

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. In 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 reimbursement 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

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November 27, 1989

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.

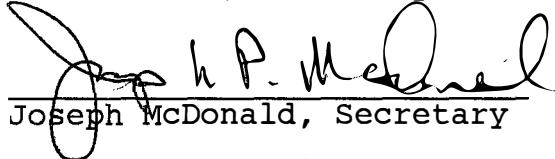
Adjournment:

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:

Current Appointments

|                  |                                             |
|------------------|---------------------------------------------|
| 4. Treasurer     | Robert Edison                               |
| 5. Legal Counsel | Ward, Murray, Pace & Johnson, P.C.          |
| 6. Auditing Firm | Lindgren, Callihan<br>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 DEPOSITORYIES 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.

**MEMORANDUM**

TO: Dr. Behrendt

FROM: Zollie W. Hall *ZWD*

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.

1m

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.



815 / 288-5511

**Sauk Valley  
Community  
College**

173 IL ROUTE 2  
DIXON, IL 61021-9110

**MEMORANDUM**

TO: Dr. Behrendt  
FROM: Robert Edison

DATE: November 20, 1989

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

Memorandum to Dr. Behrendt  
November 20, 1989  
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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**

815 / 288-5511

**Sauk Valley  
Community  
College**

173 IL ROUTE 2  
DIXON, IL 61021-9110

**MEMORANDUM**

TO: Dr. Behrendt  
FROM: Robert Edison

DATE: November 14, 1989  
SUBJECT: Bucket Truck

*Bob*

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.

n

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.

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815 / 288-5511



**Sauk Valley  
Community  
College**

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173 IL ROUTE 2  
DIXON, IL 61021-9110

**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

|                                                           | 1985-86                |                  | 1986-87                  |                  | 1987-88          |                        | 1988-89          |                        |
|-----------------------------------------------------------|------------------------|------------------|--------------------------|------------------|------------------|------------------------|------------------|------------------------|
|                                                           | Budget                 | Actual           | Budget                   | Actual           | Budget           | Actual                 | Budget           | Actual                 |
| Revenue                                                   | 5,265,824 <sup>1</sup> | 5,247,744        | 5,163,032                | 5,253,396        | 5,217,258        | 5,336,655 <sup>3</sup> | 5,274,794        | 5,286,164 <sup>3</sup> |
| 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 <sup>2</sup> |                  | \$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**

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**FINANCIAL REPORT**

**June 30, 1989**

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

CERTIFIED PUBLIC ACCOUNTANTS  
3319 EAST LINCOLNWAY STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

## 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

|                                                | Governmental Fund Types |                        |                 |
|------------------------------------------------|-------------------------|------------------------|-----------------|
|                                                | <u>General</u>          | <u>Special Revenue</u> | <u>Cap Pro</u>  |
| <b><u>ASSETS</u></b>                           |                         |                        |                 |
| 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 |                         |                        |                 |
| <br>Total assets                               | <br><u>\$1,509,835</u>  | <br><u>\$520,846</u>   | <br><u>\$79</u> |
| <b><u>LIABILITIES AND FUND EQUITY</u></b>      |                         |                        |                 |
| 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                   |                         |                        |                 |
| <br>Total liabilities                          | <br><u>343,352</u>      | <br><u>369,444</u>     | <br><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<br/>Fund Type</u> | <u>Fiduciary<br/>Fund Type</u>    | <u>Account Groups</u>           |                           | <u>Total<br/>(Memorandum Only)</u> |
|----------------------------------|-----------------------------------|---------------------------------|---------------------------|------------------------------------|
| <u>Enterprise</u>                | <u>Trust and<br/>Agency Funds</u> | <u>General Fixed<br/>Assets</u> | <u>Long-Term<br/>Debt</u> | <u>June 30, 1989</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                             |
| 127,395                          |                                   | \$8,253,658                     |                           | 627,217                            |
|                                  |                                   |                                 |                           | 127,395                            |
|                                  |                                   |                                 | \$144,933                 | 8,253,658                          |
| <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                 |                                    |
| <u>4,772</u>                     | <u>199,298</u>                    | <u>\$ -0-</u>                   | <u>144,933</u>            | <u>1,061,799</u>                   |
|                                  |                                   |                                 |                           |                                    |
| 411,088                          |                                   | 8,253,658                       |                           | 8,253,658                          |
|                                  |                                   |                                 |                           | 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</u>        | <u>Total</u><br><u>(Memorandum</u><br><u>Only)</u> |
|-----------------------------------------------------------------------------------------------------|--------------------------------|--------------------------|-------------------------|-------------------------|----------------------------------------------------|
|                                                                                                     | <u>General</u>                 | <u>Special</u>           | <u>Capital</u>          | <u>Fund Type</u>        |                                                    |
|                                                                                                     |                                | <u>Revenue</u>           | <u>Projects</u>         | <u>Expendable</u>       |                                                    |
| <b>Revenues:</b>                                                                                    |                                |                          |                         |                         |                                                    |
| Local sources                                                                                       | <u>\$1,826,215</u>             | <u>\$ 578,878</u>        |                         |                         | <u>\$2,405,093</u>                                 |
| State sources                                                                                       | <u>1,684,021</u>               | <u>244,335</u>           |                         |                         | <u>1,928,356</u>                                   |
| Federal sources                                                                                     | <u>186,028</u>                 | <u>385,046</u>           |                         | <u>\$935,278</u>        | <u>1,506,352</u>                                   |
| Student tuition and fees                                                                            | <u>1,270,265</u>               |                          |                         |                         | <u>1,270,265</u>                                   |
| Other sources                                                                                       | <u>152,635</u>                 | <u>83,246</u>            | <u>\$ 51,766</u>        | <u>37,746</u>           | <u>325,393</u>                                     |
| <b>Total revenues</b>                                                                               | <b><u>5,119,164</u></b>        | <b><u>1,291,505</u></b>  | <b><u>51,766</u></b>    | <b><u>973,024</u></b>   | <b><u>7,435,459</u></b>                            |
| <b>Expenditures:</b>                                                                                |                                |                          |                         |                         |                                                    |
| Instruction                                                                                         | <u>2,653,237</u>               |                          |                         | <u>950,065</u>          | <u>3,603,302</u>                                   |
| Academic support                                                                                    | <u>220,669</u>                 |                          |                         |                         | <u>220,669</u>                                     |
| Student services and aids                                                                           | <u>464,511</u>                 |                          |                         |                         | <u>464,511</u>                                     |
| Public service                                                                                      | <u>18,282</u>                  |                          |                         |                         | <u>18,282</u>                                      |
| Operations and maintenance<br>of plant                                                              | <u>941,747</u>                 |                          |                         |                         | <u>941,747</u>                                     |
| General administration                                                                              | <u>338,200</u>                 |                          |                         | <u>15,149</u>           | <u>353,349</u>                                     |
| Institutional support                                                                               | <u>799,319</u>                 | <u>630,673</u>           | <u>21,693</u>           |                         | <u>1,451,685</u>                                   |
| Restricted purposes                                                                                 | <u>708,227</u>                 |                          |                         |                         | <u>708,227</u>                                     |
| <b>Total expenditures</b>                                                                           | <b><u>5,435,965</u></b>        | <b><u>1,338,900</u></b>  | <b><u>21,693</u></b>    | <b><u>965,214</u></b>   | <b><u>7,761,772</u></b>                            |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>                                        | <b><u>(316,801)</u></b>        | <b><u>(47,395)</u></b>   | <b><u>30,073</u></b>    | <b><u>7,810</u></b>     | <b><u>(326,313)</u></b>                            |
| <b>Other financing sources (uses) -</b>                                                             |                                |                          |                         |                         |                                                    |
| Permanent transfers in (out)                                                                        | <u>167,000</u>                 |                          |                         |                         | <u>167,000</u>                                     |
| <b>Excess (deficiency) of revenues<br/>over expenditures and other<br/>financing sources (uses)</b> | <b><u>(149,801)</u></b>        | <b><u>(47,395)</u></b>   | <b><u>30,073</u></b>    | <b><u>7,810</u></b>     | <b><u>(159,313)</u></b>                            |
| <b>Fund balance, beginning of year</b>                                                              | <b><u>1,316,284</u></b>        | <b><u>198,797</u></b>    | <b><u>767,532</u></b>   | <b><u>2,825</u></b>     | <b><u>2,285,438</u></b>                            |
| <b>Fund balance, end of year</b>                                                                    | <b><u>\$1,166,483</u></b>      | <b><u>\$ 151,402</u></b> | <b><u>\$797,605</u></b> | <b><u>\$ 10,635</u></b> | <b><u>\$2,126,125</u></b>                          |

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**

|                                                                                             | <u>General</u>            |                            | <u>Variance</u>          |
|---------------------------------------------------------------------------------------------|---------------------------|----------------------------|--------------------------|
|                                                                                             | <u>Actual</u>             | <u>Budget</u>              | <u>Favorable</u>         |
| <b>Revenues:</b>                                                                            |                           |                            |                          |
| 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>          |
| <b>Total revenues</b>                                                                       | <b><u>5,119,164</u></b>   | <b><u>5,274,794</u></b>    | <b><u>(155,630)</u></b>  |
| <b>Expenditures:</b>                                                                        |                           |                            |                          |
| 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>            |
| <b>Total expenditures</b>                                                                   | <b><u>5,435,965</u></b>   | <b><u>5,946,995</u></b>    | <b><u>511,030</u></b>    |
| <b>Excess (deficiency) of revenues over expenditures</b>                                    | <b>(316,801)</b>          | <b>(672,201)</b>           | <b>355,400</b>           |
| <b>Other financing sources (uses) -</b>                                                     |                           |                            |                          |
| Permanent transfers in (out)                                                                | <u>167,000</u>            | <u>-0-</u>                 | <u>167,000</u>           |
| <b>Excess (deficiency) of revenues over expenditures and other financing sources (uses)</b> | <b>(149,801)</b>          | <b><u>\$ (672,201)</u></b> | <b><u>\$ 522,400</u></b> |
| <b>Fund balance, beginning of year</b>                                                      | <b><u>1,316,284</u></b>   |                            |                          |
| <b>Fund balance, end of year</b>                                                            | <b><u>\$1,166,483</u></b> |                            |                          |

See Notes to Financial Statements.

| Special Revenue  |                  |                                        | Capital Projects |                    |                                        |
|------------------|------------------|----------------------------------------|------------------|--------------------|----------------------------------------|
| Actual           | Budget           | Variance<br>Favorable<br>(Unfavorable) | Actual           | Budget             | Variance<br>Favorable<br>(Unfavorable) |
| \$ 578,878       | \$532,785        | \$ 46,093                              |                  | \$ 1               | \$ (1)                                 |
| 244,335          |                  | 244,335                                |                  | 1                  | (1)                                    |
| 385,046          |                  | 385,046                                |                  |                    |                                        |
| <u>83,246</u>    | <u>80,251</u>    | <u>2,995</u>                           | <u>\$ 51,766</u> | <u>40,000</u>      | <u>11,766</u>                          |
| <u>1,291,505</u> | <u>613,036</u>   | <u>678,469</u>                         | <u>51,766</u>    | <u>40,002</u>      | <u>11,764</u>                          |
| 630,673          | 468,961          | (161,712)                              | 21,693           | 280,000            | 258,307                                |
| 708,227          | 79,000           | (629,227)                              |                  |                    |                                        |
| <u>1,338,900</u> | <u>547,961</u>   | <u>(790,939)</u>                       | <u>21,693</u>    | <u>280,000</u>     | <u>258,307</u>                         |
| (47,395)         | 65,075           | (112,470)                              | 30,073           | (239,998)          | 270,071                                |
|                  |                  |                                        |                  |                    |                                        |
| (47,395)         | <u>\$ 65,075</u> | <u>\$(112,470)</u>                     | 30,073           | <u>\$(239,998)</u> | <u>\$270,071</u>                       |
|                  |                  |                                        |                  |                    |                                        |
|                  | <u>198,797</u>   |                                        | <u>767,532</u>   |                    |                                        |
| \$               | <u>151,402</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

|                                            | <u>Fiduciary</u><br><u>Fund Type</u>   | <u>Non-Expendable</u><br><u>Trust Fund -</u><br><u>Working Cash</u> | <u>Total</u><br><u>(Memorandum</u><br><u>Only)</u> |
|--------------------------------------------|----------------------------------------|---------------------------------------------------------------------|----------------------------------------------------|
|                                            | <u>Proprietary</u><br><u>Fund Type</u> | <u>Enterprise</u><br><u>Fund</u>                                    | <u>Actual</u>                                      |
|                                            | <u>Actual</u>                          | <u>Actual</u>                                                       |                                                    |
| <b>Operating revenues:</b>                 |                                        |                                                                     |                                                    |
| 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                                                |
| <br>Total operating revenues               | <br>524,112                            | <br>167,979                                                         | <br>692,091                                        |
| <b>Operating expenses:</b>                 |                                        |                                                                     |                                                    |
| 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                                              |
| <br>Total operating expenses               | <br>462,855                            | <br>-0-                                                             | <br>462,855                                        |
| <br>Net income from operations             | <br>61,257                             | <br>167,979                                                         | <br>229,236                                        |
| <b>Other expenses -</b>                    |                                        |                                                                     |                                                    |
| Fund transfer to Building Fund             |                                        | <u>167,000</u>                                                      | <u>167,000</u>                                     |
| <br>Net income                             | <br>61,257                             | <br>979                                                             | <br>62,236                                         |
| <br><b>Retained earnings/fund balance,</b> |                                        |                                                                     |                                                    |
| <b>beginning of year</b>                   | <u>349,831</u>                         | <u>2,562,699</u>                                                    | <u>2,912,530</u>                                   |
| <br><b>Retained earnings/fund balance,</b> |                                        |                                                                     |                                                    |
| <b>end of year</b>                         | <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**

|                                                                    | <u>Proprietary</u><br><u>Fund Type</u> | <u>Enterprise Fund</u> | <u>Fiduciary</u><br><u>Fund Type</u> | <u>Non-Expendable</u><br><u>Trust Fund -</u> | <u>Working Cash Fund</u> | <u>Total</u>     |
|--------------------------------------------------------------------|----------------------------------------|------------------------|--------------------------------------|----------------------------------------------|--------------------------|------------------|
| <b>Sources of working capital:</b>                                 |                                        |                        |                                      |                                              |                          |                  |
| Operations -                                                       |                                        |                        |                                      |                                              |                          |                  |
| Net income                                                         |                                        | \$61,257               |                                      | \$ 167,979                                   |                          | \$ 229,236       |
| <b>Uses of working capital -</b>                                   |                                        |                        |                                      |                                              |                          |                  |
| Permanent transfer to                                              |                                        |                        |                                      |                                              |                          |                  |
| Educational Fund                                                   |                                        | _____                  |                                      | <u>167,000</u>                               |                          | <u>167,000</u>   |
| Increase in working capital                                        |                                        | <u>\$61,257</u>        |                                      | <u>\$ 979</u>                                |                          | <u>\$ 62,236</u> |
| <b>Elements of net increase<br/>(decrease) in working capital:</b> |                                        |                        |                                      |                                              |                          |                  |
| 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

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(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

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(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

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(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

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**(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><br><u>July 1, 1988</u> | <u>Additions</u> | <u>Deletions</u> | <u>Balance</u><br><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<br/>Other Funds</u> | <u>Due To<br/>Other Funds</u> |
|----------------------------------------------|---------------------------------|-------------------------------|
| <b>Educational:</b>                          |                                 |                               |
| Bookstore                                    |                                 | \$ 1,705                      |
| Student Activity                             | \$134,174                       |                               |
| Restricted Purposes                          | 16,380                          |                               |
| Work Study                                   | 6,117                           |                               |
| <b>Operations, Building and Maintenance:</b> |                                 |                               |
| Restricted Purposes                          | 1,198                           |                               |
| Working Cash                                 | 167,000                         |                               |
| <b>Working Cash:</b>                         |                                 |                               |
| Protection, Health and Safety                | 170,000                         |                               |
| Operations, Building and Maintenance         |                                 | 167,000                       |
| <b>Bookstore:</b>                            |                                 |                               |
| Educational                                  | 1,705                           |                               |
| Liability, Protection and Settlement         |                                 | 692                           |
| Student activity                             | 584                             | 1,837                         |
| <b>Student Loan -</b>                        |                                 |                               |
| Student Activity                             | 349                             |                               |
| <b>Student Activity:</b>                     |                                 |                               |
| Educational                                  |                                 | 134,174                       |
| Bookstore                                    | 1,837                           | 584                           |
| Student Loan                                 |                                 | 349                           |
| <b>Restricted Purposes:</b>                  |                                 |                               |
| Educational                                  |                                 | 16,380                        |
| Liability, Protection and Settlement         |                                 | 637                           |
| Operations, Building and Maintenance         |                                 | 1,198                         |
| <b>Work Study Fund -</b>                     |                                 |                               |
| Educational                                  |                                 | 6,117                         |
| <b>Liability, Protection and Settlement:</b> |                                 |                               |
| Restricted Purposes                          | 637                             |                               |
| Bookstore                                    | 692                             |                               |
| <b>Protection, Health and Safety -</b>       |                                 |                               |
| Working Cash                                 |                                 | <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

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(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

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(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 |        |        |              | Market Value |  |
|-----------------------|-----------------|--------|--------|--------------|--------------|--|
|                       | Category        |        |        |              |              |  |
|                       | 1               | 2      | 3      | Total        |              |  |
| Repurchase agreements | \$ 997,994      | \$ -0- | \$ -0- | \$ 997,994   | \$ 997,994   |  |
| U.S. treasury bills   | \$ 1,184,153    | \$ -0- | \$ -0- | \$ 1,184,153 | \$ 1,215,297 |  |

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>                 |
|-------------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Assessed Valuations:</b>               |                             |                             |                             |
| 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><u>\$685,782,699</u></u> | <u><u>\$663,708,612</u></u> | <u><u>\$645,197,290</u></u> |
| <b>Tax Rates:</b>                         |                             |                             |                             |
| 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><u>.2897</u></u>         | <u><u>.3536</u></u>         | <u><u>.3614</u></u>         |
| <b>Tax Extensions:</b>                    |                             |                             |                             |
| 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><u>\$1,986,713</u></u>   | <u><u>\$2,346,874</u></u>   | <u><u>\$2,331,742</u></u>   |
| <b>Tax Collections:</b>                   |                             |                             |                             |
| 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><u>\$1,992,904</u></u>   | <u><u>\$2,354,033</u></u>   | <u><u>\$ 538,655</u></u>    |
| <b>Percent of Levy collected</b>          | <u><u>100.31%</u></u>       | <u><u>100.31%</u></u>       | <u><u>23.10%</u></u>        |

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

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(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<br/>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

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|                                               | <u>Educational Fund</u> | <u>Operations,<br/>Building and<br/>Maintenance Fund</u> | <u>Total<br/>General Funds</u> |
|-----------------------------------------------|-------------------------|----------------------------------------------------------|--------------------------------|
| <b><u>ASSETS</u></b>                          |                         |                                                          |                                |
| 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>                 |
| <b>Total assets</b>                           | <b><u>\$973,927</u></b> | <b><u>\$535,908</u></b>                                  | <b><u>\$1,509,835</u></b>      |
| <b><u>LIABILITIES AND FUND BALANCE</u></b>    |                         |                                                          |                                |
| Interfund payables -                          |                         |                                                          |                                |
| Bookstore Fund                                | \$ 1,705                |                                                          | \$ 1,705                       |
| Accounts payable                              | 38,875                  | \$ 31,721                                                | \$ 70,596                      |
| Due to Illinois State Board<br>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>                 |
| <b>Total liabilities</b>                      | <b>311,631</b>          | 31,721                                                   | 343,352                        |
| Fund balance, unreserved -                    |                         |                                                          |                                |
| undesignated                                  | <u>662,296</u>          | <u>504,187</u>                                           | <u>1,166,483</u>               |
| <b>Total liabilities<br/>and fund balance</b> | <b><u>\$973,927</u></b> | <b><u>\$535,908</u></b>                                  | <b><u>\$1,509,835</u></b>      |

**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**

|                                                                                              | <u>Educational Fund</u>  | <u>Operations, Building and Maintenance Fund</u> | <u>Total General Funds</u> |                           |
|----------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------|----------------------------|---------------------------|
|                                                                                              |                          |                                                  | <u>Actual</u>              | <u>Budget</u>             |
| <b>Revenues:</b>                                                                             |                          |                                                  |                            |                           |
| 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>            |
| <b>Total revenues</b>                                                                        | <b><u>4,880,653</u></b>  | <b><u>238,511</u></b>                            | <b><u>5,119,164</u></b>    | <b><u>5,274,794</u></b>   |
| <b>Expenditures:</b>                                                                         |                          |                                                  |                            |                           |
| 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<br>of plant                                                       | 511,959                  | 429,788                                          | 941,747                    | 1,052,370                 |
| General administration                                                                       | 338,200                  |                                                  | 338,200                    | 333,929                   |
| Institutional support                                                                        | <u>799,319</u>           |                                                  | <u>799,319</u>             | <u>860,581</u>            |
| Provision for contingencies                                                                  | —                        | —                                                | —                          | <u>75,000</u>             |
| <b>Total expenditures</b>                                                                    | <b><u>5,006,177</u></b>  | <b><u>429,788</u></b>                            | <b><u>5,435,965</u></b>    | <b><u>5,946,995</u></b>   |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>                                 | <b>(125,524)</b>         | <b>(191,277)</b>                                 | <b>(316,801)</b>           | <b>(672,201)</b>          |
| <b>Other financing sources -</b>                                                             |                          |                                                  |                            |                           |
| Permanent transfers in                                                                       | —                        | <u>167,000</u>                                   | <u>167,000</u>             | —                         |
| <b>Excess (deficiency) of revenues<br/>over expenditures and other<br/>financing sources</b> | <b>(125,524)</b>         | <b>(24,277)</b>                                  | <b>(149,801)</b>           | <b><u>\$(672,201)</u></b> |
| <b>Fund balance, beginning of year</b>                                                       | <b><u>787,820</u></b>    | <b><u>528,464</u></b>                            | <b><u>1,316,284</u></b>    |                           |
| <b>Fund balance, end of year</b>                                                             | <b><u>\$ 662,296</u></b> | <b><u>\$ 504,187</u></b>                         | <b><u>\$1,166,483</u></b>  |                           |

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

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|                                                | <u>Actual</u>             | <u>Budget</u>             | <b>Variance</b><br><b>Favorable</b><br><b>(Unfavorable)</b> |
|------------------------------------------------|---------------------------|---------------------------|-------------------------------------------------------------|
| <b>Local Sources:</b>                          |                           |                           |                                                             |
| 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                            | <u>18,403</u>             | <u>15,000</u>             | <u>3,403</u>                                                |
|                                                | <u>1,629,000</u>          | <u>1,638,738</u>          | <u>(9,738)</u>                                              |
| <b>State Sources:</b>                          |                           |                           |                                                             |
| 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<br>replacement tax | <u>223,495</u>            | <u>233,000</u>            | <u>(9,505)</u>                                              |
|                                                | <u>1,684,021</u>          | <u>1,727,074</u>          | <u>(43,053)</u>                                             |
| <b>Federal Sources:</b>                        |                           |                           |                                                             |
| Vocational technical education -               |                           |                           |                                                             |
| Equipment reimbursement                        | 19,388                    | 16,000                    | 3,388                                                       |
| Work study                                     | 160,421                   | 171,056                   | (10,635)                                                    |
| Other federal                                  | <u>6,219</u>              | <u>3,000</u>              | <u>3,219</u>                                                |
|                                                | <u>186,028</u>            | <u>190,056</u>            | <u>(4,028)</u>                                              |
| <b>Student Tuition and Fees:</b>               |                           |                           |                                                             |
| Tuition                                        | 1,210,436                 | 1,233,200                 | (22,764)                                                    |
| Fees                                           | 41,547                    | 37,500                    | 4,047                                                       |
| Public services income                         | <u>18,282</u>             | <u>14,900</u>             | <u>3,382</u>                                                |
|                                                | <u>1,270,265</u>          | <u>1,285,600</u>          | <u>(15,335)</u>                                             |
| <b>Other Sources:</b>                          |                           |                           |                                                             |
| Interest on investments                        | 34,861                    | 125,000                   | (90,139)                                                    |
| Other revenue                                  | <u>76,478</u>             | <u>84,000</u>             | <u>(7,522)</u>                                              |
|                                                | <u>111,339</u>            | <u>209,000</u>            | <u>(97,661)</u>                                             |
| <b>Total revenues</b>                          | <b><u>\$4,880,653</u></b> | <b><u>\$5,050,468</u></b> | <b><u>\$(169,815)</u></b>                                   |

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

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|                                   | <u>Actual</u>  | <u>Budget</u>  | <b>Variance</b><br><b>Favorable</b><br><b>(Unfavorable)</b> |
|-----------------------------------|----------------|----------------|-------------------------------------------------------------|
| <b>Instruction:</b>               |                |                |                                                             |
| 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                         | <u>7,474</u>   | <u>-0-</u>     | <u>(7,474)</u>                                              |
|                                   | <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    | <u>-0-</u>     | <u>100</u>     | <u>100</u>                                                  |
|                                   | <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                         | <u>21,763</u>  | <u>-0-</u>     | <u>(21,763)</u>                                             |
|                                   | <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    | <u>-0-</u>     | <u>600</u>     | <u>600</u>                                                  |
| Conference and meeting expense    | <u>-0-</u>     | <u>100</u>     | <u>100</u>                                                  |
|                                   | <u>24,096</u>  | <u>26,600</u>  | <u>2,504</u>                                                |
| Human Service:                    |                |                |                                                             |
| Contractual services              | <u>-0-</u>     | <u>100</u>     | <u>100</u>                                                  |
| General materials and supplies    | <u>1,119</u>   | <u>1,200</u>   | <u>81</u>                                                   |
| Conference and meeting expenses   | <u>80</u>      | <u>625</u>     | <u>545</u>                                                  |
|                                   | <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**

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|                                       | <u>Actual</u>  | <u>Budget</u>  | <u>Variance</u>                          |
|---------------------------------------|----------------|----------------|------------------------------------------|
|                                       |                |                | <u>Favorable</u><br><u>(Unfavorable)</u> |
| <b>Instruction (continued):</b>       |                |                |                                          |
| <b>Division of Social Science:</b>    |                |                |                                          |
| 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>                               |
| <b>Emergency Medical Technicians:</b> |                |                |                                          |
| 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>                             |
| <b>Criminal Justice:</b>              |                |                |                                          |
| 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>                             |
| <b>Library Technology -</b>           |                |                |                                          |
| General materials and supplies        | 57             | 100            | 43                                       |
| <b>Division of Humanities:</b>        |                |                |                                          |
| <b>Humanities Department:</b>         |                |                |                                          |
| 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>                            |
| <b>Art Department:</b>                |                |                |                                          |
| 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>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|---------------------------------------|----------------|----------------|-------------------------------------------------------------|
| <b>Instruction (continued):</b>       |                |                |                                                             |
| <b>Division of Humanities</b>         |                |                |                                                             |
| <b>(continued):</b>                   |                |                |                                                             |
| <b>Music Department:</b>              |                |                |                                                             |
| 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>                                                |
| <b>Division of Math Science:</b>      |                |                |                                                             |
| 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>                                                |
| <b>Medical Laboratory Technology:</b> |                |                |                                                             |
| 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>                                                |
| <b>AD Nursing:</b>                    |                |                |                                                             |
| 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>                                              |
| <b>LP Nursing:</b>                    |                |                |                                                             |
| 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>                                                  |
| <b>Radiology Technology:</b>          |                |                |                                                             |
| 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>  | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|-------------------------------------------------------------|----------------|----------------|-------------------------------------------------------------|
| <b>Instruction (continued):</b>                             |                |                |                                                             |
| 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>                                                  |
| <b>Nurses Aide:</b>                                         |                |                |                                                             |
| 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>                                                  |
| <b>Instructional Programs</b>                               |                |                |                                                             |
| <b>Administration:</b>                                      |                |                |                                                             |
| Salaries - secretarial                                      | 50,422         | 49,920         | (502)                                                       |
| Student employees - federal<br>(faculty office)             | 9,625          | 13,000         | 3,375                                                       |
| Student employees - federal<br>(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<br>(workroom)                | (6,639)        | 1,000          | 7,639                                                       |
| General materials and supplies<br>(office)                  | 960            | 1,450          | 490                                                         |
| General materials and supplies<br>(institutional committee) | 1              | 300            | 299                                                         |
| Equipment                                                   | <u>6,257</u>   | <u>-0-</u>     | <u>(6,257)</u>                                              |
|                                                             | <u>74,408</u>  | <u>80,520</u>  | <u>6,112</u>                                                |
| <b>Public Information:</b>                                  |                |                |                                                             |
| 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                                                   | <u>5,652</u>   | <u>-0-</u>     | <u>(5,652)</u>                                              |
|                                                             | <u>136,664</u> | <u>142,060</u> | <u>5,396</u>                                                |
| <b>Assistant Dean of Arts and Science:</b>                  |                |                |                                                             |
| 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<br>Favorable<br>(Unfavorable) |
|----------------------------------------------------|----------------|----------------|----------------------------------------|
| <b>Instruction (continued):</b>                    |                |                |                                        |
| Assistant Dean of Arts and Science<br>(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<br>Technology:      |                |                |                                        |
| Salaries - administrative                          | 46,010         | 46,010         | -0-                                    |
| Salaries - instructional -<br>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 -<br>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</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|----------------------------------|-------------------------|-------------------------|-------------------------------------------------------------|
| <b>Instruction (continued):</b>  |                         |                         |                                                             |
| <b>Academic Skills Center:</b>   |                         |                         |                                                             |
| Salaries - full time             | 62,360                  | 62,681                  | 321                                                         |
| General materials and supplies   | 6,983                   | 9,000                   | 2,017                                                       |
| Conference and meeting expense   | <u>572</u>              | <u>700</u>              | <u>128</u>                                                  |
|                                  | <u>69,915</u>           | <u>72,381</u>           | <u>2,466</u>                                                |
| <b>Honors Program:</b>           |                         |                         |                                                             |
| Contractual services             | -0-                     | 100                     | 100                                                         |
| General materials and supplies   | 142                     | 400                     | 258                                                         |
| Conference and meeting expense   | <u>67</u>               | <u>270</u>              | <u>203</u>                                                  |
|                                  | <u>209</u>              | <u>770</u>              | <u>561</u>                                                  |
| <b>Dean of Instruction:</b>      |                         |                         |                                                             |
| 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                        | <u>3,815</u>            | <u>-0-</u>              | <u>(3,815)</u>                                              |
|                                  | <u>86,744</u>           | <u>84,175</u>           | <u>(2,569)</u>                                              |
| <b>Capital Outlay:</b>           |                         |                         |                                                             |
| Equipment                        | 1,269                   | 128,022                 | 126,753                                                     |
| Equipment (state vocational)     | <u>22,218</u>           | <u>-0-</u>              | <u>(22,218)</u>                                             |
|                                  | <u>23,487</u>           | <u>128,022</u>          | <u>104,535</u>                                              |
| <b>Total Instruction</b>         | <b><u>2,653,237</u></b> | <b><u>2,922,948</u></b> | <b><u>269,711</u></b>                                       |
| <b>Academic Support -</b>        |                         |                         |                                                             |
| <b>Learning Resource Center:</b> |                         |                         |                                                             |
| 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                        | <u>10,469</u>           | <u>-0-</u>              | <u>(10,469)</u>                                             |
| <b>Total Academic Support</b>    | <b><u>220,669</u></b>   | <b><u>221,703</u></b>   | <b><u>1,034</u></b>                                         |

**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<br>Favorable<br>(Unfavorable) |
|-----------------------------------------------------|-----------------------|-----------------------|----------------------------------------|
| <b>Student Services and Aids:</b>                   |                       |                       |                                        |
| <b>Admissions and Records:</b>                      |                       |                       |                                        |
| 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                                           | <u>4,460</u>          | <u>-0-</u>            | <u>(4,460)</u>                         |
|                                                     | <u>117,778</u>        | <u>122,438</u>        | <u>4,660</u>                           |
| <b>Counseling and Testing:</b>                      |                       |                       |                                        |
| Salaries - professional                             | 87,627                | 88,566                | 939                                    |
| Salaries - secretarial                              | <u>15,889</u>         | <u>15,950</u>         | <u>61</u>                              |
|                                                     | <u>103,516</u>        | <u>104,516</u>        | <u>1,000</u>                           |
| <b>Health Service -</b>                             |                       |                       |                                        |
| General materials and supplies                      | <u>21</u>             | <u>300</u>            | <u>279</u>                             |
| <b>Financial Aids:</b>                              |                       |                       |                                        |
| Salaries - professional                             | 41,025                | 41,025                | -0-                                    |
| Salaries - secretarial                              | <u>30,910</u>         | <u>30,910</u>         | <u>-0-</u>                             |
|                                                     | <u>71,935</u>         | <u>71,935</u>         | <u>-0-</u>                             |
| <b>Administration of Student Services and Aids:</b> |                       |                       |                                        |
| 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                                           | <u>4,505</u>          | <u>-0-</u>            | <u>(4,505)</u>                         |
|                                                     | <u>171,261</u>        | <u>166,375</u>        | <u>(4,886)</u>                         |
| <b>Total Student Services and Aids</b>              | <b><u>464,511</u></b> | <b><u>465,564</u></b> | <b><u>1,053</u></b>                    |

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

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|                                                      | <u>Actual</u>         | <u>Budget</u>         | Variance<br>Favorable<br>(Unfavorable) |
|------------------------------------------------------|-----------------------|-----------------------|----------------------------------------|
| <b>Public Service:</b>                               |                       |                       |                                        |
| 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>                           |
| <b>Total Public Service</b>                          | <b><u>18,282</u></b>  | <b><u>14,900</u></b>  | <b><u>(3,382)</u></b>                  |
| <br><b>Operations and Maintenance of Plant:</b>      |                       |                       |                                        |
| 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>                           |
| <b>Total Operations and<br/>Maintenance of Plant</b> | <b><u>511,959</u></b> | <b><u>548,580</u></b> | <b><u>36,621</u></b>                   |
| <br><b>General Administration:</b>                   |                       |                       |                                        |
| 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<br>expenses             | 6,466                 | 6,800                 | 334                                    |
| Equipment                                            | <u>2,971</u>          | <u>-0-</u>            | <u>(2,971)</u>                         |
|                                                      | <b><u>119,466</u></b> | <b><u>115,434</u></b> | <b><u>(4,032)</u></b>                  |

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

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|                                            | <u>Actual</u>  | <u>Budget</u>  | <b>Variance</b>      |
|--------------------------------------------|----------------|----------------|----------------------|
|                                            |                |                | <b>Favorable</b>     |
|                                            |                |                | <b>(Unfavorable)</b> |
| <b>General Administration (continued):</b> |                |                |                      |
| <b>Business Office:</b>                    |                |                |                      |
| 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                                  | 4,137          | -0-            | (4,137)              |
|                                            | <u>218,734</u> | <u>218,495</u> | <u>(239)</u>         |
| <b>Total General Administration</b>        | <b>338,200</b> | <b>333,929</b> | <b>(4,271)</b>       |
| <b>Institutional Support:</b>              |                |                |                      |
| <b>Board of Trustees:</b>                  |                |                |                      |
| Contractual - legal                        | 12,622         | 8,000          | (4,622)              |
| Other general supplies (election)          | 648            | 1,500          | 852                  |
| Conference and meeting expenses            | 4,274          | 4,500          | 226                  |
|                                            | <u>17,544</u>  | <u>14,000</u>  | <u>(3,544)</u>       |
| <b>Institutional Expenses:</b>             |                |                |                      |
| <b>Salaries - secretarial</b>              | 17,101         | 15,740         | (1,361)              |
| <b>Student employees - federal</b>         | 2,963          | 5,935          | 2,972                |
| <b>Contingency federal work study</b>      | 4,461          | 4,448          | (13)                 |
| <b>Group medical and life insurance</b>    | 350,569        | 340,000        | (10,569)             |
| <b>Tuition reimbursements</b>              | 4,698          | 4,000          | (698)                |
| <b>In service training</b>                 | 5,501          | 7,000          | 1,499                |
| <b>Unallocated contractual</b>             | 897            | 1,800          | 903                  |
| <b>Supplies (faculty association)</b>      | 141            | 200            | 59                   |
| <b>Postage</b>                             | 47,481         | 47,900         | 419                  |
| <b>Publications and dues</b>               | 9,079          | 7,500          | (1,579)              |
| <b>Advertising</b>                         | 847            | 700            | (147)                |
| <b>Recruitment</b>                         | 14,038         | 6,000          | (8,038)              |
| <b>Curriculum development</b>              | 600            | 4,500          | 3,900                |
|                                            | <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>             | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|------------------------------------------------------|---------------------------|---------------------------|-------------------------------------------------|
| <b>Institutional Support (continued):</b>            |                           |                           |                                                 |
| Tuition charge back                                  | <u>22,892</u>             | <u>25,000</u>             | <u>2,108</u>                                    |
| <b>Institutional Research:</b>                       |                           |                           |                                                 |
| Contractual services                                 | 147                       | 1,000                     | 853                                             |
| General materials and supplies                       | <u>-0-</u>                | <u>1,200</u>              | <u>1,200</u>                                    |
|                                                      | <u>147</u>                | <u>2,200</u>              | <u>2,053</u>                                    |
| <b>Data Processing Services:</b>                     |                           |                           |                                                 |
| Salaries - professional                              | 74,780                    | 74,780                    | -0-                                             |
| Salaries - secretarial                               | 28,865                    | 28,865                    | -0-                                             |
| Salaries - student employees -<br>federal            | 4,179                     | 6,365                     | 2,186                                           |
| Contractual services - consulting<br>business office | <u>-0-</u>                | <u>10,000</u>             | <u>10,000</u>                                   |
| Contractual services - administration                | 100,777                   | 148,450                   | 47,673                                          |
| Contractual services - education                     | 17,870                    | 21,000                    | 3,130                                           |
| General materials and supplies -<br>administration   | 10,357                    | 11,800                    | 1,443                                           |
| Conference and meeting expenses                      | 515                       | 7,500                     | 6,985                                           |
| Equipment                                            | <u>1,500</u>              | <u>-0-</u>                | <u>(1,500)</u>                                  |
|                                                      | <u>238,843</u>            | <u>308,760</u>            | <u>69,917</u>                                   |
| <b>Planning and Development:</b>                     |                           |                           |                                                 |
| 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                                            | <u>355</u>                | <u>-0-</u>                | <u>(355)</u>                                    |
|                                                      | <u>61,489</u>             | <u>63,198</u>             | <u>1,709</u>                                    |
| <b>Affirmative Action:</b>                           |                           |                           |                                                 |
| Contractual services                                 | <u>-0-</u>                | <u>300</u>                | <u>300</u>                                      |
| General materials and supplies                       | <u>28</u>                 | <u>100</u>                | <u>72</u>                                       |
| Conference and meeting expenses                      | <u>-0-</u>                | <u>300</u>                | <u>300</u>                                      |
|                                                      | <u>28</u>                 | <u>700</u>                | <u>672</u>                                      |
| <b>Total Institutional Support</b>                   | <b><u>799,319</u></b>     | <b><u>859,581</u></b>     | <b><u>60,262</u></b>                            |
| <b>Provision for contingencies</b>                   | <b><u>-0-</u></b>         | <b><u>50,000</u></b>      | <b><u>50,000</u></b>                            |
| <b>Total Educational Fund</b>                        | <b><u>\$5,006,177</u></b> | <b><u>\$5,417,205</u></b> | <b><u>\$411,028</u></b>                         |

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

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|                                     | <u>Actual</u>           | <u>Budget</u>           | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------------|-------------------------|-------------------------|----------------------------------------|
| <b>Revenues:</b>                    |                         |                         |                                        |
| 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>                          |
| <b>Total revenues</b>               | <b><u>\$238,511</u></b> | <b><u>\$224,326</u></b> | <b><u>\$ 14,185</u></b>                |
| <b>Expenditures:</b>                |                         |                         |                                        |
| 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>                          |
| <b>Total expenditures</b>           | <b><u>\$429,788</u></b> | <b><u>\$529,790</u></b> | <b><u>\$100,002</u></b>                |

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

|                                               | <b>Liability,<br/>Protection<br/>and<br/>Settlement<br/>Fund</b> | <b>Audit<br/>Fund</b> | <b>Student<br/>Activity<br/>Fund</b> | <b>Protection,<br/>Health and<br/>Safety Fund</b> | <b>Student<br/>Loan Fund</b> | <b>Restricted<br/>Purposes<br/>Fund</b> | <b>Total Special<br/>Revenue Funds</b> |
|-----------------------------------------------|------------------------------------------------------------------|-----------------------|--------------------------------------|---------------------------------------------------|------------------------------|-----------------------------------------|----------------------------------------|
| <b>ASSETS</b>                                 |                                                                  |                       |                                      |                                                   |                              |                                         |                                        |
| 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                     | 59,269                                                           | 5,961                 |                                      | 89,605                                            |                              |                                         | 154,835                                |
| <b>Total assets</b>                           | <b>\$177,874</b>                                                 | <b>\$33,116</b>       | <b>\$123,243</b>                     | <b>\$166,550</b>                                  | <b>\$11,577</b>              | <b>\$ 8,486</b>                         | <b>\$520,846</b>                       |
| <b>LIABILITIES AND FUND BALANCE</b>           |                                                                  |                       |                                      |                                                   |                              |                                         |                                        |
| 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<br>Settlement Fund   |                                                                  |                       |                                      |                                                   |                              | 637                                     | 637                                    |
| Operations, Building and<br>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                     |                                                                  |                       | 4,547                                |                                                   |                              |                                         | 4,547                                  |
| <b>Total liabilities</b>                      | <b>3,803</b>                                                     | <b>\$ -0-</b>         | <b>139,655</b>                       | <b>170,000</b>                                    | <b>\$ -0-</b>                | <b>55,986</b>                           | <b>369,444</b>                         |
| <b>Fund balance (deficit)</b>                 |                                                                  |                       |                                      |                                                   |                              |                                         |                                        |
| unreserved - undesignated                     | 174,071                                                          | 33,116                | (16,412)                             | (3,450)                                           | 11,577                       | (47,500)                                | 151,402                                |
| <b>Total liabilities and<br/>fund balance</b> | <b>\$177,874</b>                                                 | <b>\$33,116</b>       | <b>\$123,243</b>                     | <b>\$166,550</b>                                  | <b>\$11,577</b>              | <b>\$ 8,486</b>                         | <b>\$520,846</b>                       |

**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**

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

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

**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>           | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------|-------------------------|-------------------------|----------------------------------------|
| <b>Revenues:</b>              |                         |                         |                                        |
| <b>Local sources:</b>         |                         |                         |                                        |
| 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>                           |
| <b>Other sources -</b>        |                         |                         |                                        |
| Interest on investments       | <u>5,323</u>            | <u>1,000</u>            | <u>4,323</u>                           |
| <b>Total revenues</b>         | <b><u>\$206,818</u></b> | <b><u>\$199,825</u></b> | <b><u>\$ 6,933</u></b>                 |
| <br><b>Expenditures -</b>     |                         |                         |                                        |
| <b>Institutional support:</b> |                         |                         |                                        |
| 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>                           |
| <b>Total expenditures</b>     | <b><u>\$124,724</u></b> | <b><u>\$135,000</u></b> | <b><u>\$10,276</u></b>                 |

**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**

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|                         | <u>Actual</u>          | <u>Budget</u>          | <u>Variance</u><br><u>Favorable</u><br><u>(Unfavorable)</u> |
|-------------------------|------------------------|------------------------|-------------------------------------------------------------|
| <b>Revenues:</b>        |                        |                        |                                                             |
| 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 | 1,494                  | 250                    | 1,244                                                       |
| <b>Total revenues</b>   | <b><u>\$20,870</u></b> | <b><u>\$18,250</u></b> | <b><u>\$2,620</u></b>                                       |
| <b>Expenditures -</b>   |                        |                        |                                                             |
| Institutional support - |                        |                        |                                                             |
| Audit costs             | \$17,258               | \$18,000               | \$ 742                                                      |

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

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|                                        | <u>Actual</u>          | <u>Budget</u>          | Variance<br>Favorable<br>(Unfavorable) |
|----------------------------------------|------------------------|------------------------|----------------------------------------|
| <b>Revenues -</b>                      |                        |                        |                                        |
| 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>                           |
| <b>Total revenues</b>                  | <b><u>\$71,269</u></b> | <b><u>\$79,000</u></b> | <b><u>\$(7,731)</u></b>                |
| <br><b>Expenditures -</b>              |                        |                        |                                        |
| 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>                           |
| <b>Total expenditures</b>              | <b><u>\$75,726</u></b> | <b><u>\$79,000</u></b> | <b><u>\$ 3,274</u></b>                 |

**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**

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|                                | <u>Actual</u>           | <u>Budget</u>           | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------|-------------------------|-------------------------|----------------------------------------|
| <b>Revenues:</b>               |                         |                         |                                        |
| <b>Local sources:</b>          |                         |                         |                                        |
| 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>                           |
| <b>Other sources -</b>         |                         |                         |                                        |
| Interest on investments        | <u>4,628</u>            | <u>1</u>                | <u>4,627</u>                           |
| <b>Total revenues</b>          | <b><u>\$325,633</u></b> | <b><u>\$315,961</u></b> | <b><u>\$ 9,672</u></b>                 |
| <br><b>Expenditures -</b>      |                         |                         |                                        |
| <b>Institutional support -</b> |                         |                         |                                        |
| 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

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Revenues -

Other sources:

|                           |                      |
|---------------------------|----------------------|
| Interest on student loans | \$ 316               |
| Bad debt repayments       | <u>216</u>           |
| <b>Total revenues</b>     | <b>\$ <u>532</u></b> |

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**

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**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>          |
| <b>Total revenues</b>                       | <b><u>\$666,383</u></b> |

**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                                   | 131,406                 |
| <b>Total expenditures</b>                   | <b><u>\$632,501</u></b> |

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

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|                                     | Increases          |                                  | Decreases                        |                               | Balance<br>6/30/89 |
|-------------------------------------|--------------------|----------------------------------|----------------------------------|-------------------------------|--------------------|
|                                     | Balance<br>6/30/88 | (Billings<br>and<br>Adjustments) | (Received<br>and<br>Adjustments) | (Transferred<br>to Bad Debts) |                    |
| <b>Subsidiary accounts:</b>         |                    |                                  |                                  |                               |                    |
| Miscellaneous                       | \$ -0-             | \$ 867                           |                                  | \$ 867                        | \$ -0-             |
| Adult Basic Education grants        | 8,128              | 50,498                           | \$ 68,437                        | 849                           | (10,660)           |
| Pell grants                         | 696                | 227,542                          | 186,414                          | 30,497                        | 11,327             |
| JTPA                                | 3,359              | 16,742                           | 16,091                           |                               | 4,010              |
| Supplemental Opportunity grants     | -0-                | 24,891                           | 24,878                           | 13                            | -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                           | 21,655                        | 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                            | 13,062                        | -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**

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|                                         | <u>Increases</u>       |                           | <u>Decreases</u>          |                        | <u>Balance</u>         |                |
|-----------------------------------------|------------------------|---------------------------|---------------------------|------------------------|------------------------|----------------|
|                                         | <u>(Billings</u>       | <u>and</u>                | <u>(Received</u>          | <u>and</u>             | <u>(Transferred</u>    |                |
|                                         | <u>6/30/88</u>         | <u>and</u>                | <u>Adjustments)</u>       | <u>Adjustments)</u>    | <u>to Bad Debts)</u>   | <u>6/30/89</u> |
| <b>Subsidiary accounts (continued):</b> |                        |                           |                           |                        |                        |                |
| Project V.I.T.A.L.                      | <u>4,682</u>           | <u>45,353</u>             | <u>45,559</u>             | —                      | <u>4,476</u>           |                |
|                                         | <u>71,963</u>          | <u>998,212</u>            | <u>944,438</u>            | <u>66,943</u>          | <u>58,794</u>          |                |
| <b>Bad Debt Account:</b>                |                        |                           |                           |                        |                        |                |
| Beginning balance                       |                        |                           |                           |                        |                        |                |
| Transferred from                        |                        |                           |                           |                        |                        |                |
| accounts receivable                     |                        | <u>66,943</u>             |                           |                        |                        |                |
| Write-offs                              |                        |                           | <u>56,574</u>             |                        |                        |                |
| Recoveries                              |                        |                           | <u>10,369</u>             |                        |                        |                |
| Ending balance                          | <u>-0-</u>             | <u>66,943</u>             | <u>66,943</u>             | —                      | <u>-0-</u>             | <u>-0-</u>     |
| <b>Totals</b>                           | <b><u>\$71,963</u></b> | <b><u>\$1,065,155</u></b> | <b><u>\$1,011,381</u></b> | <b><u>\$66,943</u></b> | <b><u>\$58,794</u></b> |                |

**Summary of June 30, 1989 accounts receivable by fund:**

|                                  |  |  |  |                 |
|----------------------------------|--|--|--|-----------------|
| <b>Student Activity Fund:</b>    |  |  |  |                 |
| Governmental claims              |  |  |  | \$39,990        |
| Other                            |  |  |  | 1,484           |
| Due to Bookstore Fund            |  |  |  | 1,837           |
| <br><b>Restricted Purposes -</b> |  |  |  |                 |
| Governmental claims              |  |  |  | 8,486           |
| <br><b>Agency Fund -</b>         |  |  |  |                 |
| Governmental claims              |  |  |  | <u>6,997</u>    |
|                                  |  |  |  | <u>\$58,794</u> |

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

### 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.

Stevens "Gus" Berger

---

815 / 288-5511



**Sauk Valley  
Community  
College**

---

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

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815 / 288-5511



**Sauk Valley  
Community  
College**

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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

A handwritten signature in black ink, appearing to read "John Sagmoe".

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.

815 / 288-5511



**Sauk Valley  
Community  
College**

173 IL ROUTE 2  
DIXON, IL 61021-9110

**MEMORANDUM**

To: Dr. Behrendt

*JK* 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

815 / 288-5511



**Sauk Valley  
Community  
College**

173 IL ROUTE 2  
DIXON, IL 61021-9110

**MEMORANDUM**

TO: Dr. Virginia Thompson

FROM: Zollie W. Hall *AFW*

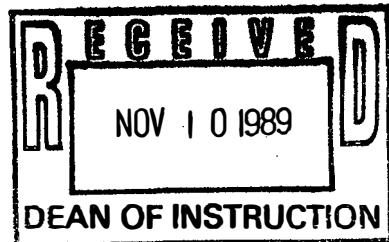
DATE: November 10, 1989

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 adhered 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.

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815 / 288-5511



**Sauk Valley  
Community  
College**

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173 IL ROUTE 2  
DIXON, IL 61021-9110

**MEMORANDUM**

**DATE:** November 21, 1989  
**TO:** Dr. Behrendt  
**FROM:** Virginia Thompson *jj*  
**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**

815 / 288-5511

Agenda Item N-2

173 IL ROUTE 2  
DIXON, IL 61021-9110

**MEMORANDUM**

November 20, 1989

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

10/13/89

**I****C****C****T****A**

# 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.



815 / 288-5511

**Sauk Valley  
Community  
College**

173 IL ROUTE 2  
DIXON, IL 61021-9110

**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~~Approved 11/11/891989-90 GOALS AND OBJECTIVESSECTION ONE - PRELIMINARIESMISSION 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 | FREEPORT 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

|              |                                        |                             |        |          |
|--------------|----------------------------------------|-----------------------------|--------|----------|
| 0.010.547.00 | 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 LUNCHES 115.40 |        |          |
| 2,000.550.00 | NANCY BREED                            | TRAVEL                      | 14.174 | 126.15   |
| 8,000.550.00 | THOMAS BREED                           | TRAVEL                      | 14.175 | 15.52    |
| 8,000.541.01 | CPP BELWIN INC                         | SUPPLIES                    | 14.176 | 86.26    |
| 8,000.541.01 | CAREER GUIDANCE FOUNDATION             | SUPPLIES                    | 14.177 | 32.55    |
| 0,600.541.02 | CAROLINA BIOLOGICAL SUPPLY             | SUPPLIES                    | 14.178 | 313.00   |
| 2,000.585.00 | CENTRAL SCIENTIFIC CO                  | EQUIPMENT                   | 14.179 | 243.11   |
| 1,000.541.01 | CHRONICLE OF HIGHER EDUC               | SUBSCR                      | 14.180 | 2,564.70 |
| 1,000.556.00 | CLAYTONS FLORAL SHOP                   | FLOWERS                     | 14.181 | 57.50    |
| 5,000.550.00 | WALTER CLEVINGER                       | TRAVEL                      | 14.182 | 42.00    |
| 0,300.550.00 | JEAN COGDALL                           | TRAVEL                      | 14.183 | 34.65    |
| 0,600.541.02 | COMM ON CHEM IN THE 2 YR COLL          | MEMBERSHIP                  | 14.184 | 186.16   |
| 0,813.541.02 | COX MATTHEWS & ASSOC                   | SUBSCR 24.00                | 14.185 | 25.00    |
| 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                       |        |          |
| 0,800.541.01 | X X                                    | 32.00                       |        |          |
| 0,800.554.00 | X X                                    | 203.08                      |        |          |
| 0,100.556.00 | X X                                    | 52.14                       |        |          |
| 0,100.550.00 | X X                                    | 40.00                       | 14.187 | 2,762.85 |

|              |                               |                    |        |          |
|--------------|-------------------------------|--------------------|--------|----------|
| 3,000.554.00 | CORINTHIAN PRESS              | SUPPLIES           | 14,188 | 1 05.04  |
| 1,810.547.00 | RICHARD CULLOM                | PUB RELA           | 14,189 | 175.00   |
| 0,711.541.02 | CURTIN MATHESON SCIENTIFIC    | SUPPLIES           | 14,190 | 5 98.24  |
| 2,000.541.01 | CURTIS 1000                   | SUPPLIES           | 14,191 | 288.68   |
| 1,100.550.00 | DENNIS DAY                    | TRAVEL             | 14,192 | 33.60    |
| 1,300.541.02 | DELVIES PLASTICS INC          | SUPPLIES           | 14,193 | 41.57    |
| 1,813.541.02 | DIETARY MANAGERS ASSN         | SUPPLIES           | 14,194 | 15.00    |
| 1,300.541.02 | DIGI KEY CORPORATION          | SUPPLIES           | 14,195 | 4.95     |
| 1,000.534.00 | DIXON PUBLIC LIBRARY          | TELECOMM           | 14,196 | 280.59   |
| 1,200.541.02 | BILL DORAN COMPANY            | SUPPLIES           | 14,197 | 55.45    |
| 1,000.534.00 | EDWARD F DUFFY                | CONSULTANT         | 14,198 | 727.50   |
| 1,711.534.00 | EASTER SCIENTIFIC INSTRUMENTS | SERVICE            | 14,199 | 377.00   |
| 2,000.550.00 | ROBERT EDISON                 | TRAVEL             | 14,200 | 121.92   |
| 1,500.541.02 | EDUCATIONAL VIDEO NETWORK     | SUPPLIES           | 14,201 | 120.00   |
| 1,300.541.02 | ENGLEWOOD                     | SUPPLIES           | 14,202 | 25.31    |
| 2,000.541.01 | ENTEC INC                     | SUPPLIES           | 14,203 | 320.28   |
| 1,000.550.00 | ROBERT FARRELL                | TRAVEL             | 14,204 | 219.80   |
| 1,400.541.02 | FILM & VIDEO LIBRARY          | SUPPLIES           | 14,205 | 177.16   |
| 1,300.541.02 | FISHER SCIENTIFIC             | SUPPLIES           | 54.68  |          |
| 1,711.541.02 | X X                           | 138.04             | 14,206 | 192.72   |
| 1,810.547.00 | FULTON JOURNAL PRESS          | PUB RELA           | 14,207 | 12.00    |
| 1,800.541.02 | GP TECHNOLOGIES INC           | SUPPLIES           | 14,208 | 7.95     |
| 000.545.00   | GALE RESEARCH INC             | BOOKS              | 14,209 | 90.21    |
| 1,100.550.00 | CARL GATES                    | TRAVEL             | 14,210 | 86.24    |
| 1,712.541.02 | GINDERS MEDICAL SUPPLY        | SUPPLIES           | 14,211 | 39.06    |
| 1,000.541.02 | GOLD HILL SOFTWARE            | SUPPLIES           | 14,212 | 15.00    |
| 1,000.545.00 | GUIDANCE ASSOCIATES           | BOOKS              | 14,213 | 650.10   |
| 1,713.550.00 | CAROL HAIN                    | TRAVEL 169.44      |        |          |
| 1,814.550.00 | X X                           | 39.36              | 14,214 | 208.80   |
| 1,410.541.02 | HASKELLS                      | SUPPLIES 39.48     |        |          |
| 1,800.541.02 | X X                           | 27.99              |        |          |
| 1,818.541.02 | X X                           | 22.56              |        |          |
| 1,000.541.01 | X X                           | 14.87              |        |          |
| 1,000.541.01 | X X                           | 81.78              |        |          |
| 1,000.585.00 | X X                           | 129.00             |        |          |
| 1,000.541.01 | X X                           | 17.39              | 14,215 | 333.07   |
| 1,000.541.03 | THE HECKMAN BINDERY           | SUPPLIES 71.25     |        |          |
| 1,000.549.00 | X X                           | 56.20              | 14,216 | 127.45   |
| 1,813.550.00 | ANN HENDERSON                 | TRAVEL             | 14,217 | 80.93    |
| 1,500.550.00 | DEBI HILL                     | TRAVEL             | 14,218 | 172.80   |
| 1,813.550.00 | RICHARD HOLTAM                | TRAVEL             | 14,219 | 65.48    |
| 1,000.575.00 | HUGHES BUSINESS TELEPHONES    | SERVICE            | 14,220 | 736.16   |
| 1,000.550.00 | MICHAEL HUSTAD                | TRAVEL             | 14,221 | 138.90   |
| 1,000.585.00 | IBM CORPORATION               | EQUIPMENT          | 14,222 | 3,499.00 |
| 1,800.534.01 | IBM CORPORATION               | SERVICE            | 14,223 | 2,369.00 |
| 1,800.541.02 | INTERLAKE CONTINENTAL WATER   | SYS SUPPLIES 14.85 |        |          |
| 1,711.541.02 | X X                           | 84.15              | 14,224 | 99.00    |
| 1,300.541.02 | JAMECO ELECTRONICS            | SUPPLIES           | 14,225 | 246.21   |
| 1,712.550.00 | DORIS JOHNSON                 | TRAVEL             | 14,226 | 9.12     |
| 1,000.541.01 | K MART                        | SUPPLIES           | 14,227 | 7.97     |
| 1,810.547.00 | K R O S BROADCASTING          | PUB RELA           | 14,228 | 250.00   |
| 1,000.550.00 | 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    |
| 1.000.550.00 | 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 |
| 1.000.550.00 | 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   |          |
| 0.810.550.00 | KRISTIN L OLSEN               | TRAVEL          | 14,258  | 88.77    |
| 0.300.550.00 | CHARLES OSTER                 | TRAVEL          | 14,259  | 156.96   |
| 0.300.541.02 | P E G VIDEO TRAINING          | SUPPLIES        | 14,260  | 67.80    |
| 2.000.539.00 | P O D NETWORK                 | SUBSCR          | 14,261  | 296.00   |
| 0.810.547.00 | PUBLICATION SYSTEMS INC       | PUB RELA        | 14,262  | 100.00   |
| 7.000.593.00 | PARKLAND COLLEGE              | CHARGEBACK      | 14,263  | 115.00   |
| 0.300.541.02 | PATTEN TRACTOR & EQUIPMENT CO | SUPPLIES        | 14,264  | 6,784.00 |
| 0.810.547.00 | JERRY PAUSER                  | PUB RELA        | 14,265  | 257.48   |
| 0.512.541.02 | J W PEPPER                    | SUPPLIES        | 14,266  | 60.00    |
| 0.100.534.00 | PETERSON OFFICE SERVICE       | MAINT CONTR     | 14,267  | 41.75    |
| 0.812.541.02 | X X                           | SUPPLIES        | 3027.44 |          |
| 2.000.537.00 | X X                           |                 | 22.97   |          |
| 2.000.585.00 | X X X                         |                 | 55.00   |          |
| 5.000.550.00 | ALAN PFEIFER                  | EQUIP           | 3391.50 |          |
| 1.000.541.01 | PRENTICE HALL INC             | TRAVEL          | 14,268  | 6,496.91 |
| 8.000.541.01 | PUBLISHERS TEST SERVICE       | SUPPLIES        | 14,269  | 42.00    |
| 0.418.541.02 | QUINLAN PUBLISHING CO         | SUPPLIES        | 14,270  | 33.11    |
| 0.500.541.02 | RESEARCH PRESS INC            | SUPPLIES        | 14,271  | 47.91    |
| 0.500.550.00 | WILLIAM L ROACH               | TRAVEL          | 14,272  | 14.45    |

|              |                                 |                       |        |          |
|--------------|---------------------------------|-----------------------|--------|----------|
| 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   |
| 4512541.02   | 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                |        |          |
| 0.818.541.01 | X X                             | .69                   |        |          |
| 0.000.544.01 | X X                             | 3.30                  |        |          |
| 1.000.541.01 | X X                             | 1.39                  |        |          |
| 2.000.541.01 | X X                             | 59.91                 |        |          |
| 4.000.554.00 | X X                             | 10.46                 |        |          |
| -800-541:01  | X X                             | 24.30                 |        |          |
| -000-541.01  | X X                             | .90                   |        |          |
|              |                                 | 15.01                 |        |          |
| 0.712.550.00 | SVCC RESTRICTED FUND            | VAN USE 76.43         | 14,280 | 717.48   |
| 0.811.550.00 | X X                             | 85.50                 | 14,281 | 161.93   |
| 0.000.534.00 | 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   |
| 0.000.550.00 | 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   |
| 1,300.541.02 | SIMPSON POWELSON LUMBER CO      | SUPPLIES              | 14,291 | 12.95    |
| 1,300.541.02 | S J SMITH WELDING SUPPLY        | SUPPLIES              | 14,292 | 67.70    |
| 1,000.545.00 | SMITHSONIAN BOOKS               | BOOK                  | 14,293 | 33.52    |
| 1,000.534.01 | SORBUS                          | MAINT                 | 14,294 | 2,561.34 |
| 1,000.593.00 | 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 | 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                | SUPPLIES        | 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 YOUNKER                    | 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 |            |    | \$400,000.00 |

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   |

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     |

|              |                               |          |       |           |
|--------------|-------------------------------|----------|-------|-----------|
| 4,000,541.04 | ACE HARDWARE                  | SUPPLIES | 2,328 | 47.52     |
| 4,000,541.04 | COCHRANE COMPRESSOR CO        | SUPPLIES | 2,329 | 42.00     |
| 4,000,541.04 | DIXON PAINT CO                | SUPPLIES | 2,330 | 42.72     |
| 4,000,541.04 | W W GRAINGER INC              | SUPPLIES | 2,331 | 47.75     |
| 4,000,541.04 | GRUMMERTS TRUE VALUE          | SUPPLIES | 2,332 | 136.42    |
| 4,000,541.04 | ALLEN BLACKTOP & CONSTRUCTION | SUPPLIES | 2,333 | 190.00    |
| 4,000,541.04 | C B BOILER SERVICE            | SUPPLIES | 2,334 | 75.21     |
| 4,000,573.00 | COMMONWEALTH EDISON           | SERVICE  | 2,335 | 24.07     |
| 4,000,573.00 | COMMONWEALTH EDISON           | SERVICE  | 2,336 | 17,459.34 |
| 4,000,534.01 | ECOLAB PEST ELIMINATION       | SERVICE  | 2,337 | 160.00    |
| 4,000,541.04 | EMEO COMPANY INC              | SUPPLIES | 2,338 | 41.96     |
| 4,000,534.01 | 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 |
| 1.000.541.04 | 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 |

Cks. #2324 - 2327

TOTAL OPERATIONS AND MAINTENANCE FUND FOR NOVEMBER

23,378.82

6,856.38

\$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<br>of Northern Illinois | Center               | 8657 | 55.00    |
| 182-000-550    | CATHY SEAGREN                                                    | Supplies             | 8658 | 9.88     |
| 110-712-534    | JOSEPH SANDSCHAFER                                               | 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 HAPPACH                                                   | 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

Worrell Thompson  
PRESIDENT

William B. Glenn  
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> |
|                         | 553,905.70      |

Total Available \$ 826,817.14

Disbursements:

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

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> |
|                          | 277,639.70   |

Total Available \$ 375,023.70

Disbursements:

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

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

PROTECTION, HEALTH & SAFETY FUND

|                                    |                      |
|------------------------------------|----------------------|
| Balance on Hand September 30, 1989 | \$ 125,873.67        |
| <u>Receipts:</u>                   |                      |
| Taxes                              | 56,785.42            |
| Interest on Investments            | <u>566.39</u>        |
|                                    | <u>57,351.81</u>     |
| Total Available                    | \$ 183,225.48        |
| <u>Disbursements:</u>              |                      |
| Expenses for October               | <u>22,189.90</u>     |
| Balance on Hand October 31, 1989   | <u>\$ 161,035.58</u> |

WORKING CASH FUND

|                                    |                      |
|------------------------------------|----------------------|
| Balance on Hand September 30, 1989 | \$ 48,578.49         |
| <u>Receipts:</u>                   |                      |
| Investments                        | 450,000.00           |
| Interest on Investments            | <u>9,653.25</u>      |
|                                    | <u>459,653.25</u>    |
| Total Available                    | \$ 508,231.74        |
| <u>Disbursements:</u>              |                      |
| Investments                        | <u>401,219.86</u>    |
| Balance on Hand October 31, 1989   | <u>\$ 107,011.88</u> |

AUDIT FUND

|                                    |                     |
|------------------------------------|---------------------|
| Balance on Hand September 30, 1989 | \$ 33,031.28        |
| <u>Receipts:</u>                   |                     |
| 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        |
| <u>Disbursements:</u>              |                     |
| Balance on Hand October 31, 1989   | <u>\$ 40,316.32</u> |

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 | 824.46           |
|                         | <u>77,535.54</u> |

Total Available \$ 243,134.62

Disbursements:

|                      |                 |
|----------------------|-----------------|
| Expenses for October | <u>2,756.09</u> |
|----------------------|-----------------|

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> |
|-------------------------|-----------------|

Total Available \$ 10,535.90

Disbursements: -0-

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

\* \* \* \* \*

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    |

continued next page-----

FUNDS INVESTED, Continued

United States Treasury  
Rock Falls National Bank  
Smith Trust & Savings

|               |          |         |                   |
|---------------|----------|---------|-------------------|
| Education     | 9.22     | 2-15-90 | \$ 114,256.94     |
| Educ. & Bldg. | Variable |         | 967,843.51        |
| 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 |
|-----------|----------|

|          |            |
|----------|------------|
| 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      |
|                                                     | -----          |
|                                                     | \$1,585,871.00 |
|                                                     | -----          |
|                                                     | \$1,585,871.00 |

**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)  |
|                                        | -----        |
|                                        | \$350,625.96 |
|                                        | =====        |

**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 |
|                         | =====        |

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

(\$35,686.12)

=====

**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  | <hr/> \$743,983.27 |
| Cash Disbursements - October, 1989    | 367,677.00         |
| Balance on Hand - October 31, 1989    | <hr/> \$376,306.27 |
| <hr/> <hr/> <hr/>                     |                    |

**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                                    | <hr/> \$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          |
|                               | <hr/> \$ 87,000. | TOTAL EXPENSE |
|                               |                  | \$24,328.02   |

|                                                               |                   |
|---------------------------------------------------------------|-------------------|
| Excess of Revenue over Expenditures as of<br>October 31, 1989 | <hr/> \$18,688.68 |
| <hr/> <hr/>                                                   |                   |

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/CPP                         | 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         |
| I11. 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<br>as October 31, 1989 | 18,688.68     |
|                                                            | \$2,276.62    |

|              |              |                               |              |
|--------------|--------------|-------------------------------|--------------|
| TOTAL ASSETS | \$752,747.87 | TOTAL LIABILITIES & NET WORTH | \$752,747.87 |
|--------------|--------------|-------------------------------|--------------|

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY

Wm. D. Thompson

PRESIDENT

William S. Glenn

SECRETARY

DATE

11/27/89

OFFICE OF BUSINESS SERVICES  
SAUK VALLEY COMMUNITY COLLEGE

BUDGET SUMMARY REPORT

11/30/89

|                                                      | R E V E N U E                        |                    | E X P E N D I T U R E S |                    |                    |
|------------------------------------------------------|--------------------------------------|--------------------|-------------------------|--------------------|--------------------|
|                                                      | BEGINNING FY 89<br>BALANCE (DEFICIT) | BUDGET             | TO DATE                 | BUDGET             | TO DATE            |
| <b>GENERAL FUNDS</b>                                 |                                      |                    |                         |                    |                    |
| 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            |
| <b>TOTAL OPERATING FUND</b>                          | <b>\$1,179,907</b>                   | <b>\$5,987,610</b> | <b>\$1,908,913</b>      | <b>\$6,058,573</b> | <b>\$1,903,299</b> |
| <b>SPECIAL REVENUE FUNDS</b>                         |                                      |                    |                         |                    |                    |
| 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          |
| <b>PROPRIETARY FUNDS</b>                             |                                      |                    |                         |                    |                    |
| Bookstore Fund                                       | \$411,088                            | \$449,100          | \$204,326               | \$417,500          | \$240,012          |
| <b>OTHERS</b>                                        |                                      |                    |                         |                    |                    |
| Working Cash Fund                                    | \$2,563,678                          | \$1,000            | \$65,231                | \$0                | \$0                |
| Building Bond Proceeds Fu<br>(Site and Construction) | \$797,605                            | \$50,002           | \$8,276                 | \$280,000          | \$3,201            |

## EDUCATION FUND

| Account                         | Total<br>Expenditures | To Date   | Prev. Mo.<br>To Date | This Mo.  | Budget     | Unexpended | Unencumbered |
|---------------------------------|-----------------------|-----------|----------------------|-----------|------------|------------|--------------|
| DIV OF BUSINESS SALARIES        | 56,608.20             | 56,608.20 | 33,964.92            | 22,643.28 | 23,740.30  | 180,794.80 | 180,794.80   |
| DIV OF BUS CONTR SERV           | 3,027.44              | 3,027.44  | 3,027.44             | 0.00      | 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               | 0.00      | 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                | 0.00      | 100.00     | 65.88      | 65.88        |
| DIV OF AGRIC SUPPLIES           | 237.90                | 237.90    | 182.45               | 55.45     | 400.00     | 162.10     | 162.10       |
| DIV OF INDUS ED SALARIES        | 505,42.20             | 505,42.20 | 30,325.32            | 20,216.88 | 219,320.00 | 166,777.80 | 166,777.80   |
| DIV OF INDUS ED CONTR SERV      | 0.00                  | 0.00      | 0.00                 | 0.00      | 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               | 0.00                  | 0.00      | 0.00                 | 0.00      | 300.00     | 300.00     | 300.00       |
| HUMAN SERVICES CONTR SERV       | 0.00                  | 0.00      | 0.00                 | 0.00      | 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      | 0.00                  | 0.00      | 0.00                 | 0.00      | 250.00     | 250.00     | 250.00       |
| DIV OF SOC SCI SALARIES         | 32,358.00             | 32,358.00 | 19,414.80            | 12,943.20 | 134,646.00 | 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  | 0.00                  | 0.00      | 0.00                 | 0.00      | 1,000.00   | 1,000.00   | 1,000.00     |
| E M T CONTR SERV                | 0.00                  | 0.00      | 0.00                 | 0.00      | 2,500.00   | 2,500.00   | 2,500.00     |
| E M T SUPPLIES                  | 136.31                | 136.31    | 35.00                | 101.31    | 400.00     | 263.69     | 263.69       |
| E M T CONF & MEETINGS           | 0.00                  | 0.00      | 0.00                 | 0.00      | 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             | 0.00                  | 0.00      | 0.00                 | 0.00      | 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        | 0.00                  | 0.00      | 0.00                 | 0.00      | 600.00     | 600.00     | 600.00       |
| DIV OF HUMANITIES SALARIES      | 59,609.25             | 59,609.25 | 35,765.55            | 23,843.70 | 28,431.00  | 22,821.75  | 22,821.75    |
| 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        | 0.00                  | 0.00      | 0.00                 | 0.00      | 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               | 0.00      | 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               |           | 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            | 4,818.53           | 4,818.53  | 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          | 1,343.84  | 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                     | 1,167.44           | 1,167.44  | 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  | 819.04            | 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 SEC SALARIES | 14,387.17          | 14,387.17 | 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   | 3,766.49   | 3,766.49     |
| 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     | 200.00       |
| UNALLOCATED CONTR SERV           | 264.50             | 264.50    | 264.50            | .00       | 1,300.00   | 535.50     | 535.50       |
| INSTTUT COMM SUPPLIES            |                    |           |                   |           |            |            |              |

CR 200.00 CR

| Account                            | Total<br>Expenditures | To Date   | Prev. Mo.<br>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           | 1,566.56              | 1,566.56  | 614.60               | 891.96    | 1,300.00    | 206.56     | 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                 | 18,046.37             | 18,046.37 | 518.62               | 17,577.75 | 49,000.00   | 30,903.63  | 30,903.63    |
| NIGHT PREMIUMS                     | 200.00                | 200.00    |                      | 200.00    |             | 200.00     | 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   | 4,286.54   | 4,286.54     |
| 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     | 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  | 14,083.00   | 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       | 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  | 41,166.00   | 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            | 3,375.00  | 20,000.00   | 7,973.26   | 7,973.26     |
| FED WORK STUDY                     | 1,931.24              | 1,931.24  | 1,413.67             | 5,175.7   | 4,820.00    | 2,888.76   | 2,888.76     |
| CONTR SERV                         |                       |           | .00                  | .00       | 200.00      | 200.00     | 200.00       |

| Account                         | Total<br>Expenditures | To Date   | Prev. Mo.<br>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                | 39.36    | 1,400.00   | 1,360.64   | 1,360.64     |
| ACADEMIC SKILLS SALARIES        | 23,117.35             | 23,117.35 | 13,235.71            | 9,681.64 | 65,223.00  | 42,145.65  | 42,145.65    |
| ACADEM 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  | 6,255.66             | 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   | 2,745.65   | 2,745.65     |
| 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            | 8,647.26 | 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  | 1,762.66             | 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 | 10,371.6             | 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             | 1,346.91 | 14,958.00  | 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  | 2,885.68             | 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            |                       |           |                      |          | 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<br>Expenditures | To Date    | Prev. Mo.<br>To Date | This Mo.  | Budget      | Unexpended | Unencumbered   |
|------------------------------|-----------------------|------------|----------------------|-----------|-------------|------------|----------------|
| FIN AIDS SECR SALARIES       | 12,357.81             | 12,357.81  | 4,611.63             | 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        | 4,551.77              | 4,551.77   | 8,453.64             | 1,093.13  | 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  | 16,218.91            | 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  | 98,658.00   | 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     | CB 54.67             | 177.21    | CR 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    | 3,680.69   | 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        |            | Prev. Mo. |           | Budget     | Unexpended | Unencumbered |
|---------------------------------|--------------|------------|-----------|-----------|------------|------------|--------------|
|                                 | Expenditures | To Date    | To Date   | This Mo.  |            |            |              |
| 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 | 97,685.64 | 68,021.28 | 414,000.00 | 244,293.06 | 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   | 4,065.00   | 4,085.00     |
| FACULTY ASSN SUPPLIES           | 17.69        | 17.69      | 10.84     | 6.85      | 200.00     | 162.31     | 182.31       |
| POSTAGE                         | 17,216.20    | 17,216.20  | 6,619.46  | 105,967.4 | 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   | 3,060.00   | 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         |
| INFO SYS ADMIN SALARIES         | 16,153.47    | 16,153.47  | 12,563.81 | 3,589.66  | 76,519.00  | 62,365.53  | 62,365.53    |
| INFO SYS OFC SALARIES           | 11,577.42    | 11,577.42  | 9,004.66  | 2,572.76  | 34,873.00  | 14,245.58  | 14,245.58    |
| 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       | 63,511.49    | 63,511.49  | 58,581.15 | 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 950.00  | 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 SEC'R 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    | 1,171.0   | 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   | 1,453.44   | 1,453.44     |
| TUITION CHARGE BACK             | 13,539.34    | 13,539.34  | 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 # 522,446.94 5,629,23.00 # 3,806,332.37 # 3,806,332.37 \*

OPERATIONS & MAINTENANCE FUND

| Account               | Total<br>Expenditures | To Date     | Prev. Mo.<br>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   | 26,253.08  | 26,253.08     |
| 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   | 67,105.75            | 17,483.41   | 261,950.00  | 177,260.84 | 177,260.84    |
| EQUIPMENT             |                       | 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 | *16,484.61           | # 30,223.00 | *495,650.00 | *84,942.39 | *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    | 3,201.00    | 3,201.00       |
| 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    | * 80,000.00 | * 76,799.00 | * 276,799.00 * |

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 | * 70,000.00 | * 55,140.85 | * 155,140.85 * |

AUDIT FUND

| Account     | Total        | Prev. Mo.   |         | Budget    | Unexpended  | Unencumbered |          |
|-------------|--------------|-------------|---------|-----------|-------------|--------------|----------|
|             | Expenditures | To Date     | To Date |           |             |              | This Mo. |
| AUDIT COSTS | 20,275.00    | 20,275.00   |         | 20,275.00 | 24,300.00   | 25.00        | 25.00    |
|             | 20,275.00    | * 20,275.00 | *       | .00       | * 20,275.00 | * 24,300.00  | *        |
|             |              |             |         |           |             | 25.00        | *        |
|             |              |             |         |           |             | 25.00        | *        |

REVENUE REPORTEDUCATION FUND

| Account                  | Total       | Prev. Mo.   |            | Budget     | Unexpended   | Unencumbered |              |
|--------------------------|-------------|-------------|------------|------------|--------------|--------------|--------------|
|                          | Receipts    | To Date     | To Date    |            |              |              | This Mo.     |
| 1988 TAXES               | 6,748.56.16 | 6,748.56.16 | 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   |
| BACK TAXES               | 4,121.15    | 4,121.15    | 4,121.15   | .00        |              | 4,121.15     | 4,121.15     |
| CHARGE BACK REVENUE      | 2,724.12    | 2,724.12    | 2,724.12   | .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    | 35,763.25    | 35,763.25    |
| REGULAR VOC ED REIMB     | 18,581.32   | 18,581.32   |            | 18,581.32  | 100,000.00   | 81,413.68    | 81,413.68    |
| 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 | 56,000.00    | 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                 | 2,680.00    | 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   | 134,000.00   | 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       | 220.00       |
| OTHER REV SALARIES       | 688.12      | 688.12      |            | 688.12     |              | 688.12       | 688.12       |
| OTHER REV OVERHEAD       | 1,237.61    | 1,237.61    | 31,059.48  | 24,621.87  | CR           | 1,237.61     | 1,237.61     |
| 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        | .00               | .00         | 96,825.00   | 96,825.00   | 96,825.00      |
| BACK TAXES                 | 50.47          | 50.47      | 50.47             | .00         | .00         | 50.47       | 50.47 CR       |
| 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      |
| INTERESTON INVESTMENTS     | 16,239.56      | 16,239.56  | 6,209.25          | 10,030.31   | 10,000.00   | 6,239.56    | 6,239.56 CR    |
| 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 | * 236,793.39      | * 86,447.50 | * 50,750.00 | * 33,509.11 | * 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        | .00         | .00       | 161,375.00   | 161,375.00  | 161,375.00     |
| BACK TAXES        | 83.94        | 83.94      | 83.94       | .00       | .00          | 83.94       | 83.94 CR       |
| INVESTMENT INCOME | 1,411.27     | 1,411.27   | 844.88      | 566.39    | 1.00         | 1,410.27    | 1,410.27 CR    |
|                   | 134,610.34 * |            | 77,258.53 * | 57,351.81 | * 322,751.00 | * 88,140.66 | * 188,140.66 * |
|                   | 134,610.34 * |            |             |           |              |             |                |

BUILDING BOND PROCEEDS FUND

|                   |            |            |            |            |             |             |             |
|-------------------|------------|------------|------------|------------|-------------|-------------|-------------|
| STATE GRANTS      | .00        | .00        | .00        | 1.00       | 1.00        | 1.00        |             |
| FEDERAL GRANTS    | .00        | .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 CR |
|                    | 65,230.51 * | 65,230.51 * | 55,577.26 * | 9,653.25 * | 1,000.00 * | 64,230.51 CR | 64,230.51 CR |

LIABILITY, PROJECTION & SETTLEMENT

| Account                 | Total     | Prev. Mo.   |            | Budget      | Unexpended     | Unencumbered |                |
|-------------------------|-----------|-------------|------------|-------------|----------------|--------------|----------------|
|                         | Receipts  | To Date     | To Date    |             |                |              | This Mo.       |
| 1988 TAXES              | 76,466.87 | 76,466.87   | 188.02     | ◇ 16,654.89 | 10,799.00      | 31,332.13    | 31,332.13      |
| 1989 TAXES              |           | .00         |            | .00         | 10,799.00      | 10,799.00    | 10,799.00      |
| BACK TAXES              | 56.19     | 56.19       | .00        | 56.19       |                | 56.19 CR     | 56.19 CR       |
| INTEREST ON INVESTMENTS | 2,616.94  | 2,616.94    | 1,792.48   | 824.46      | 1,000.00       | 1,616.94 CR  | 1,616.94 CR    |
|                         | 79,140.00 | * 79,140.00 | * 1,604.46 | * 775.35    | 54 * 16,548.00 | * 37,458.00  | * 137,458.00 * |

AUDIT FUND

|                         |          |            |            |                      |             |             |               |
|-------------------------|----------|------------|------------|----------------------|-------------|-------------|---------------|
| 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 CR       |
| INTEREST ON INVESTMENTS | 555.02   | 555.02     | 391.61     | 163.41               | 290.00      | 265.02 CR   | 265.02 CR     |
|                         | 7,200.55 | * 7,200.55 | * 84.49 CR | 7,285.04 * 20,300.00 | * 13,099.45 | * 13,099.45 | * 13,099.45 * |

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY

Wm. B. Lemm

PRESIDENT

SECRETARY

DATE 11/27/89