCY FED WORK STUDY	1,254.55	1,254.55	881.03	373.52	4,448.00	3,193.45	3,193.45
GROUP MED & LIFE INS	165,706.92	165,706.92	97,685.84	68,021.28	410,000.00	244,293.08	244,293.08
MEDICAL EXAM FEE		.00		.00	7,500.00	7,500.00	7,500.00
TUITION REIMBURSEMENT	3,439.08	3,439.08	3,439.08	.00	4,400.00	960.92	960.92
CURRICULUM DEVELOPMENT		.00		.00	3,000.00	3,000.00	3,000.00
UNALLOCATED CONTR	251.40	251.40	196.40	55.00	1,800.00	1,548.60	1,548.60
IN SERVICE TRAINING	2,915.00	2,915.00	2,420.00	495.00	7,000.00	4,085.00	4,085.00
FACULTY ASSN SUPPLIES	17.69	17.69	10.84	6.85	200.00	182.31	182.31
POSTAGE	17,216.20	17,216.20	6,619.46	10,596.74	47,900.00	30,683.80	30,683.80
PUBLICATIONS & DUES	5,920.00	5,920.00	4,640.00	1,280.00	9,000.00	3,080.00	3,080.00
ADVERTISING	348.80	348.80	153.20	195.60	800.00	451.20	451.20
RECRUITMENT	37.25	37.25	37.25	.00	8,000.00	7,962.75	7,962.75
EQUIPMENT	37,670.12	37,670.12	19,440.67	18,229.45	140,042.00	108,371.88	108,371.88
AFFIRMATIVE ACTION CONTR SERV		.00		.00	100.00	100.00	100.00
AFFIRM ACTION SUPPLIES		.00		.00	300.00	300.00	300.00
AFFIRM ACTION CONF & MEETINGS		.00		.00	300.00	300.00	300.00
INSTITU RES CONTR SERV		.00		.00	200.00	200.00	200.00
INSTITU RES SUPPLIES	93.46	93.46	93.46	.00	100.00	6.54	6.54
INFORMATION SYS ADMIN SALARIES	16,153.47	16,153.47	12,563.81	3,589.66	78,519.00	62,365.53	62,365.53
INFO SYS OFC SALARIES	11,577.42	11,577.42	9,004.66	2,572.76	30,873.00	19,295.58	19,295.58
INFO SYS FED WORK STUDY	1,411.99	1,411.99	968.96	443.03	6,365.00	4,953.01	4,953.01
INFO SYS CONSULTING		.00		.00	10,000.00	10,000.00	10,000.00
INFO SYS ADMIN CONTR SERV	6,351.49	6,351.49	5,858.15	4,930.34	126,100.00	62,588.51	62,588.51
INFO SYS EDUC CONTR SERV	8,000.00	8,000.00	8,000.00	.00	25,450.00	17,450.00	17,450.00
INFO SYS ADMIN SUPPLIES	2,605.17	2,605.17	2,361.02	244.15	15,900.00	13,294.83	13,294.83
INFO SYS EDUC SUPPLIES	600.25	600.25	612.23	11.98	CR 9,550.00	8,949.75	8,949.75
INFO SYS CONF & MEETINGS	78.75	78.75	37.10	41.65	7,500.00	7,421.25	7,421.25
PLANNING & DEVEL ADMIN SALARIES	17,914.32	17,914.32	13,146.44	4,767.88	43,050.00	25,135.68	25,135.68
PL & DEVEL SECR SALARY	5,677.05	5,677.05	4,644.87	1,032.18	16,515.00	10,837.95	10,837.95
PL & DEVEL CONTR SERV	3,750.00	3,750.00	3,000.00	750.00	5,000.00	1,250.00	1,250.00
PL & DEVEL SUPPLIES	571.37	571.37	454.27	117.10	2,390.00	1,818.63	1,818.63
PL & DEVEL CONF & MEETINGS	2,541.56	2,541.56	1,332.62	1,208.94	4,000.00	1,458.44	1,458.44
TUITION CHARGE BACK	135,393.34	135,393.34	3,583.56	9,955.78	25,000.00	11,460.66	11,460.66
CONTINGENCIES		.00		.00	50,000.00	50,000.00	50,000.00
	1,756,590.63	*	1,234,143.09	#	5,562,923.00	3,806,332.37	* 3,806,332.37
		1,756,590.63	#	5,224,469.94	#	5,562,923.00	3,806,332.37

OPERATIONS & MAINTENANCE FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
MAINT CONTR SERV	23,391.92	23,391.92	20,308.87	3,083.05	49,650.00	26,258.08	26,258.08
MAINT SUPPLIES	8,842.98	8,842.98	6,575.97	2,267.01	50,100.00	41,257.02	41,257.02
MAINT CONF & MEETINGS	934.78	934.78	877.04	57.74	2,000.00	1,065.22	1,065.22
GAS	28,649.77	28,649.77	21,536.98	7,112.79	98,000.00	69,350.23	69,350.23
ELECTRICITY	84,669.16	84,669.16	67,185.75	17,483.41	261,950.00	177,280.84	177,280.84
EQUIPMENT	219.00	219.00		219.00	7,950.00	7,731.00	7,731.00
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
	146,707.61	146,707.61	116,484.61	30,223.00	495,650.00	348,942.39	348,942.39 *

PROTECTION, HEALTH & SAFETY

BUILDING IMPROVEMENTS	140,124.90	140,124.90	140,124.90	.00	322,751.00	182,626.10	182,626.10
	140,124.90	140,124.90	140,124.90 *	.00	322,751.00	182,626.10	182,626.10 *

BUILDING BOND PROCEEDS FUND

SITE IMPROVEMENT		.00		.00	50,000.00	50,000.00	50,000.00
BUILDING IMPROVEMENTS		.00		.00	100,000.00	100,000.00	100,000.00
DATA PROC HIGHTECH	3,201.00	3,201.00		3,201.00		3,201.00 CR	3,201.00 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
	3,201.00 *	3,201.00 *	.00 *	3,201.00	180,000.00	176,799.00	176,799.00 *

LIABILITY, PROTECTION & SETTLEMENT

WORKERS COMP	143.55	143.55	143.55	.00	48,000.00	48,143.55	48,143.55
UNEMPLOYMENT COMP	1,251.06	1,251.06	1,251.06	.00	22,000.00	20,748.94	20,748.94
MEDICARE	6,482.64	6,482.64	4,455.88	2,026.76	20,000.00	13,517.36	13,517.36
TORT LIABILITY	7,269.00	7,269.00	7,269.00	.00	80,000.00	72,731.00	72,731.00
	14,859.15 *	14,859.15 *	12,832.39 *	2,026.76	170,000.00	155,140.85	155,140.85 *

AUDIT FUND

Account	Total Expenditures	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
AUDIT COSTS	20,275.00	20,275.00		20,275.00	20,300.00	25.00	25.00
	20,275.00	* 20,275.00 *	.00	* 20,275.00 *	* 20,300.00 *	25.00 *	25.00 *

REVENUE REPORTEDUCATION FUND

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1988 TAXES	674,856.16	674,856.16	396,041.31	278,814.85	790,738.00	115,881.84	115,881.84
1989 TAXES		.00		.00	790,738.00	790,738.00	790,738.00
BACK TAXES	412.15	412.15	412.15	.00		412.15	CR 412.15 CR
CHARGE BACK REVENUE	2724.12	2724.12	2724.12	.00	16,000.00	13,275.88	13,275.88
STATE APPORTIONMENT	431,913.50	431,913.50	431,913.50	.00	1,554,727.00	1,122,813.50	1,122,813.50
STATE EQUALIZATION GRANT	87,608.25	87,608.25	87,608.25	.00	350,433.00	262,824.75	262,824.75
ADVANCED TECH GRANT	11,922.75	11,922.75	11,922.75	.00	47,691.00	35,768.25	35,768.25
REGULAR VOC ED REIMB	18,581.32	18,581.32		18,581.32	100,000.00	81,418.68	81,418.68
VOC ED EQUIP REIMB		.00		.00	21,718.00	21,718.00	21,718.00
FEDERAL WORK STUDY	46,733.03	46,733.03	26,088.90	20,644.13	172,715.00	125,981.97	125,981.97
OTHER FEDERAL SOURCES	345.00	345.00		345.00	6,000.00	5,655.00	5,655.00
SUMMER TUITION	120,000.00	120,000.00	50,000.00	70,000.00	136,000.00	16,000.00	16,000.00
FALL TUITION	150,000.00	150,000.00		150,000.00	568,000.00	418,000.00	418,000.00
SPRING TUITION		.00		.00	554,000.00	554,000.00	554,000.00
GRAD FEES	980.00	980.00	550.00	430.00	2,400.00	1,420.00	1,420.00
TRANSCRIPT FEES	527.00	527.00	360.00	167.00	1,200.00	673.00	673.00
LAB FEES	2680.00	2,680.00		2,680.00	34,200.00	31,520.00	31,520.00
PUB. SERV. INCOME		.00		.00	14,900.00	14,900.00	14,900.00
OTHER FACILITY RENTALS	1,021.07	1,021.07	528.64	492.43	8,000.00	6,978.93	6,978.93
INTEREST ON INVESTMENTS	7,974.12	7,974.12	4,750.51	3,223.61	130,000.00	122,025.88	122,025.88
RESTRICTED FUND INCOME		.00		.00	15,000.00	15,000.00	15,000.00
OTHER REVENUE	31,247.56	31,247.56	173.88	31,073.68	47,400.00	16,152.44	16,152.44
OTHER REV. COMPUTERS	220.00	220.00	110.00	110.00		220.00	CR 220.00 CR
OTHER REV. SALARIES	688.12	688.12		688.12		688.12	CR 688.12 CR
OTHER REV. OVERHEAD	1,237.61	1,237.61	31,059.48	29,821.87	CR	1,237.61	CR 1,237.61 CR
TRANSFER FROM BOOKSTORE		.00		.00	175,000.00	175,000.00	175,000.00
	1,591,671.76	* 1,591,671.76 *	1,044,243.49	* 547,428.27 *	5,536,860.00	* 3,945,168.24 *	* 3,945,168.24 *

OPERATIONS & MAINTENANCE

Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1988 TAXES	80,215.07	80,215.07	46,074.72	34,140.35	96,825.00	16,609.93	16,609.93
1989 TAXES		.00		.00	96,825.00	96,825.00	96,825.00
BACK TAXES	50.47	50.47	50.47	.00		50.47	50.47
REPL OF CORP PERS PROP TAX	217,479.04	217,479.04	177,076.87	40,402.17	234,600.00	17,120.96	17,120.96
INTEREST ON INVESTMENTS	16,239.56	16,239.56	6,209.25	10,030.31	10,000.00	6,239.56	6,239.56
OTHER REVENUE	3,256.75	3,256.75	1,382.08	1,874.67	12,500.00	9,243.25	9,243.25
	317,240.89	317,240.89	230,793.39	86,447.50	450,750.00	133,509.11	133,509.11

PROTECTION, HEALTH & SAFETY

1988 TAXES	133,115.13	133,115.13	76,329.71	56,785.42	161,375.00	28,259.87	28,259.87
1989 TAXES		.00		.00	161,375.00	161,375.00	161,375.00
BACK TAXES	83.94	83.94	83.94	.00		83.94	83.94
INVESTMENT INCOME	1,411.27	1,411.27	844.88	566.39	1.00	1,410.27	1,410.27
	134,610.34	134,610.34	77,258.53	57,351.81	322,751.00	188,140.66	188,140.66

BUILDING BOND PROCEEDS FUND

STATE GRANTS		.00		.00	1.00	1.00	1.00
FEDERAL GRANTS		.00		.00	1.00	1.00	1.00
INVESTMENT INCOME	8,276.13	8,276.13	3,648.90	3,910.56	50,000.00	41,723.87	41,723.87
	8,276.13	8,276.13	3,648.89	3,910.56	50,002.00	41,725.87	41,725.87

WORKING CASH FUND

INVESTMENT INCOME	65,230.51	65,230.51	55,577.26	9,653.25	1,000.00	64,230.51	64,230.51
	65,230.51	65,230.51	55,577.26	9,653.25	1,000.00	64,230.51	64,230.51


<u>LIABILITY, PROECTION & SETTLEMENT</u>							
Account	Total Receipts	To Date	Prev. Mo. To Date	This Mo.	Budget	Unexpended	Unencumbered
1988 TAXES	76,466.87	76,466.87	183.02	16,654.89	107,799.00	31,332.13	31,332.13
1989 TAXES		.00		.00	107,799.00	107,799.00	107,799.00
BACK TAXES	56.19	56.19	.00	56.19		56.19	CR 56.19
INTEREST ON INVESTMENTS	2,616.94	2,616.94	1,792.48	824.46	1,000.00	1,616.94	CR 1,616.94
	79,140.00	* 79,140.00 *	1,604.46	* 77,535.54	216,598.00	137,458.00	* 137,458.00 *
<u>AUDIT FUND</u>							
1988 TAXES	6,640.32	6,640.32	476.10	7,116.42	10,005.00	3,364.68	3,364.68
1989 TAXES		.00		.00	10,005.00	10,005.00	10,005.00
BACK TAXES	5.21	5.21		5.21		5.21	CR 5.21
INTEREST ON INVESTMENTS	555.02	555.02	391.61	163.41	290.00	265.02	CR 265.02
	7,200.55	* 7,200.55 *	84.49	CR 7,285.04	* 20,300.00	* 13,099.45	* 13,099.45 *

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY



PRESIDENT



SECRETARY

DATE 11/27/89