



**Sauk Valley  
Community  
College**

815 / 288-5511  
1-800 / 843-7430

173 IL ROUTE 2  
DIXON, IL 61021-9112

Office of the President

Office of the Secretary to the  
Board of Trustees

Date: October 19, 1994

**PUBLIC NOTICE OF MEETING**

This is to provide public notice of the following meeting associated with the Sauk Valley Community College Board of Trustees:

WHO: Board of Trustees, District #506

WHEN: Monday, October 31, 1994

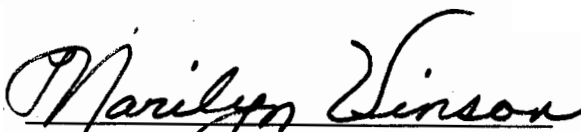
TIME: 7:00 p.m.

WHERE: Third Floor Board Room

TYPE: Open

PURPOSE: Regular Monthly Meeting

AGENDA: TBA

  
Marilyn Vinson, Secretary to the  
Board of Trustees, District #506

\* Regular meeting scheduled for  
October 24, 1994 has been  
cancelled.

# **SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING**

**Third Floor Board Room**

**October 31, 1994**

**7 p.m.**

## **A. Call to Order**

## **B. Roll Call**

## **C. Communication from Visitors**

## **D. Consent Agenda**

1. Approval of Minutes
2. Treasurer's Report
3. Bills Payable
4. Payrolls - September 30, 1994 - \$146,782.70  
October 15, 1994 - \$139,937.42
5. Budget Report
6. Health/Life Insurance Report

## **E. President's Report**

1. Enrollment (Enclosed)
2. Sports Update (Enclosed)
3. Gym Bleachers
4. Search Updates
5. ISTA Award
6. Northwest ICCTA at SVCC - November 2, 1994
7. Sabbatical Leave Report - Karen Pinter
8. Endowment Challenge Grant I \$705,483 (- \$16,532)  
Endowment Challenge Grant II \$660,610 (- \$ 8,287)

## **F. Financial Reports and Actions**

1. FY 94 Audit Report
2. Fitness Center Renovation Project
3. Fitness Center Equipment
4. DIDA Tax Abatement Request

**G. Closed Session (Appointment, employment or dismissal of an employee)**

**H. Other**

Fringe Benefit Policy Change (Second Reading)

**I. Reports**

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

**J. Time of Next Meeting**

7 p.m. Monday, November 21, 1994  
Third Floor Board Room

**K. Adjournment**

**Board of Trustees**

**ICCTA Monthly Meetings**

Northwest ICCTA - November 2  
Sauk Valley

November 28, 1994  
Regular Meeting

November 11 and 12  
Park Hyatt - Chicago

December 19, 1994  
Regular Meeting

Northwest ICCTA - December 7  
Highland

# SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING MINUTES

October 31, 1994

The Board of Trustees of Sauk Valley Community College met in regular meeting at 7 p.m. on Monday, October 31, 1994 in the third floor Board Room of Sauk Valley Community College, 173 Illinois Route #2, Dixon, Illinois.

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

|                 |                   |
|-----------------|-------------------|
| Thomas Densmore | Richard Groharing |
| Margaret Tyne   | William Yemm      |
| B.J. Wolf       |                   |

Absent: William Simpson Patricia Smith  
Linda Von Holten

SVCC Staff: President Richard L. Behrendt  
Vice President Phil Gover  
Vice President John Sagmoe  
Business Manager Jami Bradley  
Board Attorney Ole Bly Pace III  
Secretary to the Board Marilyn Vinson

Consent Agenda: It was moved by Member Groharing and seconded by Member Densmore that the Board approve the Consent Agenda with the notation that the minutes of September 26 be amended on the first page under the Budget Hearing item to include the following:

The public hearing was held and there were no comments or questions from those present.

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

President's Report: President Behrendt reported on the official 10-day Fall Enrollment Report which showed a 7.1% drop in credit hours, the Fall sports programs, the gym bleachers, the administrative searches in progress, the ISTA Award presented to Jerry Mathis, the Northwest



ICCTA meeting at Sauk Valley on November 2, the Endowment Challenge Grant I Fund in the amount of \$705,483 (-\$16,532), the Endowment Challenge Grant II Fund in the amount of \$660,610 (-\$8,287), and introduced Karen Pinter who gave a report on her Sabbatical Leave.

**1994 Audit:** John Van Osdol and Dick Wells of the College auditing firm, (Lindgren, Callihan, Van Osdol & Company Ltd.), were present and reviewed the 1994 audit report for the Board. It was then moved by Member Densmore and seconded by Member Groharing that the Board approve the FY 94 Audit Report as presented. In a roll call vote, all voted aye. Motion carried.

**Fitness Center Renovation Project:** It was moved by Member Yemm and seconded by Member Groharing that the Board approve the low bid of Richard J. Prescott Construction Company in the amount of \$35,222 to provide the necessary renovations to house the fitness center. In a roll call vote, the following was recorded: Ayes - Members Densmore, Groharing, Tyne, and Yemm. Nays - Member Wolf. Motion carried.

**Fitness Center Equipment:** It was moved by Member Groharing and seconded by Member Tyne that the Board approve the low bid of \$81,000 by Swartz and Associates, Inc. of Frankfort, for the aerobic circuit equipment for the fitness center. In a roll call vote, the following was recorded: Ayes - Members Densmore, Groharing, Tyne, and Yemm. Nays - Member Wolf. Motion carried.

**DIDA Tax Abatement Request:** It was moved by Member Densmore and seconded by Member Tyne that the Board approve the attached resolution to grant a real estate tax abatement to Helgesen Properties, In. as stipulated in the resolution. In a roll call vote, all voted aye. Motion carried.

**Closed Session:** At 7:50 p.m. it was moved by Member Tyne and seconded by Member Densmore that the Board adjourn to closed session to discuss the appointment, employment, or dismissal of an employee and to consult with their attorney. In a roll call vote, all voted aye. Motion carried.

Regular Session: At 8:25 p.m. the Board returned to regular session.

Policy Change (Vacations): It was moved by Member Tyne and seconded by Member Yemm that the Board approve for second reading the revised Board policy 419.0 Fringe Benefits Policy (Vacations) as presented. In a roll call vote, all voted aye. Motion carried.

Reports: ICCTA Representative Dick Groharing reported on the ACCT Annual Convention held in Chicago on October 10-12, and reminded the members of the ICCTA Northwest Regional meeting to be held at Sauk on Wednesday, November 2 at 6:30 p.m.

Foundation Liaison Tyne reported on the new members and new officers: Betsy Shapiro, President; Ed Lawrence, Vice President; Juanita Prescott, Secretary; and Marv Shearer, Treasurer. Dr. Behrendt mentioned the recent donation of \$15,167 from an anonymous donor.

Time of the November Meeting: Discussion was held on the trustee self-evaluation process and the time frame needed for the Board to discuss its performance. It was moved by Member Tyne and seconded by Member Densmore that the Board meet in closed session from 5:30 p.m. to 7:30 p.m. on Monday, November 28, 1994 for this purpose. In a roll call vote, all voted aye. Motion carried.

Adjournment: Since the scheduled business was completed, it was moved by Member Densmore and seconded by Member Tyne that the Board adjourn. The next meeting of the Board of Trustees will be at 7:30 p.m. on Monday, November 28, 1994 in the third floor Board Room. In a roll call vote, all voted aye. Motion carried.

The meeting adjourned at 8:30 p.m.

Respectfully submitted:

  
Margaret Tyne, Secretary

FA94ENRL  
DISK:ICCB

SAUK VALLEY COMMUNITY COLLEGE  
FALL 10TH DAY

| TYPE              | HEADS | FALL 93<br>HOURS | HEADS | FALL 94<br>HOURS | HEADS  | HOURS  |
|-------------------|-------|------------------|-------|------------------|--------|--------|
| TRADITIONAL       | 2754  | 23983            | 2633  | 22395            | -4.4%  | -6.6%  |
| COMMUNITY SERVICE | 36    | 177              | 13    | 49               | -63.9% | -72.3% |
| CORRECTIONAL      |       |                  |       |                  |        |        |
| TOTAL             | 2790  | 24160            | 2646  | 22444            | -5.2%  | -7.1%  |

ADDITIONAL BORDERING COLLEGES--PERCENT OF CHANGE FALL 93 VS FALL 94

| COLLEGE                   | STUDENTS | CREDIT HOURS |
|---------------------------|----------|--------------|
| BLACKHAWK                 | 3.3%     | 1.8%         |
| HIGHLAND                  | 7.6%     | -4.8%        |
| ILLINOIS VALLEY           | -5.3%    | -7.3%        |
| KISHWAUKEE                | 0.0%     | -0.5%        |
| ROCK VALLEY               | -2.3%    | -3.8%        |
| SAUK VALLEY COMM. COLLEGE | -5.2%    | -7.1%        |
| ALL COMMUNITY COLLEGES    | -2.1%    | -3.2%        |

SOURCE: ICCB  
INFORMATION SYSTEMS  
10/18/94

Illinois Community College Board

Table 2

COMPARISON OF FINAL FALL 1993 OPENING ENROLLMENTS WITH FALL 1994 OPENING ENROLLMENTS

| Dist.<br>No.    | District/College  | Fall 1993<br>Headcount | Fall 1994<br>Headcount | % Change<br>Fall Headcount | Fall 1993<br>FTE | Fall 1994<br>FTE | % Change<br>Fall FTE |
|-----------------|-------------------|------------------------|------------------------|----------------------------|------------------|------------------|----------------------|
| 522             | Belleville        | 14,624                 | 13,958                 | -4.6%                      | 7,130            | 6,860            | -3.8%                |
| 503             | Black Hawk        | 6,721                  | 6,943                  | 3.3                        | 4,134            | 4,209            | 1.8                  |
| 508             | Chicago           | (73,904)               | (71,598)               | (-3.1)                     | (41,819)         | (39,055)         | (-6.6)               |
|                 | Daley             | 8,072                  | 8,992                  | 11.4                       | 4,086            | 4,382            | 7.2                  |
|                 | Kennedy-King      | 8,571                  | 6,042                  | -29.5                      | 5,413            | 3,785            | -30.1                |
|                 | Malcolm X         | 11,805                 | 11,077                 | -6.2                       | 7,962            | 6,441            | -19.1                |
|                 | Olive-Harvey      | 6,655                  | 6,102                  | -8.3                       | 4,381            | 4,075            | -7.0                 |
|                 | Truman            | 15,566                 | 15,675                 | 0.7                        | 9,288            | 9,052            | -2.5                 |
|                 | Washington        | 11,235                 | 12,028                 | 7.1                        | 5,243            | 5,451            | 4.0                  |
|                 | Wilbur Wright     | 12,000                 | 11,682                 | -2.7                       | 5,446            | 5,869            | 7.8                  |
| 507             | Danville          | 3,182                  | 2,942                  | -7.5                       | 2,022            | 1,867            | -7.7                 |
| 502             | DuPage            | 31,132                 | 30,237                 | -2.9                       | 16,091           | 15,829           | -1.6                 |
| 509             | Elgin             | 9,126                  | 9,085                  | -0.4                       | 4,320            | 4,286            | -0.8                 |
| 512             | Harper            | 16,212                 | 15,561                 | -4.0                       | 7,997            | 7,776            | -2.8                 |
| 540             | Heartland         | 2,349                  | 2,779                  | 18.3                       | 1,181            | 1,404            | 18.9                 |
| 519             | Highland          | 2,614                  | 2,812                  | 7.6                        | 1,508            | 1,435            | -4.8                 |
| 514             | Illinois Central  | 12,297                 | 12,208                 | -0.7                       | 6,487            | 6,207            | -4.3                 |
| 529             | Illinois Eastern  | (6,780)                | (6,818)                | (0.6)                      | (3,419)          | (3,473)          | (1.6)                |
|                 | Frontier          | 1,890                  | 2,093                  | 10.7                       | 555              | 577              | 4.0                  |
|                 | Lincoln Trail     | 1,152                  | 1,115                  | -3.2                       | 766              | 752              | -1.8                 |
|                 | Olney Central     | 1,481                  | 1,535                  | 3.6                        | 1,172            | 1,163            | -0.8                 |
|                 | Wabash Valley     | 2,257                  | 2,075                  | -8.1                       | 926              | 981              | 5.9                  |
| 513             | Illinois Valley   | 4,174                  | 3,951                  | -5.3                       | 2,439            | 2,260            | -7.3                 |
| 525             | Joliet            | 10,336                 | 10,369                 | 0.3                        | 5,379            | 5,468            | 1.7                  |
| 520             | Kankakee          | 3,888                  | 3,853                  | -0.9                       | 1,957            | 1,971            | 0.7                  |
| 501             | Kaskaskia         | 3,379                  | 3,247                  | -3.9                       | 2,237            | 2,143            | -4.2                 |
| 523             | Kishwaukee        | 3,243                  | 3,244                  | 0.0                        | 1,851            | 1,841            | -0.5                 |
| 532             | Lake County       | 14,162                 | 13,755                 | -2.9                       | 5,847            | 5,796            | -0.9                 |
| 517             | Lake Land         | 4,763                  | 4,831                  | 1.4                        | 3,030            | 2,930            | -3.3                 |
| 536             | Lewis & Clark     | 5,441                  | 5,534                  | 1.7                        | 2,782            | 2,792            | 0.4                  |
| 526             | Lincoln Land      | 7,943                  | 8,220                  | 3.5                        | 3,939            | 3,990            | 1.3                  |
| 530             | Logan             | 5,440                  | 5,469                  | 0.5                        | 3,585            | 3,596            | 0.3                  |
| 528             | McHenry           | 4,797                  | 4,841                  | 0.9                        | 2,145            | 2,234            | 4.1                  |
| 524             | Moraine Valley    | 13,826                 | 13,273                 | -4.0                       | 7,371            | 7,186            | -2.5                 |
| 527             | Morton            | 4,214                  | 3,978                  | -5.6                       | 1,810            | 1,710            | -5.5                 |
| 535             | Oakton            | 12,796                 | 11,660                 | -8.9                       | 5,544            | 5,297            | -4.5                 |
| 505             | Parkland          | 8,869                  | 8,463                  | -4.6                       | 5,287            | 5,105            | -3.4                 |
| 515             | Prairie State     | 5,368                  | 5,305                  | -1.2                       | 2,601            | 2,559            | -1.6                 |
| 521             | Rend Lake         | 3,092                  | 3,509                  | 13.5                       | 1,961            | 1,963            | 0.1                  |
| 537             | Richland          | 3,950                  | 3,801                  | -3.8                       | 2,059            | 1,888            | -8.3                 |
| 511             | Rock Valley       | 9,113                  | 8,906                  | -2.3                       | 4,320            | 4,157            | -3.8                 |
| 518             | Sandburg          | 2,591                  | 2,548                  | -1.7                       | 1,530            | 1,446            | -5.5                 |
| 506             | Sauk Valley       | 2,790                  | 2,646                  | -5.2                       | 1,611            | 1,496            | -7.1                 |
| 531             | Shawnee           | 2,021                  | 2,182                  | 8.0                        | 1,375            | 1,346            | -2.1                 |
| 510             | South Suburban    | 9,107                  | 8,997                  | -1.2                       | 4,270            | 4,047            | -5.2                 |
| 533             | Southeastern      | 2,925                  | 2,649                  | -9.4                       | 1,842            | 1,728            | -6.2                 |
| 534             | Spoon River       | 2,077                  | 1,860                  | -10.4                      | 1,268            | 1,143            | -9.9                 |
| 601             | State Comm. Coll. | 1,255                  | 982                    | -21.8                      | 821              | 664              | -19.1                |
| 504             | Triton            | 15,308                 | 15,486                 | 1.2                        | 7,421            | 7,325            | -1.3                 |
| 516             | Waubensee         | 6,768                  | 6,797                  | 0.4                        | 2,957            | 2,948            | -0.3                 |
| 539             | Wood              | 2,140                  | 1,957                  | -8.6                       | 1,161            | 1,068            | -8.0                 |
| TOTALS/AVERAGES |                   | 354,717                | 347,254                | -2.1%                      | 186,508          | 180,498          | -3.2%                |

SOURCE OF DATA: Fall Enrollment Surveys

### Sauk Golfer to Go to NJCAA National Tourney

One of Sauk's golfers, Mark Vivian, will represent the College at the NJCAA National Golf Tournament in June in Greensboro, N.C. Vivian earned the national tournament berth by finishing eighth at the final round of the Region IV Tournament. It is the first time a Sauk golfer has been a national qualifier since the late 1980's. Mark Chase was named All Region IV Honorable Mention. The team finished 3rd overall with 5 strokes behind the 2nd place team, Lake County.

In the Arrowhead Conference, Sauk finished 2nd overall behind Blackhawk. Mark Chase was named All Conference while Ryan Harrison and Erik Marsh received All Conference Honorable Mention.

### Cross Country Record

|                    |                   |   |
|--------------------|-------------------|---|
| September 10, 1994 | Waubonsee         | Team placed second overall.<br>Mark Johnson won<br>the invitational.  |
| September 17, 1994 | North Park        | Team placed fourth overall.<br>Mark Johnson placed<br>second overall.   |
| September 24, 1994 | Augustana         | SVCC was the only junior college<br>in the meet and the team placed<br>16th out of 20.  |
| October 1, 1994    | Beloit            | SVCC was the only junior college<br>in the meet and placed 15th<br>overall.<br>Mark Johnson placed sixth out of<br>200 runners. |
| October 7, 1994    | Lake<br>County    | SVCC team placed second overall<br>Mark Johnson took first place.<br>Jimmy Martinez place 6th.                                  |
| October 22, 1994   | South<br>Suburban | Team placed second overall.<br>Mark Johnson placed first.   |

### Volleyball

The Lady Redmen placed second in the Arrowhead Conference with a 6-1 record. Regional and Conference votes have not been decided. The Lady Redmen finish the season with a home match on Thursday, October 27. Saturday, October 29, begins the first round of the playoffs.

## Women's Tennis Team Finishes a Great Year

The women's tennis team advanced to the final round of the Region IV Tournament at Glen Ellyn. Three Lady Redmen, Angie Gilbert, Erin Vandergrift and Paula Gilbert finished second in singles competition. Also, the doubles team of Paula Gilbert and Eileen Foust finished third in the meet. The women's tennis team finished a great year with a 7-2 dual meet record.

| <u>Name</u>         | <u>Record</u>              |
|---------------------|----------------------------|
| #1 Angie Gilbert    | 9-0 singles<br>9-0 doubles |
| #2 Erin Vandergrift | 7-2 singles<br>9-0 doubles |
| #3 Paula Gilbert    | 8-1 singles<br>5-4 doubles |
| #4 Eileen Foust     | 5-4 singles<br>5-4 doubles |
| #5 Carrie Jablonsky | 2-7 singles<br>4-5 doubles |
| #6 Karen Strock     | 3-7 singles<br>4-5 doubles |

## Regional Tournament

|                                 |   |
|---------------------------------|---|
| <u>Team</u>                     | #1 Angie Gilbert 2nd Place lost in final  |
| 3rd place<br>out of<br>12 teams | #2 Erin Vandergrift 2nd place lost in final   |
|                                 | #3 Paula Gilbert 2nd place lost in final  |
|                                 | #4 Eileen Foust 3rd place semi-finals to #1<br>won the consolation                            |
|                                 | #1 Angie Gilbert & Erin Vandergrift<br>4th place lost in semi-finals to #1                    |
|                                 | #2 Paula Gilbert & Eileen Foust<br>3rd place lost in semi-finals to #1<br>won the consolation |

October 24, 1994

To: SVCC Board of Trustees

From: Karen Pinter

Re: Sabbatical Leave, Spring Semester, 1994

In 1929 Virginia Woolf wrote that a woman needed money and a room of her own in order to write fiction. In 1994 a community college professor's request is somewhat similar: We need a salary and a semester of our own in order to write. Unlike our colleagues at universities where professors, who are **expected** to publish, teach two or three classes, those of us who want to write must squeeze that activity in between five classes and three or more preparations. Fortunately for us, the Sabbatical offers us an opportunity to focus, for a semester at least, on the professional writing we want to accomplish. I am grateful to have had the time to develop the Children's Literature textbook that I am now piloting in my class. The memories of those wonderful days last spring, when I could concentrate on my manuscript uninterrupted for days and weeks, will, I hope, carry me through the mountains of papers to grade and tests to write.

Most of my time on the Sabbatical Leave was spent working on the textbook, which I called *The Best Way to Travel*. The book is, in a very real sense, a "travel guide" for parents and future teachers, day care providers, and writers. Since I want students in the Children's Literature class (Lib 221) to concentrate on reading the children's books themselves, I wanted the textbook to be concise. It needed to describe the types of literature available to children, to introduce a variety of books and authors, and to provide some kind of guidelines for evaluating the books which adults will make available to the children in their care. Because I wanted the information in the book to be easily accessible and, if at all possible, interesting, I adopted an informal style which I hoped would not lose the reader in academic jargon. We have published the book on campus. Chris Shelley formatted the pages using Microsoft Word on the Macintosh computer in The Write Place. Janet Curfman navigated the murky waters of the publishing world to get permission to use the cover illustration, the Prelutsky poem, and the quotes from the two touchstone books used in chapters two and three.

It may be obvious to you that the book is in process. It needs several more chapters: on picture books, nonfiction, and extension activities. I am also finding that any number of proofreaders will still miss errors! This semester's students are providing some feedback, and I hope to seek outside publication next year.

In addition to the writing project, and as the result of a continuing interest in storytelling, I developed a repertoire of folk tales, many of which I shared with various groups throughout the spring and summer. The titles of these tales include: *The Lost Children* (Native American), *The True Story of the Three Little Pigs*, *The Fourth Little Pig* (contemporary folk tale sequels), *Traveling to Tondo*, *Anansi and the Moss-Covered Rock* (African), and *The Witch's Broom* (rural American).

I also continued my work with the VITAL program, assisting in the revision of our training manual, leading tutor-training workshops on campus, and with Carla Crowson, initiating an inmate peer tutoring program at the Dixon Correctional Center.

While most of my work last Spring culminated in products that can be read or heard, perhaps the most profound benefit of the Sabbatical is intangible. I think that I am a better writer and thus, a better teacher of writing. I was very happy to get back to the classroom and to the students, so I think I am a more enthusiastic teacher. I learned something about organizing the priorities in my life. Thanks to Chris and Janet, I learned something about the publishing business. The Sabbatical was among my most rewarding experiences at Sauk, and I hope that more colleagues will take advantage of this opportunity for professional growth.



For Board Meeting of  
October 31, 1994

Agenda Item F-1

### **FY 94 AUDIT REPORT**

John Van Osdol and/or Dick Wells of our auditing firm will be present to review the 1994 Audit Report and answer any questions from the Board.

**RECOMMENDATION:** Board approval of the FY 94 Audit Report.

S. JON V. LEE, JR. COMMUNITY COLLEGE  
 OPERATING BUDGET (Ed. and O/M)  
 VS. ACTUAL BUDGET TRENDS  
 FY86 - FY94

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

| 1989-90     |           | 1990-91     |           | 1991-92     |           | 1992-93     |           | 1993-94     |           |
|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|
| Budget      | Actual    | Budget      | Actual    | Budget      | Actual    | Budget      | Actual    | Budget      | Actual    |
| 5,987,610   | 6,116,928 | 6,071,955   | 6,172,495 | 6,105,000   | 6,058,212 | 6,205,000   | 6,446,659 | 6,520,000   | 6,495,097 |
| 6,058,573   | 5,641,274 | 6,573,050   | 6,148,784 | 6,520,000   | 6,581,425 | 6,395,000   | 6,197,172 | 6,610,000   | 6,184,779 |
| (70,963)    | 475,654   | (501,095)   | 23,711    | (415,000)   | (523,213) | (190,000)   | 249,487   | (90,000)    | 412,904   |
|             |           |             |           |             |           |             |           |             |           |
| \$1,642,137 |           | \$1,823,618 |           | \$1,300,405 |           | \$1,549,892 |           | \$1,962,796 |           |



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

300-213 JUL 6 4 55 PM '48

SAUK VALLEY COMMUNITY

COLLEGE DISTRICT 506

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FINANCIAL REPORT

June 30, 1994

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

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S 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, 1994, 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, 1994, 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 9, 1994

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
ALL FUND TYPES AND ACCOUNT GROUPS  
COMBINED BALANCE SHEET  
June 30, 1994

| A S S E T S   | Governmental Fund Types |                      |                      |                      |
|---|-------------------------|----------------------|----------------------|----------------------|
|   | General                 | Special<br>Revenue   | Debt<br>Service      | Capital<br>Projects  |
| Cash on hand and in bank  | \$ 419,188              | \$221,647            | \$ 70,141            | \$341,163            |
| Investments - at cost   | 1,100,000               |                      |                      | 600,000              |
| Due from other funds  | 65,358                  | 1,124                |                      |                      |
| Notes receivable - students                                       |                         |                      |                      |                      |
| Accounts receivable:  |                         |                      |                      |                      |
| Governmental claims   | 25,878                  | 79,801               |                      |                      |
| Other   | 18,081                  | 132,387              |                      |                      |
| Property taxes receivable   | 538,927                 | 231,254              | 69,378               |                      |
| Corporate personal property<br>replacement tax receivable         | 47,419                  |                      |                      |                      |
| Inventories   |                         |                      |                      |                      |
| Prepaid expenses  | 12,024                  | 61,152               |                      |                      |
| Accrued interest  | 736                     |                      |                      | 355                  |
| Property and equipment  |                         |                      |                      |                      |
| Amount to be provided for compensated<br>absences                 |                         |                      |                      |                      |
| Amount to be provided for retirement<br>of general long term debt |                         |                      |                      |                      |
| Amount available in Debt Service Fund                             |                         |                      |                      |                      |
| <br>Total assets  | <br><u>\$2,227,611</u>  | <br><u>\$727,365</u> | <br><u>\$139,519</u> | <br><u>\$941,518</u> |
| <br><u>LIABILITIES AND FUND EQUITY</u>                            |                         |                      |                      |                      |
| Cash overdraft  | \$ 36,411               | \$ 3,065             |                      |                      |
| Due to other funds  | 1,124                   | 27,481               |                      |                      |
| Accounts payable  | 60,403                  | 76,281               |                      |                      |
| General obligation bonds payable                                  |                         |                      |                      |                      |
| Deferred tuition and fees   | 166,877                 | 34,326               |                      |                      |
| Accrued compensated absences                                      |                         |                      |                      |                      |
| Total liabilities   | <u>264,815</u>          | <u>141,153</u>       | <u>\$ -0-</u>        | <u>\$ -0-</u>        |
| <br>Fund Equity:  |                         |                      |                      |                      |
| Investment in General Fixed Assets                                |                         |                      |                      |                      |
| Retained earnings - unreserved                                    |                         |                      |                      |                      |
| Retained earnings - reserved                                      |                         |                      |                      |                      |
| Fund Balances:  |                         |                      |                      |                      |
| Reserved for special functions<br>and activities                  |                         |                      | 139,519              |                      |
| Fund balances unreserved -<br>undesignated                        | <u>1,962,796</u>        | <u>586,212</u>       |                      | <u>941,518</u>       |
| Total fund equity   | <u>1,962,796</u>        | <u>586,212</u>       | <u>139,519</u>       | <u>941,518</u>       |
| <br>Total liabilities and<br>fund equity                          | <br><u>\$2,227,611</u>  | <br><u>\$727,365</u> | <br><u>\$139,519</u> | <br><u>\$941,518</u> |

See Notes to Financial Statements.

| Proprietary<br>Fund Type | Fiduciary<br>Fund Type | Account Groups      |                    | Total<br>(Memorandum Only) |
|--------------------------|------------------------|---------------------|--------------------|----------------------------|
| Auxiliary                | Trust and              | General Fixed       | Long-Term          |                            |
| Enterprise               | Agency Funds           | Assets              | Debt               | June 30, 1994              |
|                          |                        |                     |                    |                            |
| \$481,969                | \$ 18,575              |                     |                    | \$ 1,552,683               |
|                          | 2,800,000              |                     |                    | 4,500,000                  |
| 764                      | 408                    |                     |                    | 67,654                     |
| 1,395                    |                        |                     |                    | 1,395                      |
|                          |                        |                     |                    | 105,679                    |
| 19,745                   | 379                    |                     |                    | 170,592                    |
|                          |                        |                     |                    | 839,559                    |
|                          |                        |                     |                    | 47,419                     |
| 266,342                  |                        |                     |                    | 266,342                    |
| 15                       |                        |                     |                    | 73,191                     |
|                          | 3,407                  |                     |                    | 4,498                      |
|                          |                        | \$11,974,133        |                    | 11,974,133                 |
|                          |                        |                     | \$ 174,930         | 174,930                    |
|                          |                        |                     | 855,118            | 855,118                    |
|                          |                        |                     | 139,519            | 139,519                    |
| <u>\$770,230</u>         | <u>\$2,822,769</u>     | <u>\$11,974,133</u> | <u>\$1,169,567</u> | <u>\$20,772,712</u>        |
|                          |                        |                     |                    |                            |
|                          | \$ 224,597             |                     |                    | \$ 264,073                 |
| \$ 17,099                | 21,950                 |                     |                    | 67,654                     |
| 6,085                    |                        |                     |                    | 142,769                    |
|                          |                        |                     | \$ 994,637         | 994,637                    |
| 12,860                   |                        |                     |                    | 214,063                    |
|                          |                        |                     | 174,930            | 174,930                    |
| <u>36,044</u>            | <u>246,547</u>         | <u>\$ -0-</u>       | <u>1,169,567</u>   | <u>1,858,126</u>           |
|                          |                        |                     |                    |                            |
|                          |                        | 11,974,133          |                    | 11,974,133                 |
| 487,447                  |                        |                     |                    | 487,447                    |
| 246,739                  |                        |                     |                    | 246,739                    |
|                          | 18,998                 |                     |                    | 158,517                    |
|                          | 2,557,224              |                     |                    | 6,047,750                  |
| <u>734,186</u>           | <u>2,576,222</u>       | <u>11,974,133</u>   | <u>-0-</u>         | <u>18,914,586</u>          |
|                          |                        |                     |                    |                            |
| <u>\$770,230</u>         | <u>\$2,822,769</u>     | <u>\$11,974,133</u> | <u>\$1,169,567</u> | <u>\$20,772,712</u>        |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
ALL GOVERNMENTAL FUND TYPES AND  
EXPENDABLE TRUST FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
For the year ended June 30, 1994

|   | Governmental Fund Types |                    |                   |                     | Total<br>(Memorandum<br>Only) |
|---|-------------------------|--------------------|-------------------|---------------------|-------------------------------|
|   | General                 | Special<br>Revenue | Debt<br>Service   | Capital<br>Projects |                               |
| Revenues:   |                         |                    |                   |                     |                               |
| Local sources   | \$2,051,974             | \$ 865,573         | \$286,007         |                     | \$3,203,554                   |
| State sources   | 2,438,589               | 438,368            |                   |                     | 2,876,957                     |
| Federal sources   | 28,412                  | 1,755,087          |                   |                     | 1,783,499                     |
| Student tuition and fees  | 1,831,572               |                    |                   |                     | 1,831,572                     |
| Other sources   | <u>144,550</u>          | <u>90,574</u>      | <u>1,980</u>      | <u>\$ 36,832</u>    | <u>273,936</u>                |
| Total revenues  | <u>6,495,097</u>        | <u>3,149,602</u>   | <u>287,987</u>    | <u>36,832</u>       | <u>9,969,518</u>              |
| Expenditures:   |                         |                    |                   |                     |                               |
| Instruction   | 3,087,126               |                    |                   |                     | 3,087,126                     |
| Academic support  | 253,332                 |                    |                   |                     | 253,332                       |
| Student services and aids   | 530,921                 |                    |                   |                     | 530,921                       |
| Operations and maintenance<br>of plant  | 747,238                 |                    |                   |                     | 747,238                       |
| General administration  | 506,329                 |                    |                   |                     | 506,329                       |
| Institutional support   | 1,059,833               | 707,322            | 297,566           | 1,251               | 2,065,972                     |
| Restricted purposes   | <u>          </u>       | <u>2,268,090</u>   | <u>          </u> | <u>          </u>   | <u>2,268,090</u>              |
| Total expenditures  | <u>6,184,779</u>        | <u>2,975,412</u>   | <u>297,566</u>    | <u>1,251</u>        | <u>9,459,008</u>              |
| Excess (deficiency) of revenues<br>over expenditures                                | 310,318                 | 174,190            | (9,579)           | 35,581              | 510,510                       |
| Other financing sources:  |                         |                    |                   |                     |                               |
| Permanent transfers in  | 102,586                 |                    |                   |                     | 102,586                       |
| Permanent transfers out   | <u>          </u>       | <u>(764)</u>       | <u>          </u> | <u>          </u>   | <u>(764)</u>                  |
| Excess (deficiency) of revenues<br>over expenditures and other<br>financing sources | 412,904                 | 173,426            | (9,579)           | 35,581              | 612,332                       |
| Fund balances, beginning of year  | <u>1,549,892</u>        | <u>412,786</u>     | <u>149,098</u>    | <u>905,937</u>      | <u>3,017,713</u>              |
| Fund balances, end of year  | <u>\$1,962,796</u>      | <u>\$ 586,212</u>  | <u>\$139,519</u>  | <u>\$941,518</u>    | <u>\$3,630,045</u>            |

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
ALL GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - COMPARED TO BUDGET  
For the year ended June 30, 1994

|  | General            |                   |  | Special Revenue   |                    |  |
|--|--------------------|-------------------|--|-------------------|--------------------|--|
|  | Actual             | Budget            | Variance<br>Favorable<br>(Unfavorable) | Actual            | Budget             | Variance<br>Favorable<br>(Unfavorable) |
| Revenues:  |                    |                   |  |                   |                    |  |
| Local sources  | \$2,051,974        | \$1,976,000       | \$ 75,974                              | \$ 865,573        | \$ 854,000         | \$ 11,573                              |
| State sources  | 2,438,589          | 2,621,000         | (182,411)                              | 438,368           | 351,691            | 86,677                                 |
| Federal sources  | 28,412             | 7,000             | 21,412                                 | 1,755,087         | 1,581,016          | 174,071                                |
| Student tuition and fees   | 1,831,572          | 1,821,000         | 10,572                                 |                   |                    |  |
| Other sources  | <u>144,550</u>     | <u>95,000</u>     | <u>49,550</u>                          | <u>90,574</u>     | <u>127,782</u>     | <u>(37,208)</u>                        |
| Total revenues   | <u>6,495,097</u>   | <u>6,520,000</u>  | <u>(24,903)</u>                        | <u>3,149,602</u>  | <u>2,914,489</u>   | <u>235,113</u>                         |
| Expenditures:  |                    |                   |  |                   |                    |  |
| Instruction  | 3,087,126          | 3,063,996         | (23,130)                               |                   |                    |  |
| Academic support   | 253,332            | 262,441           | 9,109                                  |                   |                    |  |
| Student services and aids  | 530,921            | 537,742           | 6,821                                  |                   |                    |  |
| Operations and maintenance<br>of plant   | 747,238            | 754,615           | 7,377                                  |                   |                    |  |
| General administration   | 506,329            | 531,590           | 25,261                                 |                   |                    |  |
| Institutional support  | 1,059,833          | 1,459,616         | 399,783                                | 707,322           | 927,510            | 220,188                                |
| Restricted purposes  | <u>          </u>  | <u>          </u> | <u>          </u>                      | <u>2,268,090</u>  | <u>2,047,489</u>   | <u>(220,601)</u>                       |
| Total expenditures   | <u>6,184,779</u>   | <u>6,610,000</u>  | <u>425,221</u>                         | <u>2,975,412</u>  | <u>2,974,999</u>   | <u>(413)</u>                           |
| Excess (deficiency) of revenues<br>over expenditures                                   | 310,318            | (90,000)          | 400,318                                | 174,190           | (60,510)           | 234,700                                |
| Other financing sources:   |                    |                   |  |                   |                    |  |
| Permanent transfers in   | 102,586            | 90,000            | 12,586                                 |                   |                    |  |
| Permanent transfers out  | <u>          </u>  | <u>          </u> | <u>          </u>                      | <u>(764)</u>      | <u>          </u>  | <u>(764)</u>                           |
| Excess (deficiency) of<br>revenues over expenditures<br>and other financing<br>sources | 412,904            | \$ <u>-0-</u>     | \$ <u>412,904</u>                      | 173,426           | \$ <u>(60,510)</u> | \$ <u>233,936</u>                      |
| Fund balances, beginning<br>of year  | <u>1,549,392</u>   |                   |  | <u>412,786</u>    |                    |  |
| Fund balances, end of year   | <u>\$1,962,796</u> |                   |  | <u>\$ 586,212</u> |                    |  |

See Notes to Financial Statements.

| Debt Service     |                    |  | Capital Projects |                 |  |
|------------------|--------------------|--|------------------|-----------------|--|
| <u>Actual</u>    | <u>Budget</u>      | Variance<br>Favorable<br>(Unfavorable) | <u>Actual</u>    | <u>Budget</u>   | Variance<br>Favorable<br>(Unfavorable) |
| \$286,007        | \$284,000          | \$2,007                                |                  |                 |  |
|                  |                    |  |                  |                 |  |
| <u>1,980</u>     | <u>1,000</u>       | <u>980</u>                             | <u>\$ 36,832</u> | <u>\$34,000</u> | <u>\$ 2,832</u>                        |
| <u>287,987</u>   | <u>285,000</u>     | <u>2,987</u>                           | <u>36,832</u>    | <u>34,000</u>   | <u>2,832</u>                           |
|                  |                    |  |                  |                 |  |
|                  |                    |  |                  |                 |  |
| 297,566          | 297,566            | -0-                                    | 1,251            | 34,000          | 32,749                                 |
| <u>297,566</u>   | <u>297,566</u>     | <u>-0-</u>                             | <u>1,251</u>     | <u>34,000</u>   | <u>32,749</u>                          |
|                  |                    |  |                  |                 |  |
| (9,579)          | (12,566)           | 2,987                                  | 35,581           | -0-             | 35,581                                 |
|                  |                    |  |                  |                 |  |
|                  |                    |  |                  |                 |  |
| (9,579)          | <u>\$ (12,566)</u> | <u>\$2,987</u>                         | 35,581           | <u>\$ -0-</u>   | <u>\$35,581</u>                        |
|                  |                    |  |                  |                 |  |
| <u>149,098</u>   |                    |  | <u>905,937</u>   |                 |  |
|                  |                    |  |                  |                 |  |
| <u>\$139,519</u> |                    |  | <u>\$941,518</u> |                 |  |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 PROPRIETARY FUND TYPE AND SIMILAR TRUST FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENSES AND  
 CHANGES IN RETAINED EARNINGS/FUND BALANCES  
 For the year ended June 30, 1994

|   | Proprietary<br>Fund Type<br>Auxiliary<br>Enterprise<br>Fund<br>Actual | Fiduciary<br>Fund Type<br>Non-Expendable<br>Trust Fund -<br>Working Cash<br>Fund<br>Actual | Total<br>(Memorandum<br>Only) |
|---|---|--|-------------------------------|
| Revenues:   |   |  |                               |
| Student tuition and fees  | \$ 138,612  |  | \$ 138,612                    |
| Other sources   | <u>1,428,718</u>  | <u>\$ 102,586</u>  | <u>1,531,304</u>              |
| Total revenues  | <u>1,567,330</u>  | <u>102,586</u>   | <u>1,669,916</u>              |
| Expenditures -  |   |  |                               |
| Independent operations  | <u>1,459,881</u>  |  | <u>1,459,881</u>              |
| Excess (deficiency) of revenues<br>over expenditures                | 107,449   | 102,586  | 210,035                       |
| Other financing sources (uses) -<br>Operating transfers (out) in    | <u>764</u>  | <u>(102,586)</u>   | <u>(101,822)</u>              |
| Excess of revenues over expenditures<br>and other financing sources | 108,213   | -0-  | 108,213                       |
| Fund balances, beginning of year                                    | <u>625,973</u>  | <u>2,557,224</u>   | <u>3,183,197</u>              |
| Fund balances, end of year  | <u>\$ 734,186</u>   | <u>\$2,557,224</u>   | <u>\$3,291,410</u>            |

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 PROPRIETARY FUND TYPE AND SIMILAR TRUST FUNDS  
 COMBINED STATEMENT OF CASH FLOWS  
 For the year ended June 30, 1994

|  | Proprietary<br>Fund Type<br>Auxiliary<br>Enterprise Fund | Fiduciary<br>Fund Type<br>Non-Expendable<br>Trust Fund -<br>Working Cash Fund | Total<br>(Memorandum<br>Only) |
|--|--|---|-------------------------------|
| CASH FLOWS FROM OPERATING<br>ACTIVITIES:   |  |   |                               |
| Net income   | \$107,449  | \$ 102,586  | \$ 210,035                    |
| Adjustments to reconcile net<br>earnings to net cash provided<br>(used) by operating activities: |  |   |                               |
| Change in operating assets and<br>liabilities:   |  |   |                               |
| Decrease in accounts receivable  | 3,003  |   | 3,003                         |
| Decrease in notes receivable   | 855  |   | 855                           |
| (Increase) in inventories  | (15,438)   |   | (15,438)                      |
| (Increase) in prepaid expenses   | (15)   |   | (15)                          |
| Increase in accounts payable   | 199  |   | 199                           |
| Decrease in interfund receivables  | 111,602  |   | 111,602                       |
| Increase in interfund payables   | 17,099   | 21,586  | 38,685                        |
| Decrease (increase) in accrued<br>interest   | 297  | (919)   | (622)                         |
| Increase in deferred tuition<br>and fees   | <u>12,580</u>  |   | <u>12,580</u>                 |
| Net cash provided (used) by<br>operating activities  | <u>237,631</u>   | <u>123,253</u>  | <u>360,884</u>                |
| CASH FLOWS FROM NON CAPITAL FINANCING<br>ACTIVITIES -  |  |   |                               |
| Operating transfers in (out) to other<br>funds   | <u>764</u>   | (102,586)   | (101,822)                     |
| CASH FLOWS FROM INVESTING ACTIVITIES:  |  |   |                               |
| Purchase of investment securities  | -0-  | (900,000)   | (900,000)                     |
| Proceeds from sale and maturities of<br>investment securities                                    | <u>65,000</u>  | <u>250,000</u>  | <u>315,000</u>                |
| Net cash used by investment<br>activities  | <u>65,000</u>  | (650,000)   | (585,000)                     |
| Net increase in cash   | 303,395  | (629,333)   | (325,938)                     |
| Cash at beginning of year  | <u>178,574</u>   | <u>404,736</u>  | <u>583,310</u>                |
| Cash at end of year  | <u>\$481,969</u>   | <u>\$ (224,597)</u>   | <u>\$ 257,372</u>             |

See Notes to Financial Statements.



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1994

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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 the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards (Codification).

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

Governmental Fund Types:

General Funds - The Educational and Operations 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; Operations and Maintenance (Restricted); and Restricted Purposes Funds.

Debt Service Fund - The Debt Service Fund, which consists of the Bond and Interest Fund, accounts for the accumulation of resources for and the payment of debt principal, interest, and related costs.

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

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

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(A) Significant Accounting Policies (continued):

Proprietary Fund Types -

Auxiliary 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.

Fiduciary Fund Types:

Fiduciary Funds - These 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) - This 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.

The Agency Fund - This fund accounts for assets held by the College as an agent for the students, faculty, and other governmental units. This fund is custodial in nature and does 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, 1994

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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. Tuition received for summer school and the fall semester, 1994, 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, 1994

(B) Out-of-District Tuition:

The amount of cost charged for out-of-district students during the year ended June 30, 1994, has been computed using the guidelines provided in the July 1989 edition of the Fiscal Management Manual, prepared by the Illinois Community College Board.

(C) Changes in General Fixed Assets:

|                   | Balance<br>July 1, 1993 | <u>Additions</u> | <u>Deletions</u> | Balance<br>June 30, 1994 |
|-------------------|-------------------------|------------------|------------------|--------------------------|
| Land              | \$ 162,650              |                  |                  | \$ 162,650               |
| Land improvements | 1,358,594               | \$ 80,263        |                  | 1,438,857                |
| Buildings         | 5,988,977               | 102,599          |                  | 6,091,576                |
| Equipment         | <u>4,094,310</u>        | <u>256,489</u>   | \$69,749         | <u>4,281,050</u>         |
|                   | <u>\$11,604,531</u>     | <u>\$439,351</u> | <u>\$69,749</u>  | <u>\$11,974,133</u>      |

The following is a summary of the changes in investment in general fixed assets by Fund for the year ended June 30, 1994:

|  |                     |                  |                 |                     |
|--|---------------------|------------------|-----------------|---------------------|
| Educational Fund                             | \$ 1,715,130        | \$ 62,093        | \$49,615        | \$ 1,727,608        |
| Operations and Maintenance Fund              | 214,599             | -0-              | 16,267          | 198,332             |
| Building Bond Proceeds Fund                  | 5,612,647           | 1,251            |                 | 5,613,898           |
| Auxiliary Fund                               | 23,605              | 2,150            |                 | 25,755              |
| Restricted Purposes Fund                     | 1,020,059           | 190,776          | 3,867           | 1,206,968           |
| Operations and Maintenance Fund (Restricted) | 3,018,491           | 176,014          | -0-             | 3,194,505           |
| Liability, Protection, and Settlement Fund   | <u>-0-</u>          | <u>7,067</u>     | <u>-0-</u>      | <u>7,067</u>        |
|  | <u>\$11,604,531</u> | <u>\$439,351</u> | <u>\$69,749</u> | <u>\$11,974,133</u> |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

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(D) Interfund Receivable and Payable Balances:

At June 30, 1994, interfund receivables and payables consisted of the following:

|  | <u>Due From<br/>Other Funds</u> | <u>Due To<br/>Other Funds</u> |
|--|---------------------------------|-------------------------------|
| Educational:                           |                                 |                               |
| Restricted Purposes                    | \$25,970                        |                               |
| Trust and Agency                       | 364                             |                               |
| Working Cash                           | 19,188                          |                               |
| Auxiliary Enterprises                  | 16,691                          |                               |
| Liability, Protection, and Settlement  | 747                             |                               |
| Operations and Maintenance:            |                                 |                               |
| Working Cash                           | 2,398                           |                               |
| Liability, Protection, and Settlement  |                                 | \$ 1,124                      |
| Auxiliary Enterprises:                 |                                 |                               |
| Restricted Purposes                    | 764                             |                               |
| Educational                            |                                 | 16,691                        |
| Trust and Agency                       |                                 | 408                           |
| Trust and Agency:                      |                                 |                               |
| Educational                            |                                 | 364                           |
| Auxiliary Enterprises                  | 408                             |                               |
| Restricted Purposes:                   |                                 |                               |
| Auxiliary Enterprises                  |                                 | 764                           |
| Educational                            |                                 | 25,970                        |
| Liability, Protection, and Settlement: |                                 |                               |
| Educational                            |                                 | 747                           |
| Operations and Maintenance             | 1,124                           |                               |
| Working Cash:                          |                                 |                               |
| Educational                            |                                 | 19,188                        |
| Operations and Maintenance             | <u>          </u>               | <u>2,398</u>                  |
|  | <u>\$67,654</u>                 | <u>\$67,654</u>               |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

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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 for four consecutive months or an academic term, whichever is less. The College's payroll for the year ended June 30, 1994 was \$5,487,112; of this amount \$5,178,829 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 9.872% 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 9.872 percent of these salaries. For the year ended June 30, 1994 salaries for covered employees totaling \$284,635 were paid from federal funds, which required employer contributions of \$28,099. 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, 1994, no expenditures were incurred by the College 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, 1994 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, 1994

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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, certificates of deposit and repurchase agreements. The College classifies these accounts between cash and investments on the combined balance sheet according to liquidity and intended use.

Section 3-47 of the Illinois Public Community College Act and Sections 235/1 through 235/7 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, 1994

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(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 if insured by applicable law.
- h) Certificates or securities issued by the Public Treasurers' Investment Pool.
- i) Funds managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company.
- j) Illinois School District Liquid Asset Fund (authorized by Section 3-47 of the Public Community College act).
- k) 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 Statues.
- l) Mutual funds that invest primarily in corporate investment grade or global government short-term bonds which are approved by the local board of trustees.



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

(F) Cash and Investments (continued):

Deposits (includes all accounts except repurchase agreements):

At year-end the carrying amount of the College's deposits totaled \$4,633,134 and the bank balances totaled \$5,418,312.

|   | <u>Bank Balances</u> |
|---|----------------------|
| Category 1  |                      |
| Deposits covered by federal depository insurance, or by collateral held by the College, or its agent, in the College's name   | \$4,628,687          |
| 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 | 789,625              |
| Total deposits  | <u>\$5,418,312</u>   |

Repurchase agreements:

The College's repurchase agreements 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.

|                       | <u>Carrying Amount</u> |               |               |                    |                     |
|-----------------------|------------------------|---------------|---------------|--------------------|---------------------|
|                       | <u>Category</u>        |               |               |                    |                     |
|                       | <u>1</u>               | <u>2</u>      | <u>3</u>      | <u>Total</u>       | <u>Market Value</u> |
| Repurchase agreements | <u>\$1,150,000</u>     | <u>\$ -0-</u> | <u>\$ -0-</u> | <u>\$1,150,000</u> | <u>\$1,376,621</u>  |

(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, 1994, to be used to pay liabilities of the current period. The portion of the 1993 tax levy that was either collected or accrued as of June 30, 1994 totals \$1,643,283, which is approximately one-half of the 1993 levy.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

(G) Property Taxes (continued):

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

|  | <u>1991</u>          | <u>1992</u>          | <u>1993</u>          |
|--|----------------------|----------------------|----------------------|
| Assessed Valuations:                         |                      |                      |                      |
| Whiteside County                             | \$335,416,533        | \$351,141,200        | \$376,395,381        |
| Lee County                                   | 225,458,716          | 242,042,564          | 256,975,004          |
| Ogle County                                  | 46,606,949           | 50,352,602           | 53,720,576           |
| Henry County                                 | 1,509,210            | 1,632,760            | 1,759,041            |
| Bureau County                                | 38,315,112           | 41,496,885           | 44,715,562           |
| Carroll County                               | <u>36,345,020</u>    | <u>38,501,021</u>    | <u>41,356,157</u>    |
|  | <u>\$683,651,540</u> | <u>\$725,167,032</u> | <u>\$774,921,721</u> |
| Tax Rates:                                   |                      |                      |                      |
| Educational Fund                             | .2450                | .2450                | .2450                |
| Operations and Maintenance Fund              | .0300                | .0300                | .0300                |
| Operations and Maintenance Fund - Restricted | .0500                | .0500                | .0500                |
| Bond and Interest Fund                       | .0000                | .0415                | .0354                |
| Liability, Protection and Settlement Fund    | .0337                | .0605                | .0646                |
| Audit Fund                                   | <u>.0033</u>         | <u>.0034</u>         | <u>.0034</u>         |
|  | <u>.3620</u>         | <u>.4304</u>         | <u>.4284</u>         |
| Tax Extensions:                              |                      |                      |                      |
| Educational Fund                             | \$1,674,946          | \$1,776,659          | \$1,898,558          |
| Operations and Maintenance Fund              | 205,095              | 217,550              | 232,477              |
| Operations and Maintenance Fund - Restricted | 341,826              | 362,584              | 387,461              |
| Bond and Interest Fund                       | -0-                  | 300,944              | 274,322              |
| Liability, Protection and Settlement Fund    | 230,391              | 438,726              | 500,600              |
| Audit Fund                                   | <u>22,561</u>        | <u>24,656</u>        | <u>26,347</u>        |
|  | <u>\$2,474,819</u>   | <u>\$3,121,119</u>   | <u>\$3,319,765</u>   |
| Tax Collections:                             |                      |                      |                      |
| Educational Fund                             | \$1,662,996          | \$1,767,788          | \$ 459,650           |
| Operations and Maintenance Fund              | 203,621              | 216,457              | 56,285               |
| Operations and Maintenance Fund - Restricted | 339,372              | 360,768              | 93,803               |
| Bond and Interest Fund                       | -0-                  | 299,184              | 66,412               |
| Liability, Protection and Settlement Fund    | 229,477              | 436,535              | 121,193              |
| Audit Fund                                   | <u>22,520</u>        | <u>24,490</u>        | <u>6,381</u>         |
|  | <u>\$2,457,986</u>   | <u>\$3,105,222</u>   | <u>\$ 803,724</u>    |
| Percent of Levy collected                    | <u>99.32%</u>        | <u>99.50%</u>        | <u>24.21%</u>        |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

(H) Legal Debt Margin:

The following is a schedule of the legal debt margin of the College as of June 30, 1994:

|  |                      |
|--|----------------------|
| Assessed Valuation - 1993                | <u>\$774,921,721</u> |
| Debt limit, 2.875% of assessed valuation | \$ 22,279,000        |
| Less bonded indebtedness                 | <u>994,637</u>       |
| Legal debt margin, June 30, 1994         | <u>\$ 21,284,363</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, Title III 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, 1994 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) Property Tax Protest Contingency:

The College is currently involved in a property tax protest with a local manufacturing firm regarding the assessed valuation of certain parcels of property owned by the entity. The protest affects the 1988, 1989, 1990, 1991, 1992 and 1993 tax years and future tax years; however the outcome is undeterminable at this time. Based on the amount of protested assessed valuation and the College tax rates for the 1988, 1989, 1990, 1991, 1992 and 1993 tax years, the potential loss could range up to approximately \$177,000. The range of loss for future years, if any, is not determinable at this time.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NOTES TO FINANCIAL STATEMENTS  
(CONTINUED)  
June 30, 1994

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(K) Changes in General Long-Term Debt:

During the year ended June 30, 1993, the College issued general obligation bonds in the amount of \$1,224,637 dated November 1, 1992. The issue provides for serial retirement of principal and interest on November 1 of each year at rates of 2.99 - 4.49%. The following is a summary of the years activity:

|                          | <u>Balance</u><br><u>July 1, 1993</u> | <u>Bonds</u><br><u>Issued</u> | <u>Bonds</u><br><u>Retired</u> | <u>Balance</u><br><u>June 30, 1994</u> |
|--------------------------|---------------------------------------|-------------------------------|--------------------------------|--|
| General obligation bonds | \$ <u>1,224,637</u>                   | \$ <u>-0-</u>                 | \$ <u>230,000</u>              | \$ <u>994,637</u>                      |

At June 30, 1994, the annual cash flow requirements of bond principal and interest were as follows:

| <u>Year Ending</u><br><u>June 30</u> | <u>Interest</u><br><u>Rate</u> | <u>Principal</u> | <u>Interest</u>  | <u>Total</u>       |
|--------------------------------------|--------------------------------|------------------|------------------|--------------------|
| 1995                                 | 3.49                           | \$235,000        | \$40,459         | \$275,459          |
| 1996                                 | 3.99                           | 245,000          | 32,258           | 277,258            |
| 1997                                 | 4.24                           | 250,000          | 22,482           | 272,482            |
| 1998                                 | 4.49                           | <u>264,637</u>   | <u>11,882</u>    | <u>276,519</u>     |
|                                      |                                | <u>\$994,637</u> | <u>\$107,081</u> | <u>\$1,101,718</u> |

(L) Self-Insurance:

During the year ended June 30, 1993, the College adopted a partial self-insurance plan. The College is responsible for the first \$40,000 of covered medical expenses for each insured employee and covered family member. Any claims exceeding \$40,000 up to \$250,000 per individual are covered by a stop-loss policy purchased from the plan administrator. Claims exceeding \$250,000 are covered by an umbrella insurance policy. The self-insurance plan is accounted for in the Auxiliary Enterprise Fund. The excess of College contributions over claims paid of \$246,739 is shown as a reserved fund balance in the Auxiliary Enterprise Fund.

## SUPPLEMENTAL FINANCIAL STATEMENTS

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
GENERAL FUNDS  
COMBINING BALANCE SHEET  
June 30, 1994

|   | Educational<br>Fund | Operations and<br>Maintenance Fund | Total<br>General Funds |
|---|---------------------|------------------------------------|------------------------|
| <u>A S S E T S</u>  |                     |                                    |                        |
| Cash on hand and in bank                                  | \$ 419,188          |                                    | \$ 419,188             |
| Investments - at cost                                     | 600,000             | \$500,000                          | 1,100,000              |
| Due from other funds                                      | 62,960              | 2,398                              | 65,358                 |
| Accounts receivable:                                      |                     |                                    |                        |
| Governmental claims                                       | 25,878              |                                    | 25,878                 |
| Other   | 18,081              |                                    | 18,081                 |
| Property taxes receivable                                 | 480,136             | 58,791                             | 538,927                |
| Corporate personal property<br>replacement tax receivable | 42,246              | 5,173                              | 47,419                 |
| Prepaid expenses  | 12,024              |                                    | 12,024                 |
| Accrued interest receivable                               | <u>189</u>          | <u>547</u>                         | <u>736</u>             |
| Total assets  | <u>\$1,660,702</u>  | <u>\$566,909</u>                   | <u>\$2,227,611</u>     |
| <u>LIABILITIES AND FUND BALANCE</u>                       |                     |                                    |                        |
| Cash overdraft  |                     | \$ 36,411                          | \$ 36,411              |
| Due to other funds  |                     | 1,124                              | 1,124                  |
| Accounts payable  | \$ 43,591           | 16,812                             | 60,403                 |
| Deferred tuition and fees                                 | <u>166,877</u>      |                                    | <u>166,877</u>         |
| Total liabilities   | 210,468             | 54,347                             | 264,815                |
| Fund balance, unreserved -<br>undesignated                | <u>1,450,234</u>    | <u>512,562</u>                     | <u>1,962,796</u>       |
| Total liabilities<br>and fund balance                     | <u>\$1,660,702</u>  | <u>\$566,909</u>                   | <u>\$2,227,611</u>     |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
GENERAL FUNDS  
COMBINING STATEMENT OF REVENUES AND  
EXPENDITURES COMPARED TO BUDGET  
AND CHANGES IN FUND BALANCES  
For the year ended June 30, 1994

|   | Educational Fund |             | Variance                   |
|---|------------------|-------------|----------------------------|
|   | Actual           | Budget      | Favorable<br>(Unfavorable) |
| Revenues:   |                  |             |                            |
| Local sources   | \$1,828,128      | \$1,761,000 | \$ 67,128                  |
| State sources   | 2,412,292        | 2,597,000   | (184,708)                  |
| Federal sources   | 28,412           | 7,000       | 21,412                     |
| Student tuition and fees  | 1,831,572        | 1,821,000   | 10,572                     |
| Other sources   | 109,142          | 66,000      | 43,142                     |
| Total revenues  | 6,209,546        | 6,252,000   | (42,454)                   |
| Expenditures:   |                  |             |                            |
| Instruction   | 3,087,126        | 3,063,996   | (23,130)                   |
| Academic support  | 253,332          | 262,441     | 9,109                      |
| Student services and aids   | 530,921          | 537,742     | 6,821                      |
| Operations and maintenance<br>of plant  | 367,817          | 399,615     | 31,798                     |
| General administration  | 506,329          | 531,590     | 25,261                     |
| Institutional support   | 1,059,833        | 1,456,616   | 396,783                    |
| Total expenditures  | 5,805,358        | 6,252,000   | 446,642                    |
| Excess (deficiency) of revenues<br>over expenditures                                | 404,188          | -0-         | 404,188                    |
| Other financing sources -<br>Permanent transfers in                                 | 91,188           | 80,000      | 11,188                     |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources | 495,376          | \$ 80,000   | \$ 415,376                 |
| Fund balances, beginning of year  | 954,858          |             |                            |
| Fund balances, end of year  | \$1,450,234      |             |                            |

| Operations and Maintenance Fund |                    |  | Total General Funds |                  |  |
|---------------------------------|--------------------|--|---------------------|------------------|--|
| Actual                          | Budget             | Variance<br>Favorable<br>(Unfavorable) | Actual              | Budget           | Variance<br>Favorable<br>(Unfavorable) |
| \$223,846                       | \$215,000          | \$ 8,846                               | \$2,051,974         | 1,976,000        | \$ 75,974                              |
| 26,297                          | 24,000             | 2,297                                  | 2,438,589           | 2,621,000        | (182,411)                              |
|                                 |                    |  | 28,412              | 7,000            | 21,412                                 |
|                                 |                    |  | 1,831,572           | 1,821,000        | 10,572                                 |
| <u>35,408</u>                   | <u>29,000</u>      | <u>6,408</u>                           | <u>144,550</u>      | <u>95,000</u>    | <u>49,550</u>                          |
| 285,551                         | 268,000            | 17,551                                 | 6,495,097           | 6,520,000        | (24,903)                               |
|                                 |                    |  |                     |                  |  |
|                                 |                    |  | 3,087,126           | 3,063,996        | (23,130)                               |
|                                 |                    |  | 253,332             | 262,441          | 9,109                                  |
|                                 |                    |  | 530,921             | 537,742          | 6,821                                  |
| 379,421                         | 355,000            | (24,421)                               | 747,238             | 754,615          | 7,377                                  |
|                                 | 3,000              | 3,000                                  | 506,329             | 531,590          | 25,261                                 |
|                                 |                    |  | <u>1,059,833</u>    | <u>1,459,616</u> | <u>399,783</u>                         |
| 379,421                         | 358,000            | (21,421)                               | 6,184,779           | 6,610,000        | 425,221                                |
| (93,870)                        | (90,000)           | (3,870)                                | 310,318             | (90,000)         | 400,318                                |
| <u>11,398</u>                   | <u>10,000</u>      | <u>1,398</u>                           | <u>102,586</u>      | <u>90,000</u>    | <u>12,586</u>                          |
| (82,472)                        | <u>\$ (80,000)</u> | <u>\$ (2,472)</u>                      | 412,904             | <u>\$ -0-</u>    | <u>\$412,904</u>                       |
| <u>595,034</u>                  |                    |  | <u>1,549,892</u>    |                  |  |
| <u>\$512,562</u>                |                    |  | <u>\$1,962,796</u>  |                  |  |



## SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
June 30, 1994

|                                       | Liability,<br>Protection<br>and<br>Settlement<br>Fund | Audit<br>Fund   | Operations<br>and<br>Maintenance<br>Fund<br>(Restricted) | Restricted<br>Purposes<br>Fund | Total Special<br>Revenue Funds |
|---------------------------------------|---|-----------------|--|--------------------------------|--------------------------------|
| <u>A S S E T S</u>                    |   |                 |  |                                |                                |
| Cash on hand and in bank              |   | \$17,320        | \$198,528  | \$ 5,799                       | \$221,647                      |
| Due from other funds                  | \$ 1,124  |                 |  |                                | 1,124                          |
| Accounts receivable:                  |   |                 |  |                                |                                |
| Governmental claims                   |   |                 |  | 79,801                         | 79,801                         |
| Other                                 | 124,960   |                 |  | 7,427                          | 132,387                        |
| Property taxes receivable             | 126,604   | 6,660           | 97,990   |                                | 231,254                        |
| Prepaid expenses                      | 58,693  |                 |  | 2,459                          | 61,152                         |
| Total assets                          | <u>\$311,381</u>                                      | <u>\$23,980</u> | <u>\$296,518</u>   | <u>\$95,486</u>                | <u>\$727,365</u>               |
| <u>LIABILITIES AND FUND BALANCE</u>   |   |                 |  |                                |                                |
| Cash overdraft                        | \$ 3,065  |                 |  |                                | \$ 3,065                       |
| Due to other funds                    | 747   |                 |  | \$26,734                       | 27,481                         |
| Accounts payable                      | 16,413  |                 | \$ 53,261  | 6,607                          | 76,281                         |
| Deferred tuition and fees             |   |                 |  | 34,326                         | 34,326                         |
| Total liabilities                     | 20,225  | \$ -0-          | 53,261   | 67,667                         | 141,153                        |
| Fund balance                          |   |                 |  |                                |                                |
| unreserved - undesignated             | <u>291,156</u>  | <u>23,980</u>   | <u>243,257</u>   | <u>27,819</u>                  | <u>586,212</u>                 |
| Total liabilities and<br>fund balance | <u>\$311,381</u>                                      | <u>\$23,980</u> | <u>\$296,518</u>   | <u>\$95,486</u>                | <u>\$727,365</u>               |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET AND CHANGES IN FUND BALANCES  
For the year ended June 30, 1994

|   | Liability,<br>Protection<br>and<br>Settlement<br>Fund | Audit<br>Fund   | Operations<br>and<br>Maintenance<br>Fund<br>(Restricted) | Restricted<br>Purposes<br>Fund | Total Special<br>Revenue Funds |                    |
|---|---|-----------------|--|--------------------------------|--------------------------------|--------------------|
|   |   |                 |  |                                | Actual                         | Budget             |
| Revenues:   |   |                 |  |                                |                                |                    |
| Local sources   | \$467,163   | \$25,327        | \$373,083  |                                | \$ 865,573                     | \$ 854,000         |
| State sources   |   |                 |  | \$ 438,368                     | 438,368                        | 351,691            |
| Federal sources   |   |                 |  | 1,755,087                      | 1,755,087                      | 1,581,016          |
| Other sources   | <u>3,097</u>  | <u>867</u>      | <u>4,745</u>   | <u>81,865</u>                  | <u>90,574</u>                  | <u>127,782</u>     |
| Total revenues  | <u>470,260</u>  | <u>26,194</u>   | <u>377,828</u>   | <u>2,275,320</u>               | <u>3,149,602</u>               | <u>2,914,489</u>   |
| Expenditures:   |   |                 |  |                                |                                |                    |
| Institutional support   | 493,473   | 37,835          | 176,014  |                                | 707,322                        | 927,510            |
| Restricted purposes   |   |                 |  | <u>2,268,090</u>               | <u>2,268,090</u>               | <u>2,047,489</u>   |
| Total expenditures  | <u>493,473</u>  | <u>37,835</u>   | <u>176,014</u>   | <u>2,268,090</u>               | <u>2,975,412</u>               | <u>2,974,999</u>   |
| Excess (deficiency) of revenues<br>over expenditures                | (23,213)  | (11,641)        | 201,814  | 7,230                          | 174,190                        | (60,510)           |
| Other financing sources (uses) -<br>Permanent transfer out          |   |                 |  | <u>(764)</u>                   | <u>(764)</u>                   |                    |
| Excess of revenues over expenditures<br>and other financing sources | (23,213)  | (11,641)        | 201,814  | 6,466                          | 173,426                        | <u>\$ (60,510)</u> |
| Fund balances, beginning of year                                    | <u>314,369</u>  | <u>35,621</u>   | <u>41,443</u>  | <u>21,353</u>                  | <u>412,786</u>                 |                    |
| Fund balances, end of year  | <u>\$291,156</u>                                      | <u>\$23,980</u> | <u>\$243,257</u>   | <u>\$ 27,819</u>               | <u>\$ 586,212</u>              |                    |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL REVENUE - LIABILITY,  
PROTECTION, AND SETTLEMENT FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET  
For the year ended June 30, 1994

|                                | <u>Actual</u>    | <u>Budget</u>    | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------|------------------|------------------|--|
| Revenues:                      |                  |                  |  |
| Local sources:                 |                  |                  |  |
| 1992 taxes                     | \$219,366        | \$217,000        | \$ 2,366                               |
| 1993 taxes                     | <u>247,797</u>   | <u>250,000</u>   | <u>(2,203)</u>                         |
|                                | <u>467,163</u>   | <u>467,000</u>   | <u>163</u>                             |
| Other sources -                |                  |                  |  |
| Interest on investments        | <u>3,097</u>     | <u>9,000</u>     | <u>(5,903)</u>                         |
| Total revenues                 | <u>\$470,260</u> | <u>\$476,000</u> | <u>\$ (5,740)</u>                      |
| Expenditures -                 |                  |                  |  |
| Institutional support:         |                  |                  |  |
| Salaries                       | \$ 79,786        | \$ 86,000        | \$ 6,214                               |
| Employee benefits              | 91,884           | 101,000          | 9,116                                  |
| Contractual services           | 44,093           | 56,000           | 11,907                                 |
| General materials and supplies | 11,898           | 12,000           | 102                                    |
| Fixed charges                  | 258,745          | 245,000          | (13,745)                               |
| Capital outlay - equipment     | <u>7,067</u>     | <u>-0-</u>       | <u>(7,067)</u>                         |
| Total expenditures             | <u>\$493,473</u> | <u>\$500,000</u> | <u>\$ 6,527</u>                        |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL REVENUE - AUDIT FUND  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the year ended June 30, 1994

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|                         | <u>Actual</u>   | <u>Budget</u>   | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|-------------------------|-----------------|-----------------|---|
| Revenues:               |                 |                 |   |
| Local sources:          |                 |                 |   |
| 1992 taxes              | \$12,285        | \$12,000        | \$ 285  |
| 1993 taxes              | <u>13,042</u>   | <u>13,000</u>   | <u>42</u>                                       |
|                         | <u>25,327</u>   | <u>25,000</u>   | <u>327</u>                                      |
| Other sources -         |                 |                 |   |
| Interest on investments | <u>867</u>      | <u>1,000</u>    | <u>(133)</u>                                    |
| Total revenues          | <u>\$26,194</u> | <u>\$26,000</u> | <u>\$ 194</u>                                   |
| Expenditures -          |                 |                 |   |
| Institutional support - |                 |                 |   |
| Audit costs             | <u>\$37,835</u> | <u>\$26,000</u> | <u>\$ (11,835)</u>                              |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL REVENUE - OPERATIONS AND MAINTENANCE FUND (RESTRICTED)  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the year ended June 30, 1994

|                         | <u>Actual</u>    | <u>Budget</u>    | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------|------------------|------------------|--|
| Revenues:               |                  |                  |  |
| Local sources:          |                  |                  |  |
| 1992 taxes              | \$181,290        | \$179,000        | \$ 2,290                               |
| 1993 taxes              | <u>191,793</u>   | <u>183,000</u>   | <u>8,793</u>                           |
|                         | <u>373,083</u>   | <u>362,000</u>   | <u>11,083</u>                          |
| Other sources -         |                  |                  |  |
| Interest on investments | <u>4,745</u>     | <u>3,000</u>     | <u>1,745</u>                           |
| Total revenues          | <u>\$377,828</u> | <u>\$365,000</u> | <u>\$ 12,828</u>                       |
| Expenditures -          |                  |                  |  |
| Institutional support - |                  |                  |  |
| Capital improvements    | <u>\$176,014</u> | <u>\$401,510</u> | <u>\$225,496</u>                       |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL REVENUE - RESTRICTED PURPOSES FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET  
For the year ended June 30, 1994

|  | <u>Actual</u>      | <u>Budget</u>      | Variance<br>Favorable<br>(Unfavorable) |
|--|--------------------|--------------------|--|
| Revenues:                                |                    |                    |  |
| State sources:                           |                    |                    |  |
| Advanced Technology Equipment grant      | \$ 41,284          |                    |  |
| Workforce Preparation grant              | 60,327             |                    |  |
| Special Population grant                 | 48,813             |                    |  |
| I.S.B.E. Adult Education                 | 82,509             |                    |  |
| Retirees Health Insurance grant          | 27,733             |                    |  |
| Small Business Development Center grant  | 25,026             |                    |  |
| V.I.T.A.L. Literacy grant                | 46,467             |                    |  |
| I.S.B.E. - Vocational Education          | 100,081            |                    |  |
| W.I.U. Educational Consortium            | 1,777              |                    |  |
| W.I.U. Distant Learning                  | 2,351              |                    |  |
| Library grant                            | 2,000              |                    |  |
|  | <u>438,368</u>     | <u>\$ 351,691</u>  | <u>\$ 86,677</u>                       |
| Federal sources:                         |                    |                    |  |
| Student Support Services                 | 125,954            |                    |  |
| Title III                                | 277,357            |                    |  |
| Perkins grant                            | 129,082            |                    |  |
| Work study program                       | 173,813            |                    |  |
| Supplemental Education Opportunity grant | 73,713             |                    |  |
| Pell grants                              | 966,668            |                    |  |
| Adult Education                          | 8,500              |                    |  |
|  | <u>1,755,087</u>   | <u>1,581,016</u>   | <u>174,071</u>                         |
| Other sources -                          |                    |                    |  |
| Other                                    | <u>81,865</u>      | <u>114,782</u>     | <u>(32,917)</u>                        |
| Total revenues                           | <u>\$2,275,320</u> | <u>\$2,047,489</u> | <u>\$227,831</u>                       |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL REVENUE - RESTRICTED PURPOSES FUND  
STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET  
(CONTINUED)

For the year ended June 30, 1994

|  | <u>Actual</u>      | <u>Budget</u>      | <u>Variance<br/>Favorable<br/>(Unfavorable)</u> |
|--|--------------------|--------------------|---|
| Expenditures -                           |                    |                    |   |
| Restricted purposes:                     |                    |                    |   |
| Advanced Technology Equipment grant      | \$ 41,284          |                    |   |
| Workforce Preparation grant              | 132,365            |                    |   |
| Sauk Valley Area Council                 | 2,317              |                    |   |
| Special Population grant                 | 48,813             |                    |   |
| Perkins grant                            | 129,082            |                    |   |
| I.S.B.E. - Adult Education               | 91,009             |                    |   |
| V.I.T.A.L. Literacy grant                | 46,467             |                    |   |
| Small Business Development Center grant  | 25,306             |                    |   |
| Student Support Services                 | 125,954            |                    |   |
| Title III                                | 277,357            |                    |   |
| Retirees Health Insurance grant          | 27,733             |                    |   |
| Tech Prep Planning grant                 | 91,553             |                    |   |
| College Work Study program               | 173,813            |                    |   |
| Supplemental Education Opportunity grant | 73,713             |                    |   |
| Pell grants                              | 966,668            |                    |   |
| I.S.B.E. - Vocational Education          | 8,528              |                    |   |
| W.I.U. Educational Consortium            | 1,777              |                    |   |
| W.I.U. Distant Learning                  | 2,351              |                    |   |
| Library grant                            | 2,000              |                    |   |
| Total expenditures                       | <u>\$2,268,090</u> | <u>\$2,047,489</u> | <u>\$ (220,601)</u>                             |
| Other financing (uses) -                 |                    |                    |   |
| Operating transfer out -                 |                    |                    |   |
| Permanent transfer to Auxiliary Fund     | <u>\$ 764</u>      | <u>\$ -0-</u>      | <u>\$ (764)</u>                                 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
DEBT SERVICE - BOND AND INTEREST FUND  
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET  
AND CHANGES IN FUND BALANCES  
For the year ended June 30, 1994

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|                         | <u>Actual</u>    | <u>Budget</u>    | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------|------------------|------------------|--|
| Revenues:               |                  |                  |  |
| Local sources:          |                  |                  |  |
| 1992 taxes              | \$150,217        | \$148,500        | \$1,717                                |
| 1993 taxes              | <u>135,790</u>   | <u>135,500</u>   | <u>290</u>                             |
|                         | <u>286,007</u>   | <u>284,000</u>   | <u>2,007</u>                           |
| Other sources -         |                  |                  |  |
| Interest on investments | <u>1,980</u>     | <u>1,000</u>     | <u>980</u>                             |
| Total revenues          | <u>\$287,987</u> | <u>\$285,000</u> | <u>\$2,987</u>                         |
| Expenditures -          |                  |                  |  |
| Institutional support - |                  |                  |  |
| Bond principal          | \$230,000        | \$230,000        | \$ -0-                                 |
| Bond interest           | <u>67,566</u>    | <u>67,566</u>    | <u>-0-</u>                             |
| Total expenditures      | <u>\$297,566</u> | <u>\$297,566</u> | <u>\$ -0-</u>                          |



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
CAPITAL PROJECTS - BUILDING BOND PROCEEDS FUND  
STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
For the year ended June 30, 1994

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|                         | <u>Actual</u>   | <u>Budget</u>   | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------|-----------------|-----------------|--|
| Revenues -              |                 |                 |  |
| Other sources -         |                 |                 |  |
| Interest on investments | <u>\$36,832</u> | <u>\$34,000</u> | <u>\$ 2,832</u>                        |
| <br>Expenditures -      |                 |                 |  |
| Institutional support - |                 |                 |  |
| Capital outlay          | <u>\$ 1,251</u> | <u>\$34,000</u> | <u>\$32,749</u>                        |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
AUXILIARY ENTERPRISES FUND  
STATEMENT OF REVENUES AND EXPENSES  
COMPARED TO BUDGET AND CHANGES IN RETAINED EARNINGS  
For the year ended June 30, 1994

|                                     | <u>Actual</u>      | <u>Budget</u>      | Variance<br>Favorable<br>(Unfavorable) |
|-------------------------------------|--------------------|--------------------|--|
| Revenues:                           |                    |                    |  |
| Student tuition and fees -          |                    |                    |  |
| Student activity fee allocation     | \$ 138,612         | \$ 148,200         | \$ (9,588)                             |
| Other sources:                      |                    |                    |  |
| Sales and services fees - bookstore | 720,030            | 744,000            | (23,970)                               |
| Sales and service fees - child care | 21,523             | 24,050             | (2,527)                                |
| Community services                  | 47,059             | 50,000             | (2,941)                                |
| Student activities                  | 18,323             | 13,800             | 4,523                                  |
| Medical insurance contributions     | 589,956            | 558,000            | 31,956                                 |
| Parking                             | 11,387             | -0-                | 11,387                                 |
| College van                         | 6,476              | -0-                | 6,476                                  |
| Store room                          | 6,038              | -0-                | 6,038                                  |
| Other revenue                       | 7,926              | -0-                | 7,926                                  |
|                                     | <u>1,428,718</u>   | <u>1,389,850</u>   | <u>38,868</u>                          |
| Total revenue                       | <u>\$1,567,330</u> | <u>\$1,538,050</u> | <u>\$ 29,280</u>                       |
| Expenditures -                      |                    |                    |  |
| Independent operations:             |                    |                    |  |
| Student activities and athletics    | \$ 174,009         | \$ 177,000         | \$ 2,991                               |
| Bookstore                           | 637,370            | 719,000            | 81,630                                 |
| Child care                          | 24,673             | 24,050             | (623)                                  |
| Community services                  | 45,213             | 50,000             | 4,787                                  |
| Medical insurance                   | 561,355            | 529,000            | (32,355)                               |
| Parking                             | 5,841              | -0-                | (5,841)                                |
| College van                         | 3,288              | -0-                | (3,288)                                |
| Store room                          | 5,584              | -0-                | (5,584)                                |
| Other independent operations        | 2,548              | -0-                | (2,548)                                |
| Total expenditures                  | <u>\$1,459,881</u> | <u>\$1,499,050</u> | <u>\$ 39,169</u>                       |
| Other financing sources -           |                    |                    |  |
| Operating transfer in               | <u>\$ 764</u>      | <u>\$ -0-</u>      | <u>\$ 764</u>                          |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
FIDUCIARY FUNDS  
COMBINING BALANCE SHEET  
June 30, 1994

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| <u>A S S E T S</u>                          | <u>Non-Expendable<br/>Trust Fund<br/>Working Cash</u> | <u>Trust<br/>and<br/>Agency<br/>Funds</u> | <u>Total<br/>Fiduciary<br/>Funds</u> |
|---|---|---|--------------------------------------|
| Cash in bank                                |   | \$18,575                                  | \$ 18,575                            |
| Investments - at cost                       | \$2,800,000   |   | 2,800,000                            |
| Due from other funds                        |   | 408                                       | 408                                  |
| Accounts receivable -<br>Other              |   | 379                                       | 379                                  |
| Accrued interest receivable                 | <u>3,407</u>  |   | <u>3,407</u>                         |
| <br>Total assets                            | <br><u>\$2,803,407</u>                                | <br><u>\$19,362</u>                       | <br><u>\$2,822,769</u>               |
| <br><u>LIABILITIES AND FUND BALANCE</u>     |   |   |                                      |
| Cash overdraft                              | \$ 224,597  |   | \$ 224,597                           |
| Due to other funds                          | <u>21,586</u>   | \$ 364                                    | <u>21,950</u>                        |
| <br>Total liabilities                       | <br>246,183   | <br>364                                   | <br>246,547                          |
| Fund balance -<br>Unreserved - undesignated | <br><u>2,557,224</u>                                  | <br><u>18,998</u>                         | <br><u>2,576,222</u>                 |
| <br>Total liabilities and<br>fund equity    | <br><u>\$2,803,407</u>                                | <br><u>\$19,362</u>                       | <br><u>\$2,822,769</u>               |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
NON-EXPENDABLE TRUST FUND - WORKING CASH FUND  
STATEMENT OF REVENUES AND EXPENSES COMPARED TO BUDGET  
AND CHANGES IN FUND BALANCES  
For the year ended June 30, 1994

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|   | <u>Actual</u>      | <u>Budget</u>   | Variance<br>Favorable<br>(Unfavorable) |
|---|--------------------|-----------------|--|
| Operating revenue -                         |                    |                 |  |
| Interest on investments                     | \$ 102,586         | \$ 90,000       | \$12,586                               |
| Operating expense                           | <u>-0-</u>         | <u>-0-</u>      | <u>-0-</u>                             |
| Net income from operations                  | <u>102,586</u>     | <u>90,000</u>   | <u>12,586</u>                          |
| Other financing sources (uses):             |                    |                 |  |
| Transfer to Educational Fund                | (91,188)           | (80,000)        | (11,188)                               |
| Transfer to Operations and Maintenance Fund | <u>(11,398)</u>    | <u>(10,000)</u> | <u>(1,398)</u>                         |
|   | <u>(102,586)</u>   | <u>(90,000)</u> | <u>(12,586)</u>                        |
| Net income (loss)                           | -0-                | \$ <u>-0-</u>   | \$ <u>-0-</u>                          |
| Fund balance, beginning of year             | <u>2,557,224</u>   |                 |  |
| Fund balance, end of year                   | <u>\$2,557,224</u> |                 |  |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
AGENCY FUNDS  
SCHEDULE OF YEARLY ACTIVITY BY INDIVIDUAL ACCOUNT  
For the year ended June 30, 1994

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|  | Balance<br><u>6/30/93</u> | <u>Revenues</u> | <u>Expenditures</u> | Balance<br><u>6/30/94</u> |
|--|---------------------------|-----------------|---------------------|---------------------------|
| Student clubs                            | \$ 3,689                  | \$ 8,259        | \$ 7,292            | \$ 4,656                  |
| Sauk Valley Community College Foundation | -0-                       | 13,943          | 13,943              | -0-                       |
| Dislocated workers                       | -0-                       | 1,245           | 1,245               | -0-                       |
| Sauk Valley Athletic Booster Club        | <u>10,329</u>             | <u>7,312</u>    | <u>3,299</u>        | <u>14,342</u>             |
|  | <u>\$14,018</u>           | <u>\$30,759</u> | <u>\$25,779</u>     | <u>\$18,998</u>           |

## SUPPLEMENTAL FINANCIAL INFORMATION

## SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

## BALANCE SHEET - ALL FUNDS

June 30, 1994

|   | Educational<br>Fund | Operations and<br>Maintenance Fund | Operations and<br>Maintenance<br>Fund (Restricted) |
|---|---------------------|------------------------------------|--|
| <u>A S S E T S</u>  |                     |                                    |  |
| Cash on hand and in bank                                  | \$ 419,188          |                                    | \$198,528  |
| Investments - at cost                                     | 600,000             | \$500,000                          |  |
| Due from other funds                                      | 62,960              | 2,398                              |  |
| Notes receivable - students                               |                     |                                    |  |
| Accounts receivable:                                      |                     |                                    |  |
| Governmental claims                                       | 25,878              |                                    |  |
| Other   | 18,081              |                                    |  |
| Property taxes receivable                                 | 480,136             | 58,791                             | 97,990   |
| Corporate personal property replacement<br>tax receivable | 42,246              | 5,173                              |  |
| Inventories   |                     |                                    |  |
| Prepaid expenses  | 12,024              |                                    |  |
| Accrued interest receivable                               | 189                 | 547                                |  |
| Total assets  | <u>\$1,660,702</u>  | <u>\$566,909</u>                   | <u>\$296,518</u>                                   |
| <u>LIABILITIES AND FUND BALANCE</u>                       |                     |                                    |  |
| Cash overdraft  |                     | \$ 36,411                          |  |
| Due to other funds  |                     | 1,124                              |  |
| Accounts payable  | \$ 43,591           | 16,812                             | \$ 53,261  |
| Deferred tuition and fees                                 | 166,877             |                                    |  |
| Total liabilities   | 210,468             | 54,347                             | 53,261   |
| Fund balance  | <u>1,450,234</u>    | <u>512,562</u>                     | <u>243,257</u>                                     |
| Total liabilities<br>and fund balance                     | <u>\$1,660,702</u>  | <u>\$566,909</u>                   | <u>\$296,518</u>                                   |

| Bond and<br>Interest<br>Fund | Auxiliary<br>Enterprise<br>Fund | Restricted<br>Purposes<br>Fund | Working<br>Cash Fund | Audit Fund      | Liability<br>Protection<br>and Settlement<br>Fund | Building Bond<br>Proceeds Fund | Trust<br>and Agency<br>Fund |
|------------------------------|---------------------------------|--------------------------------|----------------------|-----------------|---|--------------------------------|-----------------------------|
| \$ 70,141                    | \$481,969                       | \$ 5,799                       |                      | \$17,320        |   | \$341,163                      | \$18,575                    |
|                              |                                 |                                | \$2,800,000          |                 |   | 600,000                        |                             |
|                              | 764                             |                                |                      |                 | \$ 1,124  |                                | 408                         |
|                              | 1,395                           |                                |                      |                 |   |                                |                             |
|                              |                                 | 79,801                         |                      |                 |   |                                |                             |
|                              | 19,745                          | 7,427                          |                      |                 | 124,960   |                                | 379                         |
| 69,378                       |                                 |                                |                      | 6,660           | 126,604   |                                |                             |
|                              |                                 |                                |                      |                 |   |                                |                             |
|                              | 266,342                         |                                |                      |                 |   |                                |                             |
|                              | 15                              | 2,459                          |                      |                 | 58,693  |                                |                             |
|                              |                                 |                                | 3,407                |                 |   | 355                            |                             |
| <u>\$139,519</u>             | <u>\$770,230</u>                | <u>\$95,486</u>                | <u>\$2,803,407</u>   | <u>\$23,980</u> | <u>\$311,381</u>                                  | <u>\$941,518</u>               | <u>\$19,362</u>             |
|                              |                                 |                                | \$ 224,597           |                 | \$ 3,065  |                                |                             |
|                              | \$ 17,099                       | \$26,734                       | 21,586               |                 | 747   |                                | \$ 364                      |
|                              | 6,085                           | 6,607                          |                      |                 | 16,413  |                                |                             |
|                              | <u>12,860</u>                   | <u>34,326</u>                  |                      |                 |   |                                |                             |
| \$ -0-                       | 36,044                          | 67,667                         | 246,183              | \$ -0-          | 20,225  | \$ -0-                         | 364                         |
| <u>139,519</u>               | <u>734,186</u>                  | <u>27,819</u>                  | <u>2,557,224</u>     | <u>23,980</u>   | <u>291,156</u>                                    | <u>941,518</u>                 | <u>18,998</u>               |
| <u>\$139,519</u>             | <u>\$770,230</u>                | <u>\$95,486</u>                | <u>\$2,803,407</u>   | <u>\$23,980</u> | <u>\$311,381</u>                                  | <u>\$941,518</u>               | <u>\$19,362</u>             |



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - ALL FUNDS  
For the year ended June 30, 1994

|  | Educational<br><u>Fund</u> | Operations and<br><u>Maintenance Fund</u> | Operations and<br>and Maintenance<br><u>Fund (Restricted)</u> |
|--|----------------------------|---|---|
| Revenues:  |                            |   |   |
| Local sources  | \$1,828,128                | \$223,846                                 | \$373,083   |
| State sources  | 2,412,292                  | 26,297                                    |   |
| Federal sources  | 28,412                     |   |   |
| Student tuition and fees   | 1,831,572                  |   |   |
| Other sources  | <u>109,142</u>             | <u>35,408</u>                             | <u>4,745</u>  |
| Total revenues   | <u>6,209,546</u>           | <u>285,551</u>                            | <u>377,828</u>  |
| Expenditures:  |                            |   |   |
| Instruction  | 3,087,126                  |   |   |
| Academic support   | 253,332                    |   |   |
| Student services and aids  | 530,921                    |   |   |
| Independent operations   |                            |   |   |
| Operations and maintenance<br>of plant   | 367,817                    | 379,421                                   |   |
| General administration   | 506,329                    |   |   |
| Institutional support  | 1,059,833                  |   | 176,014   |
| Restricted purposes  | <u>          </u>          | <u>          </u>                         | <u>          </u>   |
| Total expenditures   | <u>5,805,358</u>           | <u>379,421</u>                            | <u>176,014</u>  |
| Excess (deficiency) of<br>revenues over expenditures                                       | 404,188                    | (93,870)                                  | 201,814   |
| Other financing sources (uses):  |                            |   |   |
| Permanent transfers in   | 91,188                     | 11,398                                    |   |
| Permanent transfers (out)  | <u>          </u>          | <u>          </u>                         | <u>          </u>   |
| Excess (deficiency) of revenues<br>over expenditures and other<br>financing sources (uses) | 495,376                    | (82,472)                                  | 201,814   |
| Fund balances, beginning of year   | <u>954,858</u>             | <u>595,034</u>                            | <u>41,443</u>   |
| Fund balances, end of year   | <u>\$1,450,234</u>         | <u>\$512,562</u>                          | <u>\$243,257</u>  |

| <u>Bond and<br/>Interest<br/>Fund</u> | <u>Auxiliary<br/>Enterprise<br/>Fund</u> | <u>Restricted<br/>Purposes<br/>Fund</u> | <u>Working<br/>Cash Fund</u> | <u>Audit Fund</u> | <u>Liability<br/>Protection<br/>and Settlement<br/>Fund</u> | <u>Building Bond<br/>Proceeds Fund</u> | <u>Trust<br/>and Agency<br/>Fund</u> |
|---------------------------------------|--|---|------------------------------|-------------------|---|--|--------------------------------------|
| \$286,007                             |  |   |                              | \$25,327          | \$467,163   |  |                                      |
|                                       |  | \$ 438,368                              |                              |                   |   |  |                                      |
|                                       |  | 1,755,087                               |                              |                   |   |  |                                      |
|                                       | \$ 138,612                               |   |                              |                   |   |  |                                      |
| <u>1,980</u>                          | <u>1,428,718</u>                         | <u>81,865</u>                           | <u>\$ 102,586</u>            | <u>867</u>        | <u>3,097</u>  | <u>\$ 36,832</u>                       | <u>\$30,759</u>                      |
| <u>287,987</u>                        | <u>1,567,330</u>                         | <u>2,275,320</u>                        | <u>102,586</u>               | <u>26,194</u>     | <u>470,260</u>  | <u>36,832</u>                          | <u>30,759</u>                        |
|                                       | 1,459,881                                |   |                              |                   |   |  |                                      |
| 297,566                               |  |   |                              | 37,835            | 493,473   | 1,251                                  |                                      |
|                                       |  | <u>2,268,090</u>                        |                              |                   |   |  | <u>25,779</u>                        |
| <u>297,566</u>                        | <u>1,459,881</u>                         | <u>2,268,090</u>                        | <u>-0-</u>                   | <u>37,835</u>     | <u>493,473</u>  | <u>1,251</u>                           | <u>25,779</u>                        |
| (9,579)                               | 107,449                                  | 7,230                                   | 102,586                      | (11,641)          | (23,213)  | 35,581                                 | 4,980                                |
|                                       | 764                                      |   |                              |                   |   |  |                                      |
|                                       |  | <u>(764)</u>                            | <u>(102,586)</u>             |                   |   |  |                                      |
| (9,579)                               | 108,213                                  | 6,466                                   | -0-                          | (11,641)          | (23,213)  | 35,581                                 | 4,980                                |
| <u>149,098</u>                        | <u>625,973</u>                           | <u>21,353</u>                           | <u>2,557,224</u>             | <u>35,621</u>     | <u>314,369</u>  | <u>905,937</u>                         | <u>14,018</u>                        |
| <u>\$139,519</u>                      | <u>\$ 734,186</u>                        | <u>\$ 27,819</u>                        | <u>\$2,557,224</u>           | <u>\$23,980</u>   | <u>\$291,156</u>  | <u>\$941,518</u>                       | <u>\$18,998</u>                      |

UNIFORM FINANCIAL STATEMENT

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
ALL FUNDS SUMMARY  
UNIFORM FINANCIAL STATEMENT #1  
For the year ended June 30, 1994

|                              | <u>Educational<br/>Fund</u> | <u>Operations<br/>and<br/>Maintenance<br/>Fund</u> | <u>Operations and<br/>Maintenance Fund<br/>(Restricted)</u> |
|------------------------------|-----------------------------|--|---|
| Fund balances, July 1, 1993  | \$ 954,858                  | \$595,034  | \$ 41,443   |
| Total revenues               | 6,209,546                   | 285,551  | 377,828   |
| Total expenditures           | 5,805,358                   | 379,421  | 176,014   |
| Transfers in                 | <u>91,188</u>               | <u>11,398</u>                                      |   |
| Fund balances, June 30, 1994 | <u>\$1,450,234</u>          | <u>\$512,562</u>                                   | <u>\$243,257</u>  |

|                              | <u>Bond and<br/>Interest<br/>Fund</u> | <u>Auxiliary<br/>Enterprises<br/>Fund</u> | <u>Restricted<br/>Purposes<br/>Fund</u> | <u>Working<br/>Cash<br/>Fund</u> |
|------------------------------|---------------------------------------|---|---|----------------------------------|
| Fund balances, July 1, 1993  | \$149,098                             | \$ 625,973                                | \$ 21,353                               | \$2,557,224                      |
| Total revenues               | 287,987                               | 1,567,330                                 | 2,275,320                               | 102,586                          |
| Total expenditures           | 297,566                               | 1,459,881                                 | 2,268,090                               | -0-                              |
| Transfer in (out)            |                                       | <u>764</u>                                | <u>(764)</u>                            | <u>(102,586)</u>                 |
| Fund balances, June 30, 1994 | <u>\$139,519</u>                      | <u>\$ 734,186</u>                         | <u>\$ 27,819</u>                        | <u>\$2,557,224</u>               |

|                              | <u>Audit<br/>Fund</u> | <u>Liability, Protection,<br/>and Settlement Fund</u> | <u>Building<br/>Bonds<br/>Proceeds Fund</u> |
|------------------------------|-----------------------|---|---|
| Fund balances, July 1, 1993  | \$35,621              | \$314,369   | \$905,937                                   |
| Total revenues               | 26,194                | 470,260   | 36,832                                      |
| Total expenditures           | <u>37,835</u>         | <u>493,473</u>  | <u>1,251</u>                                |
| Fund balances, June 30, 1994 | <u>\$23,980</u>       | <u>\$291,156</u>                                      | <u>\$941,518</u>                            |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SUMMARY OF FIXED ASSETS AND DEBT  
UNIFORM FINANCIAL STATEMENT #2  
For the year ended June 30, 1994

|   | Fixed<br>Asset/Debt<br>Account Groups<br>July 1, 1993 | Additions        | Deletions        | Fixed<br>Asset/Debt<br>Account Groups<br>June 30, 1994 |
|---|---|------------------|------------------|--|
| Fixed assets:                               |   |                  |                  |  |
| Sites and improvements                      | \$ 1,521,244  | \$ 80,263        | \$ -0-           | \$ 1,601,507   |
| Buildings, additions and improvements       | 5,988,977   | 102,599          | -0-              | 6,091,576  |
| Equipment                                   | 4,094,310   | 256,489          | 69,749           | 4,281,050  |
| Other fixed assets                          | -0-   | -0-              | -0-              | -0-  |
| Accumulated depreciation                    | -0-   | -0-              | -0-              | -0-  |
| Net fixed assets                            | <u>\$11,604,531</u>                                   | <u>\$439,351</u> | <u>\$ 69,749</u> | <u>\$11,974,133</u>                                    |
| Fixed debt:                                 |   |                  |                  |  |
| Bonds payable                               | \$ 1,224,637  | \$ -0-           | \$230,000        | \$ 994,637   |
| Other fixed liabilities                     | -0-   | -0-              | -0-              | -0-  |
| Total fixed liabilities                     | <u>\$ 1,224,637</u>                                   | <u>\$ -0-</u>    | <u>\$230,000</u> | <u>\$ 994,637</u>                                      |
|   | Outstanding<br>July 1, 1993                           | Issued           | Redeemed         | Outstanding<br>June 30, 1994                           |
| Educational Fund:                           |   |                  |                  |  |
| Tax anticipation warrants                   | -0-   | -0-              | -0-              | -0-  |
| Tax anticipation notes                      | -0-   | -0-              | -0-              | -0-  |
| Operations and Maintenance Fund:            |   |                  |                  |  |
| Tax anticipation warrants                   | -0-   | -0-              | -0-              | -0-  |
| Tax anticipation notes                      | -0-   | -0-              | -0-              | -0-  |
| Bond and Interest Fund:                     |   |                  |                  |  |
| Tax anticipation warrants                   | -0-   | -0-              | -0-              | -0-  |
| Tax anticipation notes                      | -0-   | -0-              | -0-              | -0-  |
| Audit Fund:                                 |   |                  |                  |  |
| Tax anticipation warrants                   | -0-   | -0-              | -0-              | -0-  |
| Tax anticipation notes                      | -0-   | -0-              | -0-              | -0-  |
| Liability, Protection, and Settlement Fund: |   |                  |                  |  |
| Tax anticipation warrants                   | -0-   | -0-              | -0-              | -0-  |
| Tax anticipation notes                      | -0-   | -0-              | -0-              | -0-  |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 OPERATING FUNDS REVENUES AND EXPENDITURES  
 UNIFORM FINANCIAL STATEMENT #3  
 For the year ended June 30, 1994

|  | <u>Educational<br/>Fund</u> | <u>Operations<br/>and<br/>Maintenance<br/>Fund</u> | <u>Total<br/>Operating<br/>Funds</u> |
|--|-----------------------------|--|--------------------------------------|
| Operating Revenues by Source:                  |                             |  |                                      |
| Local Government:                              |                             |  |                                      |
| Current taxes                                  | <u>\$1,828,128</u>          | <u>\$223,846</u>                                   | <u>\$2,051,974</u>                   |
| State Government:                              |                             |  |                                      |
| ICCB credit hour grants                        | 1,626,306                   |  | 1,626,306                            |
| ICCB equalization grants                       | 490,962                     |  | 490,962                              |
| Corporate personal property<br>replacement tax | 214,761                     | 26,297   | 241,058                              |
| ISBE - Reg Voc Ed reimbursement                | <u>80,263</u>               |  | <u>80,263</u>                        |
| Total state government                         | <u>2,412,292</u>            | <u>26,297</u>                                      | <u>2,438,589</u>                     |
| Federal Government -                           |                             |  |                                      |
| Other - miscellaneous                          | <u>28,412</u>               | <u>-0-</u>   | <u>28,412</u>                        |
| Student Tuition and Fees:                      |                             |  |                                      |
| Tuition  | 1,734,041                   |  | 1,734,041                            |
| Fees   | <u>97,531</u>               |  | <u>97,531</u>                        |
| Total tuition and fees                         | <u>1,831,572</u>            | <u>-0-</u>   | <u>1,831,572</u>                     |
| Other Sources:                                 |                             |  |                                      |
| Facilities revenue                             |                             | 15,429   | 15,429                               |
| Interest on investments                        | 45,092                      | 19,979   | 65,071                               |
| Other - miscellaneous                          | <u>64,050</u>               |  | <u>64,050</u>                        |
| Total other sources                            | <u>109,142</u>              | <u>35,408</u>                                      | <u>144,550</u>                       |
| Total fiscal year 1994 revenue                 | <u>\$6,209,546</u>          | <u>\$285,551</u>                                   | <u>\$6,495,097</u>                   |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
OPERATING FUNDS REVENUES AND EXPENDITURES  
UNIFORM FINANCIAL STATEMENT #3  
(CONTINUED)

For the year ended June 30, 1994

|   | Educational<br>Fund | Operations<br>and<br>Maintenance<br>Fund | Total<br>Operating<br>Funds |
|---|---------------------|--|-----------------------------|
| Operating Expenditures (modified<br>accrual basis):       |                     |  |                             |
| By Program:   |                     |  |                             |
| Instruction   | \$3,087,126         |  | \$3,087,126                 |
| Academic Support  | 253,332             |  | 253,332                     |
| Student Services  | 530,921             |  | 530,921                     |
| Operation and Maintenance of Plant                        | 367,817             | \$379,421                                | 747,238                     |
| General Administration                                    | 506,329             |  | 506,329                     |
| Institutional Support                                     | <u>1,059,833</u>    |  | <u>1,059,833</u>            |
| Total expenditures by program<br>(modified accrual basis) | 5,805,358           | 379,421                                  | 6,184,779                   |
| Less non-operating items* -                               |                     |  |                             |
| Tuition chargeback  | <u>27,827</u>       | <u>-0-</u>                               | <u>27,827</u>               |
| Adjusted expenditures                                     | <u>\$5,777,531</u>  | <u>\$379,421</u>                         | <u>\$6,156,952</u>          |
| By Object:  |                     |  |                             |
| Salaries  | \$4,606,015         |  | \$4,606,015                 |
| Employee benefits   | 498,981             |  | 498,981                     |
| Contractual services                                      | 96,225              | \$ 87,248                                | 183,473                     |
| General materials and supplies                            | 395,983             | 71,074                                   | 467,057                     |
| Library materials**                                       | 67,169              |  | 67,169                      |
| Conference and meeting expenses                           | 84,502              | 3,213                                    | 87,715                      |
| Utilities   | 31,192              | 217,886                                  | 249,078                     |
| Capital outlay  | 62,094              |  | 62,094                      |
| Student grants and scholarships                           | 27,828              |  | 27,828                      |
| Other   | <u>2,538</u>        |  | <u>2,538</u>                |
| Total expenditures by object<br>(modified accrual basis)  | 5,805,358           | 379,421                                  | 6,184,779                   |
| Less non-operating items* -                               |                     |  |                             |
| Tuition chageback   | <u>27,827</u>       | <u>-0-</u>                               | <u>27,827</u>               |
| Adjusted expenditures                                     | <u>\$5,777,531</u>  | <u>\$379,421</u>                         | <u>\$6,156,952</u>          |

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

\*\* Non-add line

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
RESTRICTED PURPOSES FUNDS REVENUE AND EXPENDITURES  
UNIFORM FINANCIAL STATEMENT #4  
For the year ended June 30, 1994

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Restricted Purposes Fund Revenues by Source:

State Government:

|                                     |               |
|-------------------------------------|---------------|
| Special Population grant            | \$ 48,813     |
| Workforce Preparation grant         | 60,327        |
| Advanced Technology Equipment grant | 41,284        |
| Retirees Health Insurance grant     | 27,733        |
| I.S.B.E. - Adult Education          | 82,509        |
| I.S.B.E. - Vocational Education     | 100,081       |
| Other                               | <u>77,621</u> |

|                        |                |
|------------------------|----------------|
| Total state government | <u>438,368</u> |
|------------------------|----------------|

Federal Government:

|  |                |
|--|----------------|
| Work study program                       | 173,813        |
| Pell grants                              | 966,668        |
| Supplemental Education Opportunity grant | 73,713         |
| Other                                    | <u>540,893</u> |

|                          |                  |
|--------------------------|------------------|
| Total federal government | <u>1,755,087</u> |
|--------------------------|------------------|

Other sources -

|       |               |
|-------|---------------|
| Other | <u>81,865</u> |
|-------|---------------|

Total Restricted Purposes Fund revenue  
by source

\$2,275,320

Restricted Purpose Fund Expenditures -

By Program:

|                              |               |
|------------------------------|---------------|
| Instruction                  | \$ 736,443    |
| Academic support             | 2,000         |
| Financial aid                | 1,205,503     |
| Financial aid administration | 8,691         |
| Other student services       | 125,954       |
| Public service               | 159,989       |
| Institutional support        | <u>29,510</u> |

Total Restricted Purposes Fund  
expenditures by program

\$2,268,090



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
RESTRICTED PURPOSES FUNDS REVENUE AND EXPENDITURES  
UNIFORM FINANCIAL STATEMENT #4  
(CONTINUED)  
For the year ended June 30, 1994

---

Expenditures By Object:

|                                 |                |
|---------------------------------|----------------|
| Salaries                        | \$ 517,257     |
| Employee benefits               | 83,169         |
| Contractual services            | 38,593         |
| Student financial aid           | 1,205,503      |
| General materials and supplies  | 82,478         |
| Library materials*              | -0-            |
| Conference and meeting expenses | 39,455         |
| Fixed charges                   | 1,113          |
| Utilities                       | 2,200          |
| Capital outlay                  | 187,258        |
| Other                           | <u>111,064</u> |

|   |                    |
|---|--------------------|
| Total restricted purposes fund expenditures | <u>\$2,268,090</u> |
|---|--------------------|

\*Non-add line

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
CURRENT FUNDS\* EXPENDITURES BY ACTIVITY  
UNIFORM FINANCIAL STATEMENT #5  
For the year ended June 30, 1994

---

|   |                  |
|---|------------------|
| Instruction:                              |                  |
| Instructional programs                    | \$3,474,119      |
| Instructional support                     | <u>349,450</u>   |
| Total instruction                         | <u>3,823,569</u> |
| Organized research                        | <u>-0-</u>       |
| Public service                            | <u>159,989</u>   |
| Academic support:                         |                  |
| Learning resource center                  | 255,332          |
| Other academic support                    | <u>-0-</u>       |
| Total academic support                    | <u>255,332</u>   |
| Student services support:                 |                  |
| Admission and records                     | 142,166          |
| Counseling and career services            | 144,406          |
| Financial aid administration              | 110,982          |
| Student financial aid                     | 1,205,504        |
| Other student services support            | <u>268,011</u>   |
| Total student services support            | <u>1,871,069</u> |
| Operations and Maintenance of Plant:      |                  |
| Operations and maintenance administration | 67,517           |
| Custodial services                        | 134,663          |
| Building maintenance                      | 237,378          |
| Grounds maintenance                       | 32,921           |
| Plant Utilities                           | 269,268          |
| Security                                  | -0-              |
| Transportation                            | -0-              |
| Other operations and maintenance          | <u>5,491</u>     |
| Total operations and maintenance of plant | <u>747,238</u>   |
| General administration:                   |                  |
| Executive office                          | 145,074          |
| Business office                           | 238,849          |
| General administrative services           | -0-              |
| Community relations                       | 122,406          |
| Other support                             | <u>-0-</u>       |
| Total general administration              | <u>506,329</u>   |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
CURRENT FUNDS \* EXPENDITURES BY ACTIVITY  
UNIFORM FINANCIAL STATEMENT #5  
(CONTINUED)  
For the year ended June 30, 1994

---

|                                  |                     |
|----------------------------------|---------------------|
| Institutional support:           |                     |
| General institutional support    | 1,338,880           |
| Institutional research           | -0-                 |
| Data processing                  | 221,897             |
| Non-operating                    | 27,827              |
| Other institutional support      | <u>32,047</u>       |
| Total institutional support      | <u>1,620,651</u>    |
| Independent operations           | <u>1,459,881</u>    |
| Total current funds expenditures | <u>\$10,444,058</u> |

\* Current funds include the Educational; Operations and Maintenance; Auxiliary Enterprises; Restricted Purposes; Audit; and Liability, Protection, and Settlement funds.

CERTIFICATE OF CHARGEBACK REIMBURSEMENT

FOR FISCAL YEAR 1994

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
CERTIFICATE OF CHARGEBACK REIMBURSEMENT  
For the year ended June 30, 1994

---

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

|  |                |
|--|----------------|
| Educational Fund                           | \$5,715,438    |
| Operations and Maintenance Fund            | 379,421        |
| Restricted Purposes Fund                   | 2,126,843      |
| Audit Fund                                 | 37,835         |
| Liability, Protection, and Settlement Fund | <u>486,406</u> |

8,745,943

Plus:

|  |        |
|--|--------|
| Depreciation for equipment paid from non-state and<br>non-federal monies | 83,197 |
|--|--------|

Plus:

|   |                |
|---|----------------|
| Depreciation on buildings and fixed equipment paid from<br>non-state and non-federal monies | <u>151,561</u> |
|---|----------------|

|                              |           |
|------------------------------|-----------|
| Total qualified expenditures | 8,980,701 |
|------------------------------|-----------|

Less:

|  |                  |
|--|------------------|
| All fiscal year 1994 state and federal operating<br>grants for non-capital expenditures, except ICCB<br>grants | <u>2,284,768</u> |
|--|------------------|

|                                 |                    |
|---------------------------------|--------------------|
| Adjusted qualified expenditures | <u>\$6,695,933</u> |
|---------------------------------|--------------------|

|                             |                      |
|-----------------------------|----------------------|
| Total semester credit hours | <u><u>47,021</u></u> |
|-----------------------------|----------------------|

|   |             |
|---|-------------|
| Adjusted qualified expenditures for<br>fiscal year 1994 | \$6,695,933 |
|---|-------------|

|   |               |
|---|---------------|
| Divided by total credit hours for fiscal<br>year 1994 | <u>47,021</u> |
|---|---------------|

|                                      |                  |
|--------------------------------------|------------------|
| Equals cost per semester credit hour | <u>\$ 142.40</u> |
|--------------------------------------|------------------|

|                               |           |
|-------------------------------|-----------|
| Cost per semester credit hour | \$ 142.40 |
|-------------------------------|-----------|

|   |       |
|---|-------|
| Less each district's average grant<br>rate for fiscal year 1995 | 32.33 |
|---|-------|

|   |              |
|---|--------------|
| Less each district's student tuition per<br>semester credit hour for fiscal year 1995 | <u>40.00</u> |
|---|--------------|

|  |                 |
|--|-----------------|
| Chargeback reimbursement per semester<br>credit hour | <u>\$ 70.07</u> |
|--|-----------------|

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
CERTIFICATE OF CHARGEBACK REIMBURSEMENT  
(CONTINUED)  
For the year ended June 30, 1994

---

Per-capita cost per semester credit hour is calculated  
as follows:

|   |                  |
|---|------------------|
| Total expenditures                                      | \$8,980,701      |
| Divided by total semester apportionment<br>credit hours | <u>47,021</u>    |
| Per capita cost per semester credit hour                | \$ <u>190.99</u> |

Summary:

|   |                  |
|---|------------------|
| Amount to be charged back per<br>semester credit hour | \$ <u>70.60</u>  |
| Per capita cost per semester credit hour              | \$ <u>190.99</u> |

Approved: \_\_\_\_\_  
Chief Fiscal Officer

\_\_\_\_\_  
Date

Approved: \_\_\_\_\_  
President

\_\_\_\_\_  
Date

ILLINOIS COMMUNITY COLLEGE BOARD

STATE GRANTS FINANCIAL - COMPLIANCE SECTION



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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE  
REQUIREMENTS FOR ADVANCED TECHNOLOGY EQUIPMENT GRANT,  
SPECIAL POPULATIONS GRANT, WORKFORCE PREPARATION GRANT  
AND RETIREES HEALTH INSURANCE GRANT

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

We have audited the balance sheets of the advanced technology equipment grant, special populations grant, workforce preparation grant, and retirees health insurance grant programs of Sauk Valley Community College District 506 as of June 30, 1994, and the related statements of revenues, expenditures, and change in fund balance - budget and actual for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the guidelines of the Illinois Community College Board's Fiscal Management Manual. Those standards and guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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. Our audit also included a review of compliance with the provisions of the agreement between Sauk Valley Community College District 506 and the Illinois Community College Board. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, such financial statements referred to above present fairly, in all material respects, the financial position of the advanced technology equipment grants, special populations grant, workforce preparation grant, and the retirees health insurance grant programs of Sauk Valley Community College District 506 at June 30, 1994, and the results of their operations for the year then ended in conformity with generally accepted accounting principles.

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

September 9, 1994



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
ADVANCED TECHNOLOGY EQUIPMENT GRANT PROGRAM  
BALANCE SHEET  
June 30, 1994

---

A S S E T S

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

LIABILITIES AND FUND BALANCE

|             |        |
|-------------|--------|
| Liabilities | \$ -0- |
|-------------|--------|

|              |            |
|--------------|------------|
| Fund balance | <u>-0-</u> |
|--------------|------------|

|                                       |               |
|---------------------------------------|---------------|
| Total liabilities and<br>fund balance | \$ <u>-0-</u> |
|---------------------------------------|---------------|

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 ADVANCED TECHNOLOGY EQUIPMENT GRANT PROGRAM  
 STATEMENT OF REVENUES AND EXPENDITURES COMPARED TO BUDGET  
 AND CHANGES IN FUND BALANCE  
 For the year ended June 30, 1994

---

|                                      | <u>Actual</u> | <u>Budget</u> | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------------|---------------|---------------|--|
| *Revenues -                          |               |               |  |
| State sources                        | \$41,284      | \$41,284      | \$ -0-                                 |
| Expenditures -                       |               |               |  |
| Capital outlay                       | <u>41,284</u> | <u>41,284</u> | <u>-0-</u>                             |
| Excess of revenues over expenditures | -0-           | \$ <u>-0-</u> | \$ <u>-0-</u>                          |
| Fund balance, July 1, 1993           | <u>-0-</u>    |               |  |
| Fund balance, June 30, 1994          | \$ <u>-0-</u> |               |  |

\* Revenues include only ICCB grant funds.

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL POPULATION GRANT PROGRAM  
BALANCE SHEET  
June 30, 1994  

---

A S S E T S

|      |        |
|------|--------|
| Cash | \$ -0- |
|------|--------|

LIABILITIES AND FUND BALANCE

|             |        |
|-------------|--------|
| Liabilities | \$ -0- |
|-------------|--------|

|              |            |
|--------------|------------|
| Fund balance | <u>-0-</u> |
|--------------|------------|

|                                       |               |
|---------------------------------------|---------------|
| Total liabilities and<br>fund balance | \$ <u>-0-</u> |
|---------------------------------------|---------------|

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL POPULATION GRANT PROGRAM  
STATEMENT OF REVENUES AND EXPENDITURES  
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE  
For the year ended June 30, 1994

|  | <u>Actual</u> | <u>Budget</u> | Variance<br>Favorable<br>(Unfavorable) |
|--|---------------|---------------|--|
| *Revenues -  |               |               |  |
| State sources  | \$48,813      | \$48,813      | \$ -0-                                 |
| Expenditures:  |               |               |  |
| Administrative salaries and<br>employee benefits               | 1,900         | -0-           | (1,900)                                |
| Tutor salaries and employee benefits                           | 29,113        | 29,378        | 265                                    |
| Learning disability specialist salary<br>and employee benefits | 7,900         | 9,293         | 1,393                                  |
| Staff development  | 619           | 700           | 81                                     |
| Materials and supplies   | 1,592         | 1,592         | -0-                                    |
| Instructional equipment  | <u>7,689</u>  | <u>7,850</u>  | <u>161</u>                             |
| Total expenditures   | <u>48,813</u> | <u>48,813</u> | <u>-0-</u>                             |
| Excess of revenues over expenditures                           | -0-           | \$ <u>-0-</u> | \$ <u>-0-</u>                          |
| Fund balance, July 1, 1993                                     | <u>-0-</u>    |               |  |
| Fund balance, June 30, 1994                                    | \$ <u>-0-</u> |               |  |

\* Revenues include only ICCB grant funds.

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SPECIAL POPULATION GRANT PROGRAM  
EXPENDITURES COMPLIANCE REPORT  
For the year ended June 30, 1994

---

|                                   | <u>Direct<br/>Services</u> | <u>Administrative<br/>(30% Maximum)</u> | <u>Total</u>    |
|-----------------------------------|----------------------------|---|-----------------|
| Expenditures:                     |                            |   |                 |
| Salaries and benefits -           |                            |   |                 |
| Administrative and clerical staff |                            | \$1,900                                 | \$ 1,900        |
| Instructors                       | \$ 7,900                   |   | 7,900           |
| Tutors                            | <u>29,113</u>              | <u>          </u>                       | <u>29,113</u>   |
| Total salary and benefits         | <u>37,013</u>              | <u>1,900</u>                            | <u>38,913</u>   |
| Staff development                 | <u>619</u>                 | <u>-0-</u>                              | <u>619</u>      |
| Instructional materials           | <u>1,592</u>               | <u>-0-</u>                              | <u>1,592</u>    |
| Instructional equipment           | <u>7,689</u>               | <u>-0-</u>                              | <u>7,689</u>    |
| Total expenditures                | <u>\$46,913</u>            | <u>\$1,900</u>                          | <u>\$48,813</u> |

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
WORKFORCE PREPARATION GRANT  
BALANCE SHEET  
June 30, 1994

---

A S S E T S

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

LIABILITIES AND FUND BALANCE

|             |        |
|-------------|--------|
| Liabilities | \$ -0- |
|-------------|--------|

|              |            |
|--------------|------------|
| Fund balance | <u>-0-</u> |
|--------------|------------|

|                                       |               |
|---------------------------------------|---------------|
| Total liabilities and<br>fund balance | \$ <u>-0-</u> |
|---------------------------------------|---------------|

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 WORKFORCE PREPARATION GRANT  
 STATEMENT OF REVENUES AND EXPENDITURES  
 COMPARED TO BUDGET AND CHANGES IN FUND BALANCE  
 For the year ended June 30, 1994

|   | <u>Actual</u>    | <u>Budget</u>    | Variance<br>Favorable<br>(Unfavorable) |
|---|------------------|------------------|--|
| *Revenues -   |                  |                  |  |
| State sources   | \$ <u>60,327</u> | \$ <u>60,327</u> | \$ <u>-0-</u>                          |
| Expenditures:   |                  |                  |  |
| Salaries and employee benefits  | 68,259           | 68,348           | 89                                     |
| Promotional expense   | 2,503            | 5,175            | 2,672                                  |
| Conference and meeting expense  | 1,447            | 1,000            | (447)                                  |
| Travel  | 665              | 750              | 85                                     |
| Contractual services  | -0-              | 400              | 400                                    |
| Utilities   | 1,007            | 1,200            | 193                                    |
| Supplies  | <u>1,452</u>     | <u>3,400</u>     | <u>1,948</u>                           |
| Total expenditures  | <u>75,333</u>    | <u>80,273</u>    | <u>4,940</u>                           |
| Excess (deficiency) of revenues<br>over expenditures                                | (15,006)         | (19,946)         | 4,940                                  |
| Other financing sources -   |                  |                  |  |
| Transfer in from local program  | <u>15,006</u>    | <u>19,946</u>    | <u>(4,940)</u>                         |
| Excess (deficiency) of revenues over<br>expenditures and other financing<br>sources | -0-              | \$ <u>-0-</u>    | \$ <u>-0-</u>                          |
| Fund balance, July 1, 1993  | <u>-0-</u>       |                  |  |
| Fund balance, June 30, 1994   | \$ <u>-0-</u>    |                  |  |

\* Revenues include only ICCB grant funds.

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 WORKFORCE PREPARATION GRANT  
 EXPENDITURES COMPLIANCE REPORT  
 For the year ended June 30, 1994

|   | <u>General</u> | Operation<br>of Workforce<br><u>Preparation Office</u> | <u>Total</u>     |
|---|----------------|--|------------------|
| Expenditures from grant sources only:                 |                |  |                  |
| Personnel   |                | \$53,253   | \$53,253         |
| Promotional materials                                 |                | 2,503  | 2,503            |
| Conference and meeting expense                        |                | 1,447  | 1,447            |
| Travel  |                | 665  | 665              |
| Costs of Operating a Workforce<br>Preparation Office: |                |  |                  |
| Utilities and telephone                               |                | 1,007  | 1,007            |
| Consumable supplies                                   |                | <u>1,452</u>   | <u>1,452</u>     |
| Total   | \$ <u>-0-</u>  | \$ <u>60,327</u>                                       | \$ <u>60,327</u> |

See Notes to Financial Statements.



SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
RETIREES HEALTH INSURANCE GRANT PROGRAM  
BALANCE SHEET  
June 30, 1994

---

A S S E T S

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

LIABILITIES AND FUND BALANCE

|             |     |
|-------------|-----|
| Liabilities | -0- |
|-------------|-----|

|              |            |
|--------------|------------|
| Fund balance | <u>-0-</u> |
|--------------|------------|

|                                       |               |
|---------------------------------------|---------------|
| Total liabilities and<br>fund balance | \$ <u>-0-</u> |
|---------------------------------------|---------------|

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
 RETIREES HEALTH INSURANCE GRANT PROGRAM  
 STATEMENT OF REVENUES AND EXPENDITURES  
 COMPARED TO BUDGET AND CHANGES IN FUND BALANCE  
 For the year ended June 30, 1994

|                                      | <u>Actual</u> | <u>Budget</u> | Variance<br>Favorable<br>(Unfavorable) |
|--------------------------------------|---------------|---------------|--|
| *Revenues -                          |               |               |  |
| State sources                        | \$27,733      | \$27,733      | \$ -0-                                 |
| Expenditures -                       |               |               |  |
| Retiree benefits                     | <u>27,733</u> | <u>27,733</u> | <u>-0-</u>                             |
| Excess of revenues over expenditures | -0-           | \$ <u>-0-</u> | \$ <u>-0-</u>                          |
| Fund balance July 1, 1993            | <u>-0-</u>    |               |  |
| Fund balance, June 30, 1994          | \$ <u>-0-</u> |               |  |

\* Revenues include only ICCB grant funds.

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
ICCB STATE GRANT FINANCIAL - COMPLIANCE SECTION  
NOTES TO FINANCIAL STATEMENTS  
June 30, 1994

---

(A) Summary of Significant Accounting Policies:

General - The accompanying statements include only those transactions resulting from the Illinois Community College Board (ICCB) Advanced Technology Equipment Grant, Special Populations Grant, Workforce Preparation Grant, and Retirees Health Insurance Grant programs. These transactions have been accounted for in the Restricted Purposes Fund.

Basis of Accounting - The statements have been prepared on the modified accrual basis. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 1994. Funds obligated for goods prior to June 30 for which the goods are received prior to September 30 are recorded as encumbrances. Unexpended funds are reflected as a reduction to fund balance and a liability due to the ICCB by October 15.

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

(B) Payments of Prior Year's Encumbrances:

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



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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

## INDEPENDENT AUDITOR'S REPORT ON ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED

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

We have audited the Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed of Sauk Valley Community College District 506 for the year ended June 30, 1994. These schedules are the responsibility of the District's management. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the guidelines of the Illinois Community College Board Fiscal Management Manual. Those standards and the guidelines require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the claims in the schedules. An audit also includes such tests of the accounting records and such procedures prescribed by the Fiscal Management Manual for verification of student enrollments and other bases upon which claims were filed with the Illinois Community College Board.

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

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

September 9, 1994

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON  
WHICH CLAIMS ARE FILED  
For the year ended June 30, 1994

| <u>Categories</u>                                   | Reimbursable Total Semester<br>Credit Hours by Term |               |               |               |
|---|---|---------------|---------------|---------------|
|   | Summer  | Fall          | Spring        | Total         |
|   | <u>1993</u>   | <u>1993</u>   | <u>1994</u>   | <u>Hours</u>  |
| Baccalaureate                                       | 2,947   | 13,752        | 12,866        | 29,565        |
| Business Occupational                               | 272   | 2,211         | 1,851         | 4,334         |
| Technical Occupational                              | 153   | 2,448         | 2,301         | 4,902         |
| Health Occupational                                 | 560   | 1,555         | 1,624         | 3,739         |
| Remedial Development                                | 266   | 1,869         | 1,147         | 3,282         |
| Adult Basic Education/ Adult<br>Secondary Education | <u>202</u>  | <u>545</u>    | <u>452</u>    | <u>1,199</u>  |
| Total credit hours verified                         | <u>4,400</u>  | <u>22,380</u> | <u>20,241</u> | <u>47,021</u> |

|  | <u>Attending<br/>In-District</u> | <u>Attending<br/>Out-of-District<br/>on Chargeback or<br/>Contractual Agreement</u> | <u>Total</u>         |
|--|----------------------------------|---|----------------------|
| Semester credit hours  | <u>45,074</u>                    | <u>342</u>  | <u>45,416</u>        |
| District 1993 equalized assessed valuation   |                                  |   | <u>\$774,921,721</u> |
| Mandatory calendar year 1994 allocation of<br>corporate personal property replacement taxes<br>for debt retirement |                                  |   | \$ <u>-0-</u>        |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT #506  
RECONCILIATION OF TOTAL REIMBURSABLE SEMESTER CREDIT HOURS  
For the year ended June 30, 1994

| <u>Categories</u>                                  | <u>Total<br/>Reimbursable<br/>Credit Hours</u> | <u>Total Reimbursable<br/>Credit Hours<br/>Certified to the ICCB</u> | <u>Difference</u> |
|--|--|--|-------------------|
| Baccalaureate                                      | 29,565   | 29,565   | -0-               |
| Business Occupational                              | 4,334  | 4,334  | -0-               |
| Technical Occupational                             | 4,902  | 4,902  | -0-               |
| Health Occupational                                | 3,739  | 3,739  | -0-               |
| Remedial Development                               | 3,282  | 3,282  | -0-               |
| Adult Basic Education/Adult<br>Secondary Education | <u>1,199</u>                                   | <u>1,199</u>   | <u>-0-</u>        |
| Total  | <u>47,021</u>                                  | <u>47,021</u>  | <u>-0-</u>        |

RECONCILIATION OF IN-DISTRICT/CHARGEBACK  
REIMBURSABLE CREDIT HOURS

|  | <u>Total<br/>Attending</u> | <u>Total<br/>Attending<br/>as Certified<br/>to the ICCB</u> | <u>Difference</u> |
|--|----------------------------|---|-------------------|
| Reimbursable in-district residents                                     | 45,074                     | 45,074  | -0-               |
| Reimbursable out-of-district on<br>chargeback or contractual agreement | <u>342</u>                 | <u>342</u>  | <u>-0-</u>        |
|  | <u>45,416</u>              | <u>45,416</u>   | <u>-0-</u>        |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
BACKGROUND INFORMATION ON STATE GRANT ACTIVITY  
June 30, 1994

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

Credit Hour Grant - Credit hour grants were received for courses for each semester credit hour or equivalent for students who were certified as being in attendance at midterm during fiscal year 1992. There are no special restrictions on the use of these funds.

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

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

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

Retirees Health Insurance Grant - This grant provides funding to defray at least a portion of the cost for a community college of providing health insurance to community college retirees.

**ANNUAL FEDERAL FINANCIAL - COMPLIANCE SECTION**





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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

## INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the general purpose financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1994, and have issued our report thereon dated September 9, 1994. These general purpose financial statements are the responsibility of Sauk Valley Community College District 506's 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations". Those standards and OMB Circular A-133 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Sauk Valley Community College District 506 taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule 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 9, 1994

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
For the year ended June 30, 1994

| <u>Federal Grantor/Pass-Through<br/>Grantor/Program Title:</u> | <u>Federal<br/>CFDA<br/>Number</u> | <u>Grant<br/>Number</u> | <u>Program<br/>or Award<br/>Amount</u> | <u>Fund<br/>Balance<br/>7/1/93</u> | <u>Revenues</u> | <u>Expenditures</u> | <u>Fund<br/>Balance<br/>6/30/94</u> |
|--|------------------------------------|-------------------------|--|------------------------------------|-----------------|---------------------|-------------------------------------|
| U.S. Department of Education:                                  |                                    |                         |  |                                    |                 |                     |                                     |
| Supplemental Educational Opportunity Grant FY 94               | 84.007                             | 3E002290                | \$ 73,713                              | \$ -0-                             | \$ 73,713       | \$ 73,713           | \$ -0-                              |
| College Work Study Program FY 94                               | 84.033                             | 3E002292                | 173,813                                | -0-                                | 173,813         | 173,813             | -0-                                 |
| Pell Grant Program FY 94                                       | 84.063                             | 4E002275                | 966,668                                | -0-                                | 966,668         | 966,668             | -0-                                 |
| Pell Grant Program Administrative Allowance FY 94              | 84.063                             | 4E002276                | 3,580                                  | -0-                                | 3,580           | 3,580               | -0-                                 |
| Title III Grant 1993   | 84.031A                            | P031A006<br>00-93       | 209,173                                | -0-                                | 159,007         | 159,007             | -0-                                 |
| Title III Grant 1992   | 84.031A                            | P031A006<br>00-92       | 415,771                                | -0-                                | 118,350         | 118,350             | -0-                                 |
| Student Support Services FY 94                                 | 84.042A                            | P042A30173              | 170,000                                | -0-                                | 107,524         | 107,524             | -0-                                 |
| Student Support Services FY 93                                 | 84.042A                            | P042A00313              | 363,180                                | -0-                                | 18,430          | 18,430              | -0-                                 |
| VE - Title IIC Post/Adult FY 94                                | 84.048A                            | UNBA160                 |  | -0-                                | 129,082         | 129,082             | -0-                                 |
| Federal Adult Education FY 94                                  | 84.007                             | E40063A                 | 8,500                                  | -0-                                | 8,500           | 8,500               | -0-                                 |
| Total Federal Grant Activity                                   |                                    |                         |  | \$ -0-                             | \$1,758,667     | \$1,758,667         | \$ -0-                              |

Guaranteed Student Loans:

During the fiscal year ended June 30, 1994, the College made Guaranteed Student Loans to eligible students totalling \$825,199 under the following programs:

|   |                  |
|---|------------------|
| Stafford Loan Program                           | \$798,840        |
| Parents Loans for Undergraduate Students (Plus) | 7,200            |
| Supplemental Loans for Students (SLS)           | <u>19,159</u>    |
|   | <u>\$825,199</u> |



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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
LAWS AND REGULATIONS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

To the Board of Trustees  
Sauk Valley Community College  
District 506  
Dixon, IL 61021

We have audited the financial statements of Sauk Valley Community College District 506 as of and for the year ended June 30, 1994, and have issued our report thereon dated September 9, 1994.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to Sauk Valley Community College District 506, is the responsibility of the College's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of Sauk Valley Community College District 506's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, Sauk Valley Community College District 506 complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Sauk Valley Community College District 506 had not complied, in all material respects, with those provisions.

This report is intended for the information of the Board of Trustees, management, and the Illinois Community College Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

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

September 9, 1994



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

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403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have audited Sauk Valley Community College District 506's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended June 30, 1994. The management of the Sauk Valley Community College District 506 is responsible for the College's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

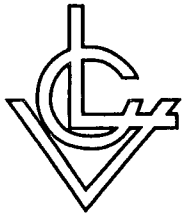
We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

In our opinion, Sauk Valley Community College District 506 complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1994.

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

September 9, 1994



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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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

We have applied procedures to test Sauk Valley Community College District 506's, compliance with the following requirements applicable to each of its major federal financial assistance programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1994:

Political Activity  
Davis-Bacon Act  
Civil Rights  
Cash Management  
Federal Financial Reports

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of Educational Institutions and Other Non-Profit Organizations". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Sauk Valley Community College District 506's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the first paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Sauk Valley Community College District 506, had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of non-compliance with those requirements.

This report is intended for the information of the Board of Trustees, management and the Illinois Community College Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

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

September 9, 1994



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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL  
FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

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

In connection with our audit of the June 30, 1994 general purpose financial statements of Sauk Valley Community College District 506, and with our study and evaluation of Sauk Valley Community College District 506's internal control systems used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1994.

As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Sauk Valley Community College District 506's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Sauk Valley Community College District 506 had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of the Board of Trustees, management, and the Illinois Community College Board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

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

September 9, 1994



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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

INDEPENDENT AUDITOR'S REPORT ON INTERNAL  
CONTROL STRUCTURE RELATED MATTERS NOTED IN A  
FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

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

We have audited the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1994, and have issued our report thereon dated September 9, 1994.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of Sauk Valley Community College District No. 506 for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of Sauk Valley Community College District No. 506 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- General
- Bank Accounts
- Cash Receipts
- Cash Disbursements
- Property and Equipment
- Revenue and Receivables
- Expenditures and Payables
- Payrolls

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Board of Trustees, management, and the officials of applicable federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Lindgren, Callahan, Van Goshol & Co., Ltd.*

September 9, 1994





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

CERTIFIED PUBLIC ACCOUNTANTS

403 E. THIRD STREET STERLING, ILLINOIS 61081 (815) 626-1277 TELEFAX (815) 626-9118

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS STRUCTURE REQUIRED BY OMB CIRCULAR A-133

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

We have audited the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1994, and have issued our report thereon dated September 9, 1994.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

During the year ended June 30, 1994, Sauk Valley Community College District 506 expended 99.5 percent of its total federal financial assistance under major federal financial assistance programs. As required by OMB Circular A-133, our consideration of the internal control structure also included:

- 1) Tests of controls to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the College's major federal financial assistance programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.
- 2) Obtaining an understanding of (a) the design of internal control structure policies and procedures that we consider relevant to preventing or detecting material noncompliance with specific requirements, general

requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the College's nonmajor federal financial assistance programs and (b) whether they have been placed in operation.

The management of Sauk Valley Community College District 506 is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purposes of this report, we have classified the significant internal control structure policies and procedures in the following categories:

| <u>Accounting Applications</u> | <u>General Requirements</u> | <u>Specific Requirements</u> |
|--------------------------------|-----------------------------|------------------------------|
| General Ledger                 | Political Activity          | Types of Services            |
| Cash Management                | Davis-Bacon Act             | Eligibility                  |
| Bank Accounts                  | Civil Rights                | Matching, Level of           |
| Cash Receipts                  | Cash Management             | Effort, or Earmarking        |
| Cash Disbursements             | Federal Financial Reports   | Reporting                    |
| Revenue and Receivables        | Allowable Costs/Cost        | Cost Allocation              |
| Expenditures and Payables      | Principles                  |                              |
| Property and Equipment         | Drug-Free Workplace         |                              |
| Payrolls                       | Administrative Requirements |                              |

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements or to administer federal financial assistance programs in accordance with applicable laws and regulations.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended for the information of the Board of Trustees, management, and the officials of applicable federal and state grantor agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Lindgren, Collihan, Van Osdel & Co., Ltd.*

September 9, 1994

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
Rural Route #2,  
Dixon, Illinois 61021  
General Audit Information  
June 30, 1994

LEAD AUDITOR: John A. Van Osdol  
FIRM'S NAME: LINDGREN, CALLIHAN, VAN OSDOL & CO., LTD.  
ADDRESS: 403, East 3rd Street, Sterling, IL 61081  
LICENSE NUMBER: 60-002388  
TELEPHONE NUMBER: (815) 626-1277

INFORMATION ABOUT THE AUDIT REPORT

|  | <u>Award Year</u> | <u>Award Year</u> |
|--|-------------------|-------------------|
| Audited Award Years:   | 1991-92           | 1992-93           |
| Withdrawal rates   | <u>6.2 %</u>      | <u>6.7 %</u>      |
| Cohort default rates   | <u>16.6 %</u>     | <u>12.6 %</u>     |
| Institution's current assets/<br>current liabilities ratio<br>(audited or unaudited) | <u>5.5</u>        | <u>7.5</u>        |

REPORT FILLING STATUS: (Check one)

- ☒ Original submission  
☐ Original submission since change of school name/ownership  
Prior school name \_\_\_\_\_  
☐ Revised report (show audit control no. of rejected report)  
☐ Closeout audit for closed school  
Current mailing address of closed school: \_\_\_\_\_

The facilities considered as part of this institution are as follows:

| <u>Location</u>                   | <u>Description of facility</u><br>(admin. or SFA offices, main campuses, etc.) | <u>Dates Visited</u>                      |
|-----------------------------------|--|---|
| Rural Route #2<br>Dixon, Illinois | Business office and Student Financial Aid<br>Office located on the main campus | August 15, 1994 -<br>September 9,<br>1994 |

Institution's accrediting organization: North Central Association of Colleges  
and Schools - Commission on  
Institutions of Higher Education

The institution does not utilize an SFA Consultant/Servicer

Records for the accounting and administration of the SFA programs are located at the Business Office and Student Financial Aid Office located on the main campus, Rural Route #2, Dixon, Illinois.

The most recent annual credited financial statements were for the fiscal year ended June 30, 1994. An unqualified opinion was rendered.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506  
AUDITOR'S REPORT HIGHLIGHTS  
For the year ended June 30, 1994

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Fund Balances:

The fund balance of the Educational Fund increased from \$954,858 to \$1,450,234, while the fund balance of the Building Fund decreased from \$595,034 down to \$512,562. The Working Cash Fund remained the same as last year. All other fund balances grew except the Bond and Interest, Audit, and Liability, Protection, and Settlement Funds. Details of the changes in fund balances appear on page 35 of the audit report.

Operating Results Compared to Budget:

The Educational Fund fell short of budgeted revenue by \$42,454, but more than made up for the shortfall by under-spending of \$446,642. After receiving permanent transfers of \$91,188 from the Working Cash Fund, the Fund closed with an operating surplus of \$495,376.

The Operations and Maintenance Fund revenues exceeded the budget by \$17,551, while the expenses exceeded budget by \$21,421. Instead of a budgeted deficit of \$80,000, the Fund closed with an operating deficit of \$82,472 after receiving permanent transfers of \$11,398 from the Working Cash Fund.

Details of both the Educational and Operations and Maintenance Funds are included in the operating budget analysis and in summary from on page 20.

Assessed Valuation:

Assessed valuation continued its upward trend, increasing about seven percent from 1992 to 1993. Details of the past three years are on page 16.

Credit Hours:

Enrollment decreased 5,293 credit hours from 1993 to 1994 (about 10%). Last year, the credit hours showed a 215 hour drop (less than 1%).

Cost Per Credit Hour:

Despite the fact that total expenses remained relatively the same as last year, total cost per credit hour grew 8%. This is due largely to a decrease in credit hours which was not matched by a corresponding expense reduction.

Investment Collateralization:

Total cash in bank and investments at June 30, 1994, amounted to \$6,568,312. As of June 30, 1994, \$5,778,687 was fully collateralized with the highest classification of collateral, while \$789,625 was not collateralized by pledged securities. It is our understanding that the College has either moved the uncollateralized investments to various other financial institutions (thus benefiting from FDIC insurance by maintaining a balance of \$100,000 or less) or has increased the collateral of the College to cover the shortage. Details are on pages 14 and 15.

SAUK VALLEY COLLEGE  
HISTORICAL DATA  
OPERATING FUNDS - EDUCATION AND  
OPERATIONS AND MAINTENANCE

UNIFORM FINANCIAL STATEMENT DATA

| REVENUES:                 | 1985      | 1986      | 1987      | 1988      | 1989      | 1990      | 1991      | 1992      | 1993      | 1994      |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| CURRENT TAXES             | 1,568,825 | 1,959,639 | 1,903,145 | 1,859,333 | 1,807,211 | 1,760,097 | 1,779,301 | 1,821,032 | 1,940,796 | 2,051,974 |
| PAID IN LIEU OF TAXES     | 1,134     | 615       | 668       |           | 601       | 1,080     | 550       | 602       | 0         | 0         |
| CHARGEBACK                | 7,540     | 15,803    | 15,513    | 17,593    | 18,403    | 17,460    | 4,486     | 9,694     | 563       | 0         |
| LOCAL                     | 1,577,499 | 1,976,057 | 1,919,326 | 1,876,926 | 1,826,215 | 1,778,637 | 1,784,337 | 1,831,328 | 1,941,359 | 2,051,974 |
| ICCB-CREDIT HOUR          | 1,375,540 | 1,489,804 | 1,389,037 | 1,260,990 | 1,322,649 | 1,554,727 | 1,506,835 | 1,391,538 | 1,609,737 | 1,626,306 |
| ICCB-EQUAL.               |           | 49,857    |           | 152,250   | 54,720    | 348,111   | 568,986   | 508,898   | 426,847   | 490,962   |
| CPPRT                     | 121,421   | 161,609   | 198,055   | 222,959   | 223,495   | 228,857   | 203,283   | 196,771   | 215,351   | 241,058   |
| DAVTE                     |           | 138,344   | 116,421   | 81,102    | 83,157    | 56,770    | 76,999    | 54,629    | 108,004   | 80,263    |
| ISBE                      | 120,568   |           |           |           |           |           |           |           |           |           |
| STATE                     | 1,617,529 | 1,839,614 | 1,703,513 | 1,717,301 | 1,684,021 | 2,188,465 | 2,356,103 | 2,151,836 | 2,359,939 | 2,438,589 |
| WORK STUDY                | 173,731   | 164,026   | 180,671   | 170,658   | 160,421   | 183,350   | 172,198   | 0         | 0         | 0         |
| OTHER                     | 9,083     | 6,710     | 3,376     | 8,863     | 25,607    | 38,512    | 35,117    | 6,819     | 13,934    | 28,412    |
| FEDERAL                   | 182,814   | 170,736   | 184,047   | 179,521   | 186,028   | 221,862   | 207,315   | 6,819     | 13,934    | 28,412    |
| TUITION                   | 1,161,324 | 1,086,955 | 1,184,519 | 1,198,777 | 1,210,436 | 1,282,805 | 1,341,135 | 1,431,860 | 1,773,473 | 1,734,041 |
| FEES                      | 55,674    | 51,928    | 54,573    | 55,086    | 59,829    | 78,939    | 79,856    | 89,653    | 99,356    | 97,531    |
| TUITION AND FEES          | 1,216,998 | 1,138,883 | 1,239,092 | 1,253,863 | 1,270,265 | 1,361,744 | 1,420,991 | 1,521,513 | 1,872,829 | 1,831,572 |
| INTEREST                  | 77,210    | 49,479    | 40,508    | 48,644    | 62,018    | 87,472    | 84,743    | 92,442    | 50,407    | 65,071    |
| OTHER                     | 85,768    | 72,975    | 166,910   | 124,400   | 90,617    | 59,748    | 132,006   | 126,731   | 97,904    | 79,479    |
| TRANSFER FROM OTHER FUNDS |           |           |           |           | 167,000   | 419,000   | 187,000   | 327,542   | 110,287   | 102,586   |
| OTHER                     | 162,978   | 122,454   | 207,418   | 173,044   | 319,635   | 566,220   | 403,749   | 546,715   | 258,598   | 247,136   |
| TOTAL                     | 4,757,818 | 5,247,744 | 5,253,396 | 5,200,655 | 5,286,164 | 6,116,928 | 6,172,495 | 6,058,211 | 6,446,659 | 6,597,683 |

| OPERATING EXPENDITURES: | 1985      | 1986      | 1987      | 1988      | 1989      | 1990      | 1991      | 1992      | 1993      | 1994      |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| BY PROGRAM:             |           |           |           |           |           |           |           |           |           |           |
| INSTRUCTION             | 2,290,955 | 2,463,589 | 2,548,420 | 2,726,805 | 2,653,237 | 2,680,590 | 2,996,386 | 3,147,252 | 3,042,514 | 3,087,126 |
| ACADEMIC SUPPORT        | 168,697   | 186,029   | 205,358   | 219,059   | 220,669   | 235,018   | 251,291   | 242,991   | 244,798   | 253,332   |
| STUDENT SERVICES        | 360,463   | 379,375   | 410,738   | 448,962   | 464,511   | 498,044   | 577,397   | 511,069   | 526,853   | 530,921   |
| PUBLIC SERVICES         | 16,300    | 15,233    | 21,000    | 17,070    | 18,282    | 38,177    | 36,121    | 43,432    | 0         | 0         |
| PLANT                   | 837,519   | 888,147   | 873,826   | 897,902   | 941,747   | 1,026,772 | 1,053,900 | 923,695   | 823,538   | 747,238   |
| GENERAL ADMIN.          | 233,637   | 260,852   | 268,884   | 315,633   | 338,200   | 341,343   | 340,158   | 374,025   | 374,054   | 506,329   |
| INST. SUPPORT           | 606,369   | 648,279   | 639,112   | 705,391   | 799,319   | 821,330   | 893,531   | 1,338,961 | 1,185,415 | 1,059,833 |
|                         | 4,513,940 | 4,841,504 | 4,967,338 | 5,330,822 | 5,435,965 | 5,641,274 | 6,148,784 | 6,581,425 | 6,197,172 | 6,184,779 |

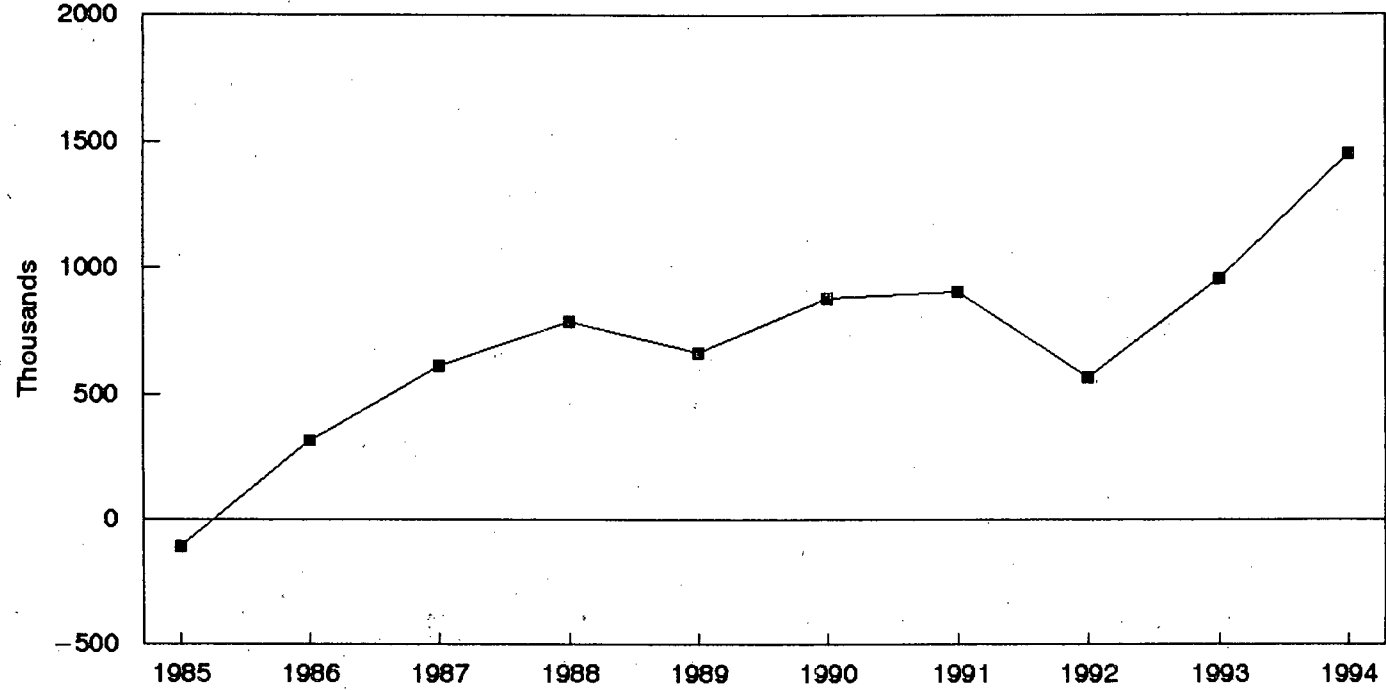
**SAUK VALLEY COMMUNITY COLLEGE  
HISTORICAL DATA  
OPERATIONS - EDUCATION AND  
OPERATIONS AND MAINTENANCE**

| OPERATING EXPENDITURES: | 1985             | 1986             | 1987             | 1988             | 1989             | 1990             | 1991             | 1992             | 1993             | 1994             |
|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>BY OBJECT:</b>       |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| SALARIES                | 3,161,153        | 3,338,664        | 3,516,005        | 3,720,245        | 3,813,558        | 3,941,506        | 4,288,474        | 4,503,106        | 4,572,639        | 4,606,015        |
| BENEFITS                | 230,660          | 224,613          | 253,850          | 283,381          | 350,569          | 361,135          | 414,270          | 605,278          | 496,625          | 498,981          |
| CONTRACTUAL SERVICES    | 180,279          | 221,763          | 279,087          | 283,354          | 260,116          | 256,704          | 227,517          | 283,718          | 196,093          | 183,473          |
| GENERAL MATERIALS       | 240,604          | 323,597          | 321,023          | 356,103          | 307,744          | 338,081          | 360,361          | 516,842          | 432,674          | 467,057          |
| CONFERENCES             | 31,871           | 42,334           | 43,779           | 47,691           | 55,543           | 65,669           | 66,536           | 113,003          | 74,391           | 87,715           |
| FIXED CHARGES           | 13,595           | 35,817           |                  |                  |                  |                  |                  |                  |                  |                  |
| UTILITIES               | 342,846          | 342,529          | 351,389          | 351,150          | 368,351          | 389,234          | 372,280          | 397,355          | 342,188          | 249,078          |
| CAPITAL OUTLAY          | 124,550          | 172,609          | 104,866          | 183,468          | 117,194          | 109,922          | 238,023          | 84,410           | 54,513           | 62,094           |
| OTHER                   | 188,382          | 139,578          | 97,339           | 105,430          | 162,890          | 179,023          | 181,323          | 28,098           | 28,049           | 30,366           |
| PROJECT                 |                  |                  |                  |                  |                  |                  |                  | 49,615           |                  |                  |
|                         | <u>4,513,940</u> | <u>4,841,504</u> | <u>4,967,338</u> | <u>5,330,822</u> | <u>5,435,965</u> | <u>5,641,274</u> | <u>6,148,784</u> | <u>6,581,425</u> | <u>6,197,172</u> | <u>6,184,779</u> |

|                               | 1985         | 1986          | 1987          | 1988          | 1989          | 1990          | 1991          | 1992          | 1993          | 1994          |
|-------------------------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>OTHER DATA:</b>            |              |               |               |               |               |               |               |               |               |               |
| EDUCATIONAL FUND BALANCE      | (112,664)    | 315,148       | 613,648       | 787,820       | 662,296       | 877,536       | 905,404       | 567,065       | 954,858       | 1,450,234     |
| OPERATIONS AND MAINTENANCE    |              |               |               |               |               |               |               |               |               |               |
| FUND BALANCE                  | 93,151       | 71,579        | 696,803       | 528,464       | 504,187       | 764,601       | 918,214       | 733,340       | 585,034       | 512,562       |
| CREDIT HOURS-SVCC ONLY        | 46,019       | 43,422        | 43,713        | 45,297        | 45,443        | 43,784        | 47,529        | 51,188        | 50,973        | 47,021        |
| ASSESSED VALUATION            | 726,547,351  | 692,312,492   | 686,491,279   | 663,708,612   | 645,197,290   | 641,528,343   | 662,338,061   | 683,651,540   | 725,167,032   | 774,921,721   |
| <b>COSTS PER CREDIT HOUR:</b> |              |               |               |               |               |               |               |               |               |               |
| INSTRUCTION                   | 49.78        | 56.74         | 58.30         | 60.20         | 58.39         | 61.22         | 63.04         | 61.48         | 59.69         | 65.65         |
| ACADEMIC SUPPORT              | 3.67         | 4.28          | 4.70          | 4.84          | 4.86          | 5.37          | 5.29          | 4.75          | 4.80          | 5.39          |
| STUDENT SERVICES              | 7.83         | 8.74          | 9.40          | 9.91          | 10.22         | 11.38         | 12.15         | 9.98          | 10.34         | 11.29         |
| PUBLIC SERVICES               | 0.35         | 0.35          | 0.48          | 0.38          | 0.40          | 0.87          | 0.76          | 0.85          | 0.00          | 0.00          |
| OPERATION OF PLANT            | 18.20        | 20.45         | 19.99         | 19.82         | 20.72         | 23.45         | 22.17         | 18.05         | 16.16         | 15.89         |
| GENERAL ADMINISTRATION        | 5.08         | 6.01          | 6.15          | 6.97          | 7.44          | 7.80          | 7.16          | 7.31          | 7.34          | 10.77         |
| INSTITUTIONAL SUPPORT         | 13.18        | 14.93         | 14.62         | 15.57         | 17.59         | 18.76         | 18.80         | 26.16         | 23.26         | 22.54         |
|                               | <u>98.09</u> | <u>111.50</u> | <u>113.64</u> | <u>117.69</u> | <u>119.62</u> | <u>128.84</u> | <u>129.37</u> | <u>128.57</u> | <u>121.58</u> | <u>131.53</u> |

# SAUK VALLEY COMMUNITY COLLEGE

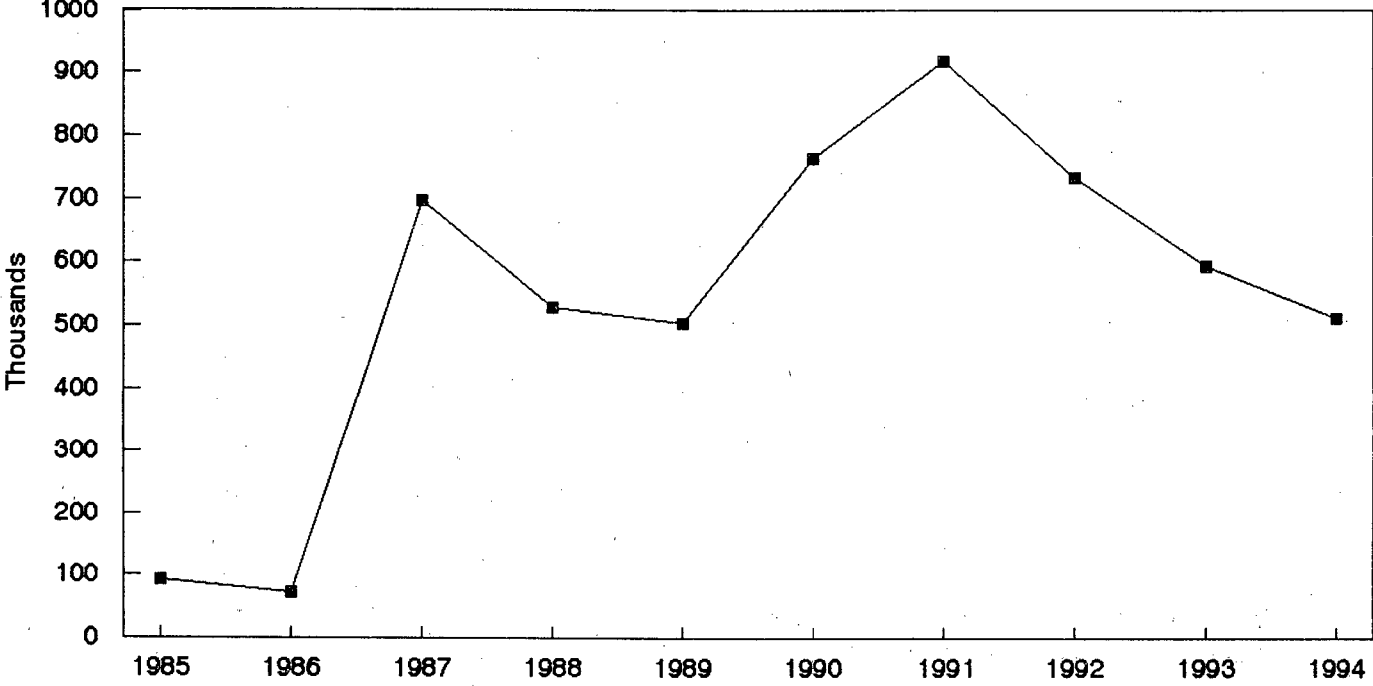
EDUCATIONAL FUND BALANCE





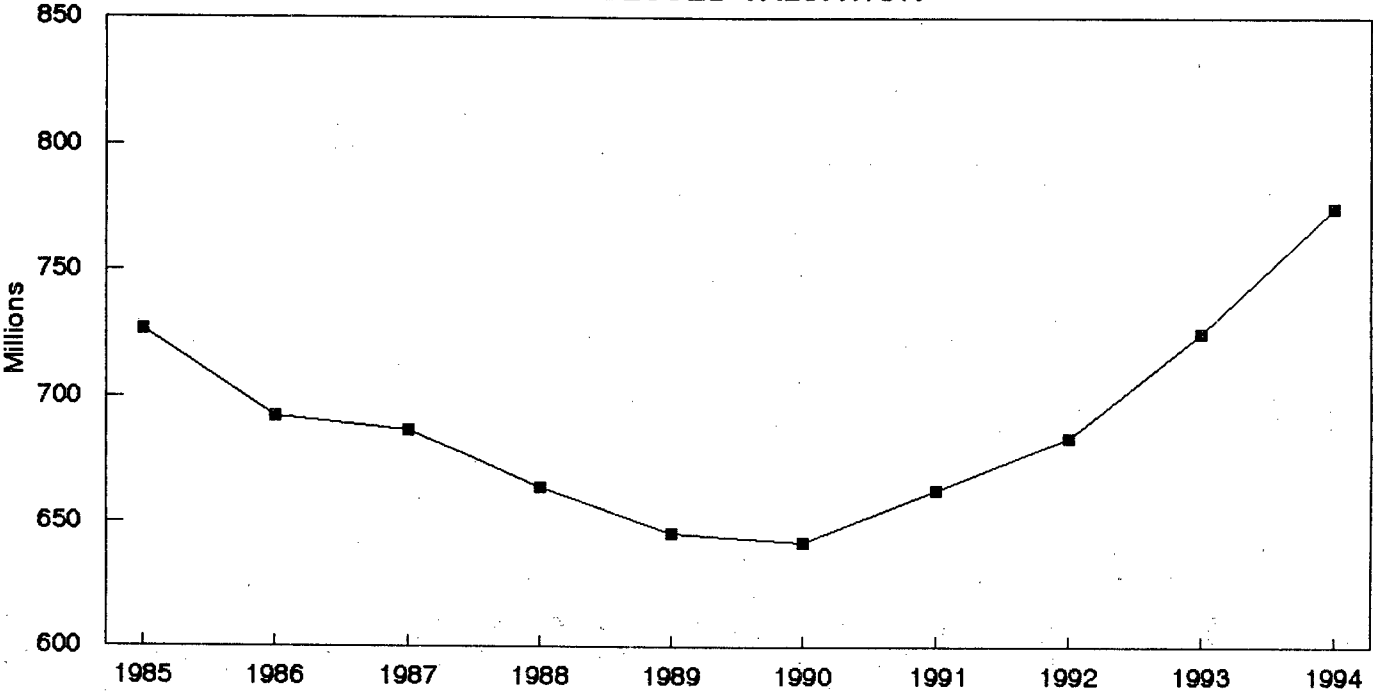
# SAUK VALLEY COMMUNITY COLLEGE

OPERATIONS AND MAINTENANCE FUND BALANCE

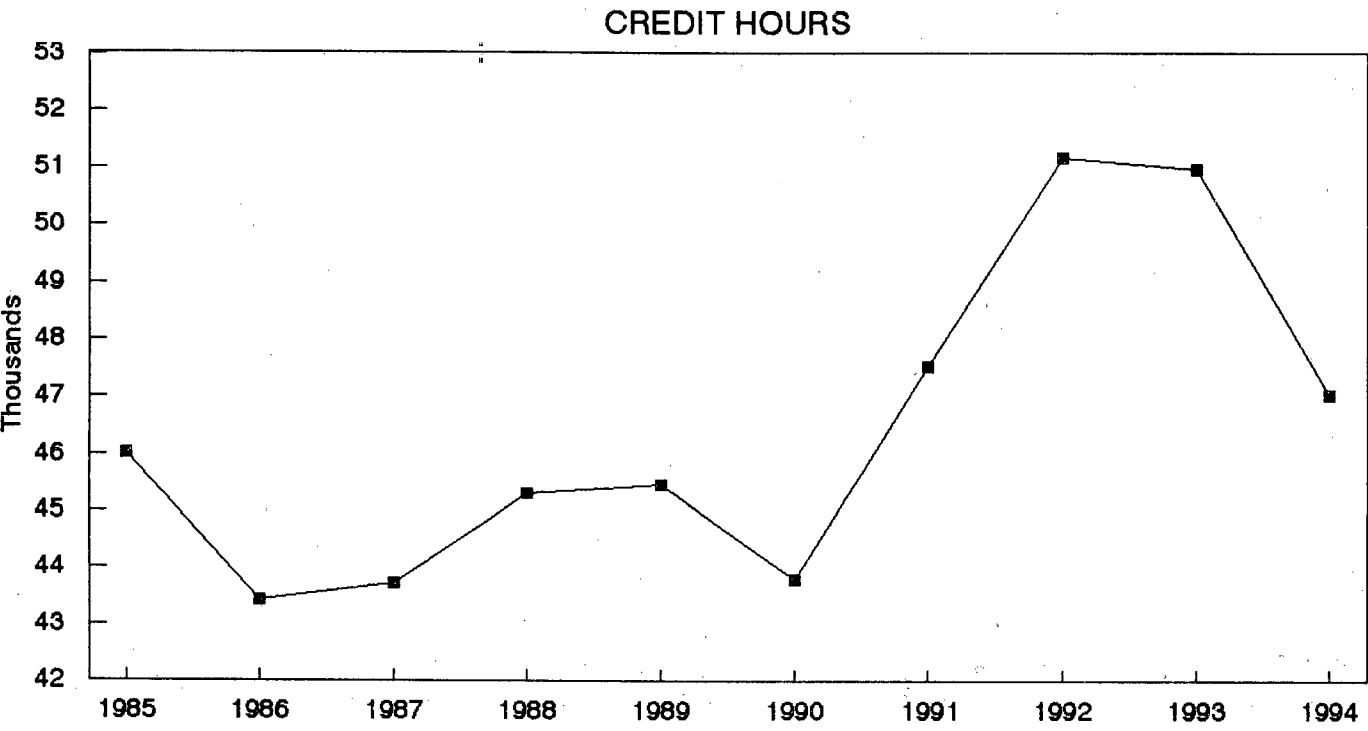


# SAUK VALLEY COMMUNITY COLLEGE

## ASSESSED VALUATION

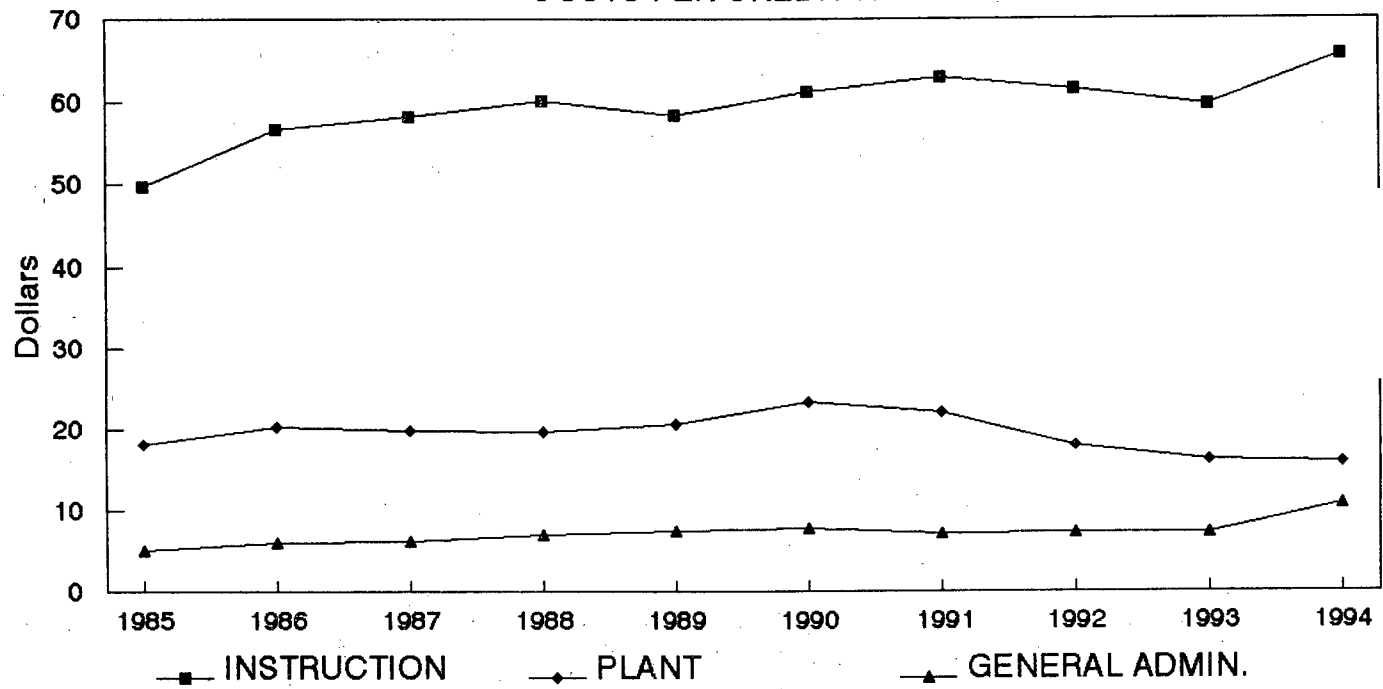


# SAUK VALLEY COMMUNITY COLLEGE



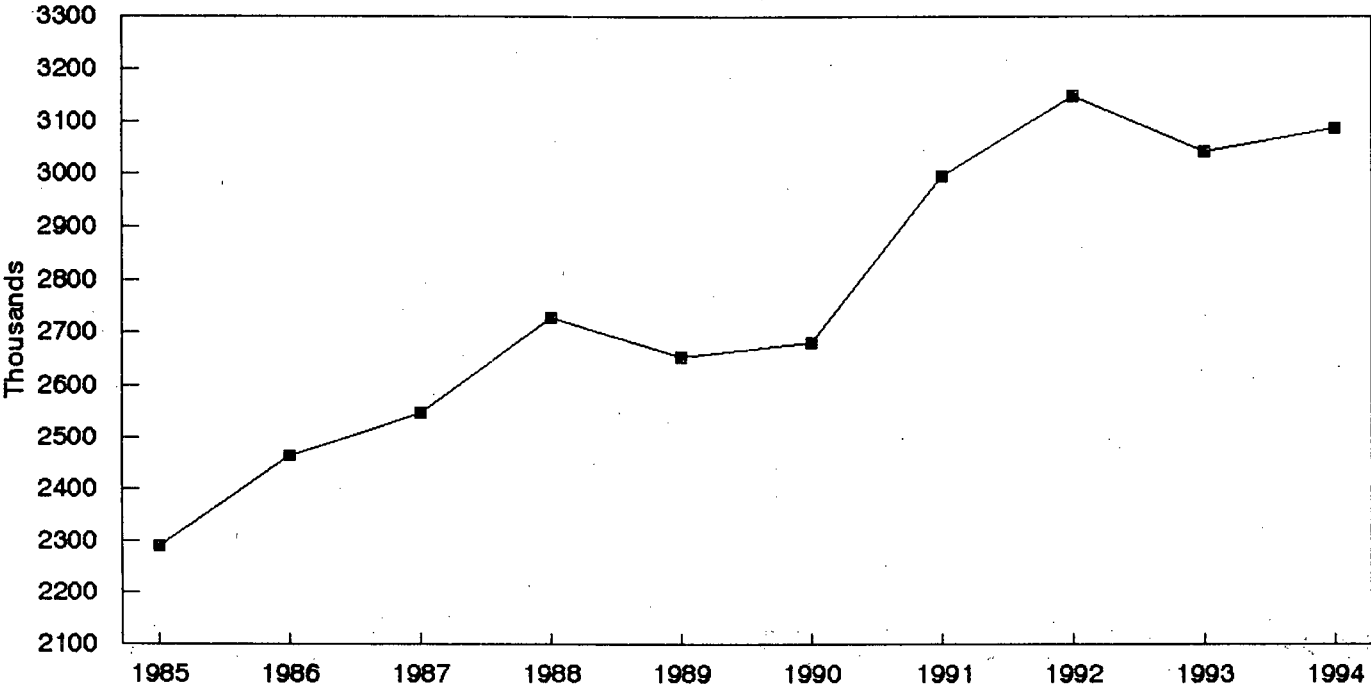
# SAUK VALLEY COMMUNITY COLLEGE

## COSTS PER CREDIT HOUR



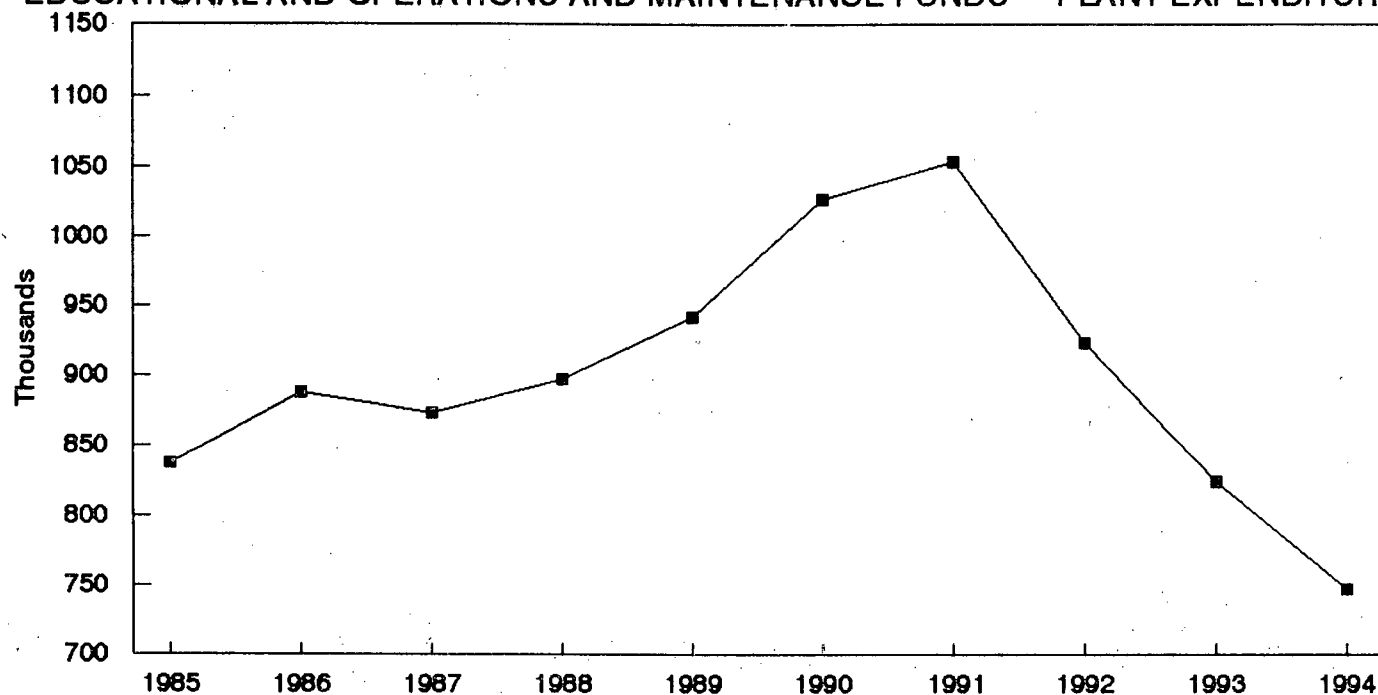
# SAUK VALLEY COMMUNITY COLLEGE

## INSTRUCTION EXPENDITURES



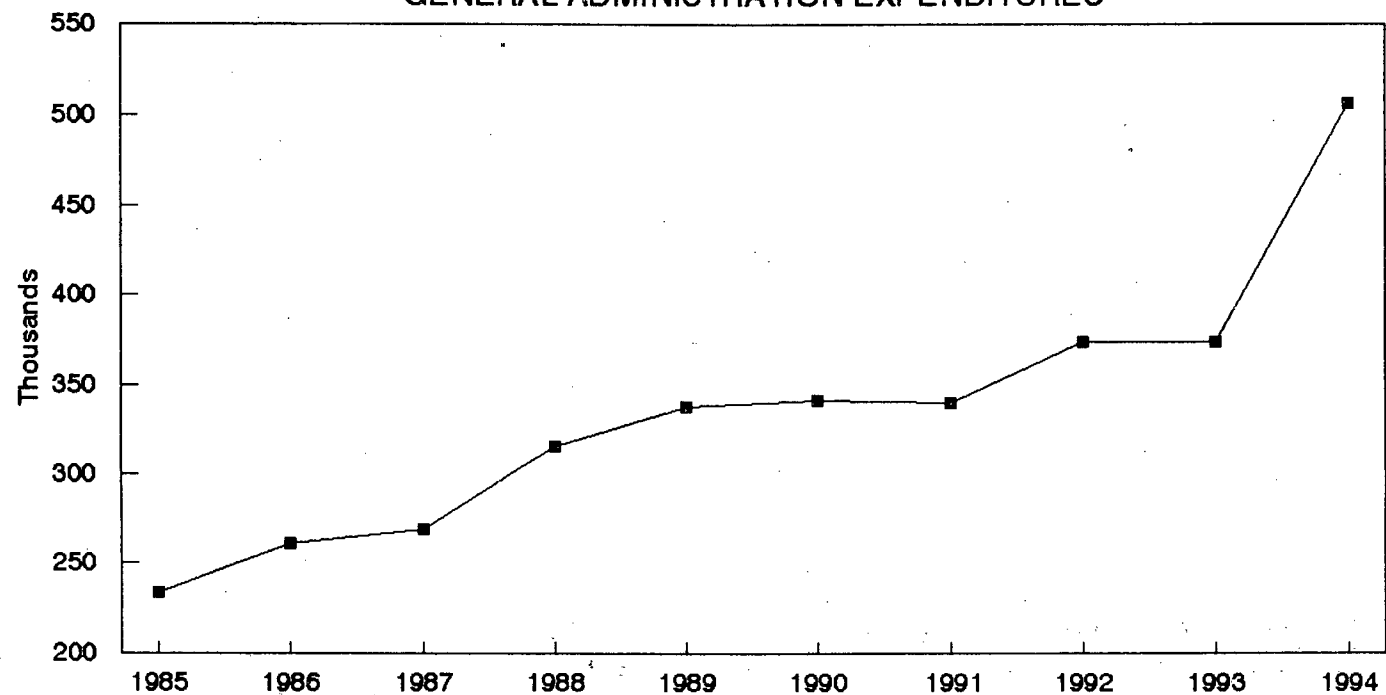
# SAUK VALLEY COMMUNITY COLLEGE

EDUCATIONAL AND OPERATIONS AND MAINTENANCE FUNDS – PLANT EXPENDITURES



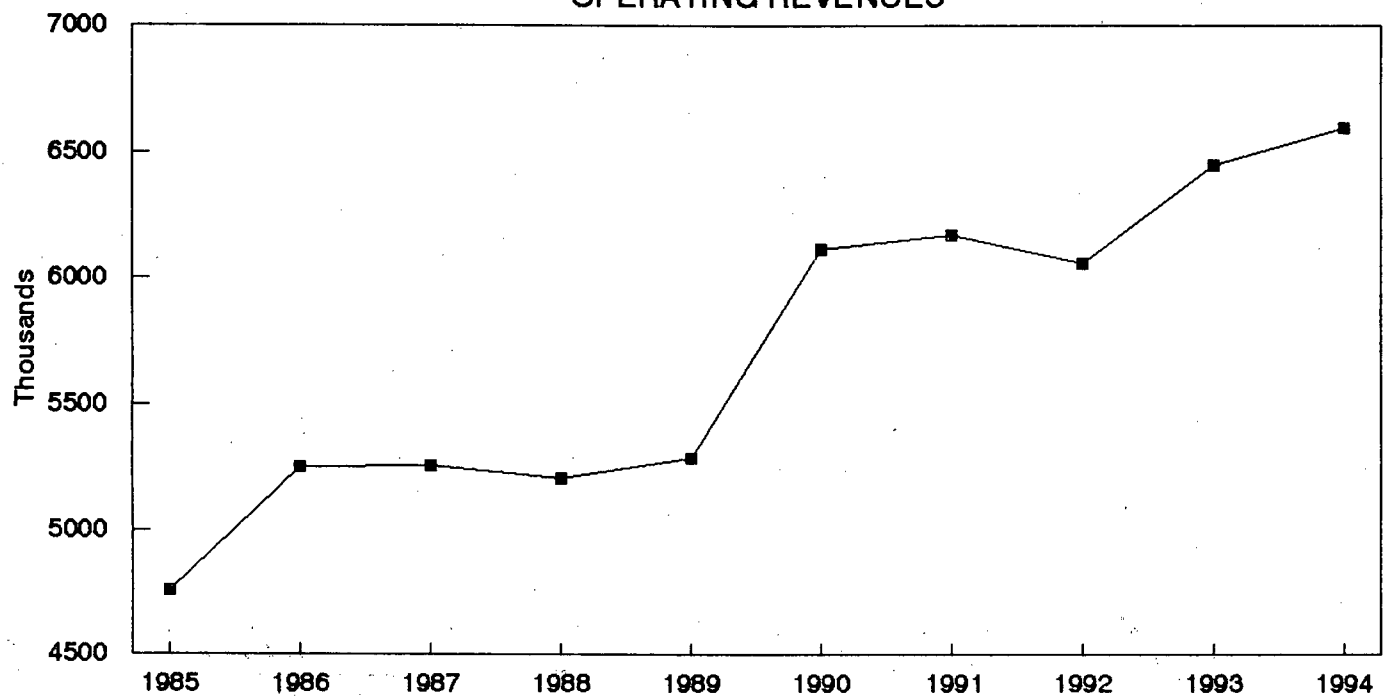
# SAUK VALLEY COMMUNITY COLLEGE

## GENERAL ADMINISTRATION EXPENDITURES



# SAUK VALLEY COMMUNITY COLLEGE

## OPERATING REVENUES





For Board Meeting of  
October 31, 1994

**Agenda Item F-2**

**FITNESS CENTER RENOVATION PROJECT**

In July, the Board of Trustees approved the installation of a fitness center by authorizing the administration to develop specifications and request bids for the remodeling/construction of the area and the acquisition of the appropriate equipment. The total estimated cost at that point was \$147,000 (to be paid from accumulated surplus), with \$67,000 estimated for the construction costs and \$80,000 approximated for the equipment.

As the attached information details, the bids for the renovation came in significantly lower than \$67,000 and we are recommending the awarding of the construction bid to Richard J. Prescott in the amount of \$35,222.

**RECOMMENDATION:** Board approval of the low bid of Richard J. Prescott Construction Company in the amount of \$35,222 to provide the necessary renovations to house the fitness center.

- Goal 24:** Strengthen co-curricular experiences for students which support the development of the total person.
- Goal 49:** Identify the most viable target markets for the College, and develop systematic and specific strategies to reach them.

**TO:** Dr. Richard Behrendt  
**FROM:** Jami V. Bradley *JB*  
**DATE:** October 21, 1994  
**SUBJECT:** Fitness Center Renovation Project

After due advertisement, the College received four sealed bids for the fitness center renovation project. The bid opening information sheet is attached.

The bid of \$35,222 by Richard J. Prescott Construction Company (Sterling, Illinois) meets bid specifications. The project provides for the renovation of the area between the west main entrance and the snack bar on the first floor. Completion of this project is targeted for January, 1995 to allow students and staff to utilize the facility during the Spring 1995 semester.

I recommend acceptance of the bid of \$35,222 by Richard J. Prescott Construction Company for the fitness center renovation project.

n

SAUK VALLEY COMMUNITY COLLEGE  
BID OPENING - FITNESS CENTER RENOVATION PROJECT

October 17, 1994

2:00 p.m. - Business Office

Present for Bid Opening: Jami Bradley, John Sagmoe, Nancy Breed,  
John McLane, architect, and  
representatives of three bidders

| <u>Name of Bidder</u>  | <u>Base Bid</u> |
|--|-----------------|
| Richard J. Prescott Construction Company<br>Sterling, Illinois | \$35,222        |
| Viking Builders, Inc.<br>Dixon, Illinois                       | 35,383          |
| Key Builders Construction, Inc.<br>Princeton, Illinois         | 35,793          |
| North Central Contracting Corp.<br>Coleta, Illinois            | 49,800          |

For the Board Meeting  
of October 31, 1994

**Agenda Item F-3**

**FITNESS CENTER EQUIPMENT**

We received three sealed bids for the aerobic circuit equipment for the fitness center. We are recommending Board approval of the low bid of \$81,000 by Swartz Associates, Inc. since their bid does meet all specifications.

**RECOMMENDATION:** Board approval of the low bid of \$81,000 by Swartz and Associates, Inc. of Frankfort, IL for the aerobic circuit equipment for the fitness center.

**Goal 24:** Strengthen co-curricular experiences for students which support the development of the total person.

**Goal 49:** Identify the most viable target markets for the College, and develop systematic and specific strategies to reach them.



SAUK VALLEY  
COMMUNITY  
COLLEGE

73 IL Rte. 2, Dixon, IL 61021 • 815/288-5511

## MEMORANDUM

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TO: Dr. Richard Behrendt

FROM: Jami V. Bradley *JB*

DATE: October 24, 1994

SUBJECT: Fitness Center Equipment Bid

After due advertisement, the College received three sealed bids for aerobic circuit equipment for the fitness center renovation. The bid opening information sheet is attached.

The low bid of \$81,000 by Swartz Associates, Inc. (Frankfort, IL) meets bid specifications.

I recommend acceptance of the bid of \$81,000 by Swartz Associates, Inc. for the aerobic equipment as specified.

n  
att

SAUK VALLEY COMMUNITY COLLEGE

BID OPENING - AEROBIC CIRCUIT EQUIPMENT  
FITNESS CENTER RENOVATION

October 24, 1994

10:00 a.m. - Business Office

Present for Bid Opening: Jami Bradley, John Sagmoe, Russ Damhoff,  
Debra Dillow

| <u>Name of Bidder</u>                               | <u>Bid</u> |
|---|------------|
| Midwest Commercial Fitness<br>Sugar Grove, Illinois | *\$52,296  |
| Swartz Associates, Inc.<br>Frankfort, Illinois      | \$81,000   |
| Universal Fitness & Leisure, Inc.<br>Columbus, Ohio | \$83,250   |

\*The bid of Midwest Commercial Fitness did not meet the  
bid specifications.

COPY

DATE: October 24, 1994  
TO: Jami Bradley  
FROM: John Sagmoe  
SUBJECT: Analysis of Equipment Bids for an Educational  
Fitness Center at Sauk Valley Community College

This is to advise you that two members of the Fitness Center Advisory Committee, Russ Damhoff and I have analyzed the bids submitted at the bid opening Monday, October 24, 1994. Based on that review, we recommend the bid of \$81,000 from Swartz Associates, Inc. be accepted.

The bid from Universal Fitness and Leisure, Inc. met all specifications but was \$2,250 higher.

The bid submitted by Midwest Commercial Fitness did not meet the bid specifications and was rejected for the following reasons:

1. Out of a total of 39 pieces of equipment, this company's bid included only three pieces of equipment that met the specifications provided to each bidder.
2. The bid was incomplete and did not include the following items from the specifications bid list.

Items not included in the Midwest Commercial Fitness bid were:

| <u>Quantity</u> | <u>Description</u>             |
|-----------------|--------------------------------|
| 12              | Tunturi E604 Exercise Bicycles |
| 1               | Set of audio cue tapes         |

3. The bid did include 10 locations where Midwest Commercial Fitness had been installed; however, no community college installations were included on the list. The bid that is being recommended included 23 Illinois Community Colleges where their equipment/system is in place.

JES/dd

For Board Meeting of  
October 31, 1994

**Agenda Item F-4**

**DIDA TAX ABATEMENT REQUEST**

Attached is a tax abatement request submitted through the Dixon Industrial Development Association on behalf of Helgesen Properties, Inc. of Janesville, Wisconsin. This company would be constructing a spec building in the Dixon area with the intent of attracting new business/industry.

It is a partial abatement for five years and is in compliance with SVCC Board Policies 306.01 and 307.01.

**RECOMMENDATION:** Board approval of the attached resolution to grant a real estate tax abatement to Helgesen Properties, Inc. as stipulated in the resolution.





SAUK VALLEY  
COMMUNITY  
COLLEGE

173 IL Rt. 2, Dixon, IL 61021 • 815/288-5511

## MEMORANDUM

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TO: Dr. Richard Behrendt  
FROM: Jami V. Bradley *JB*  
DATE: September 15, 1994  
SUBJECT: Tax Abatement Request

We have received an application for tax abatement from Helgesen Properties, Inc. (Janesville, WI). The company has submitted a request that appears to be in full compliance with the regulations stipulated in Board Policies 306.01 and 307.01.

Helgesen Properties, Inc. has proposed a partial abatement over five years for an estimated \$4,281.99 in total abated taxes for all funds. As a member of an enterprise zone, the company has tax abatements with all other educational taxing bodies.

I recommend that we ask the Board to review this application and take appropriate action.

n

SAUK VALLEY COMMUNITY COLLEGE  
RESOLUTION GRANTING A REAL ESTATE  
TAX ABATEMENT TO HELGESEN PROPERTIES, INC. COMPANY

WHEREAS, the General Assembly of the State of Illinois has enacted legislation under the terms of which Sauk Valley Community College, Lee County, Illinois (the "College") may abate any portion of its taxes on the property of any industrial or commercial firm for the expansion of an existing facility or the construction of a new facility; and

WHEREAS, the College has adopted a policy supporting the intent of the law to (i) induce commercial firms to expand their existing facilities in and (ii) increase employment opportunities by offering financial incentives in the form of property tax abatement; and

WHEREAS, Helgesen Properties, Inc. (the "Company") intends to construct an industrial building in the College District to recruit new industry to the College District; and

WHEREAS, an appropriate application for abatement has been filed, and the Company qualifies for an abatement under the College's policy.

NOW, THEREFORE, the Board of Trustees of Sauk Valley Community College, hereby resolves:

SECTION 1: Abatement of Taxes. Pursuant to law the College hereby abates that portion of its real property taxes levied on the commercial real property owned by the Company located within the College District resulting only and from any increase in assessed valuation attributable to new physical improvements on said real property in the amounts and subject to the conditions recited in this Resolution.

SECTION 2: Term of Abatement. Said abatement shall be for five (5) consecutive years, commencing with the real estate taxes levied for the year 1994, payable in 1995.

SECTION 3: Subject Property. Such abatement shall apply only to the real property (the "Subject Property") currently identified as permanent real estate tax numbers:

18-08-16-100-021

SECTION 4: Amount of Abatement. Each year said abatement shall apply only to that portion of the increased real property taxes resulting from the increase in assessed valuation attributable to new physical improvements on the Subject Property. The amount of the abatement shall be computed each year as follows:

- \* College Tax Rate for applicable year X Equalized Assessed Valuation attributed to the "new physical improvements" for applicable year x abatement percentage = "Abated Amount". The Abatement Percentage shall be applied as follows:

|          |     |
|----------|-----|
| 1st Year | 75% |
| 2nd Year | 75% |
| 3rd Year | 75% |
| 4th Year | 50% |
| 5th Year | 25% |

The abated amount shall be subtracted from the taxes due to the College for each Abated Year.

SECTION 5: The abatement granted herein is conditioned upon each of the following:

- \* The intent of the formula and this resolution is NOT to affect the equalized assessed value of the stated property but to abate the amount of tax attributable to the increase in value of the property due to the improvement.

A. The total aggregate amount of taxes abated by all taxing districts on the Subject Property during the successive years of the abatement granted hereunder shall not exceed the sum of \$1,000,000.00; and

B. The abatement shall apply only with respect to new physical improvements on the Subject Property.

SECTION 6: Further Action. The College shall take reasonable further action necessary to abate taxes as contemplated herein. At the written request of the Company, the College shall adopt such further resolutions as are needed to effect the abatement; and notify the County Clerk of the amount of the abatement approved hereby.

SECTION 7: Effective Date. This Resolution shall be effective immediately upon its passage and approval or as otherwise provided by law.

SECTION 8: The Secretary of the Board of Trustees of the College shall file a certified copy of this Resolution with the County Clerk of Lee County.

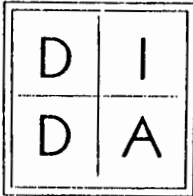
SECTION 9: The provisions and sections of this Resolution shall be deemed to be separable, and the invalidity of any portion of this Resolution shall not affect the validity of the remainder.

SECTION 10: All Resolutions and parts of Resolutions in conflict herewith are, to the extent of such conflict, hereby repealed.

Dated this 26th day of September, 1994.

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Secretary, Board of Trustees  
Sauk Valley Community College  
Lee County, Illinois



# DIXON INDUSTRIAL DEVELOPMENT ASSOCIATION

September 8, 1994

87 Crawford Avenue  
P.O. Box 913  
Dixon, IL 61021  
Phone 815-288-2154  
Fax 815-288-2153

Dr. Richard Behrendt -  
President  
Sauk Valley Community College  
173 IL Rte. 2  
Dixon, IL 61021

Dear Richard:

In regard to our last phone conversation, please find enclosed an application for property tax abatement. As you know, this is a bit unusual in that we are dealing with a spec building rather than an existing industry. It is for this reason that I have used very conservative estimates in filling out this application.

You and your Board of Trustees will recall that the Dixon Public School System has agreed to abate up to 80% of their property taxes in support of this project. Without fail, each of the taxing districts, which we have asked to participate in this project, have agreed. They include Lee County, The City of Dixon, South Dixon Township, Dixon Public Schools, The Dixon Rural Fire District and the Dixon Water Department.

The DIDA is excited, not only about the possibility of having a 40,000 square foot building to market, but also the ramifications of having a developer come in and risk his money on the future of our area. A successful project of this nature can be used to encourage other developers to take similar interest in investing in our area.

If, after reviewing the application, you have any questions, please don't hesitate to contact my office and know that I will be more than happy to attend the next Board meeting to make a presentation.

Sincerely,

Tim Chase  
Executive Director

TC/dh

**Officers and  
Committee Chairmen**

**President**  
Donald R. Lovett

**Vice President**  
Carl C. Swanson

**Secretary**  
Arnold E. Spangler

**Treasurer**  
Jerald B. Conroy

**Marketing**  
Carl C. Swanson

**Retention**  
Darryl L. Vandervort

**Finance**  
Jerald B. Conroy

**Overall Economic  
Development Plan**  
Linda K. Brantley

**Business/Education  
& Community Partnership**  
Robert E. Mansen

**Executive Director and  
Enterprise Zone  
Administrator**  
Tim Chase



# ENTERPRISE ZONE

Lee County

Established on July 1, 1987

## APPLICATION FOR PROPERTY TAX ABATEMENT

Company Name: Helgesen Properties, Inc.  
Company Address: 2833 Milton Avenue City: Janesville  
State: WI Zip Code: 53545 Company Phone: (608) 752-7898

Representative: Don Helgesen Title: President  
Local Address (if different from above): N/A  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_  
Phone: ( )

Owner Name (if different from applicant): Dixon Industrial Development Association  
Address: 87 S. Crawford, Suite 109 City: Dixon  
State: IL Zip Code: 61021 Phone: (815) 288-2154

Description of Property (Including Address): 10 acres in Tollway Industrial Park,  
Dixon, IL

Permanent Parcel Number or Permanent Index Number for Site(s) (from tax bill):

#1 18-08-16-100-021 #2 \_\_\_\_\_  
#3 \_\_\_\_\_ #4 \_\_\_\_\_

|   |           |                 |
|---|-----------|-----------------|
| Current SEV* (from Tax Bill) for Site(s): | Parcel #1 | \$ <u>1,288</u> |
|   | Parcel #2 | \$ _____        |
|   | Parcel #3 | \$ _____        |
|   | Parcel #4 | \$ _____        |
| <b>Total SEV:</b>                         |           | \$ <u>1,288</u> |

\* SEV = State Equalized Value

|                                     |           |                 |
|-------------------------------------|-----------|-----------------|
| Current Taxes Paid (from tax bill): | Parcel #1 | \$ <u>92.57</u> |
|                                     | Parcel #2 | \$ _____        |
|                                     | Parcel #3 | \$ _____        |
|                                     | Parcel #4 | \$ _____        |
| <b>Total Current Taxes:</b>         |           | \$ <u>92.57</u> |

Description of Business Operations Conducted on Site: Mr. Helgesen proposes to  
construct a 40,000 square foot building suitable for  
manufacturing or warehouse distribution.

Average Employment Level: (recent past corp. year) Full Time N/A Part Time \_\_\_\_\_

Total Annual Payroll: (recent past corp. year) \$ 329,000 Estimated

Number of Full Time Employees to be: Hired 15 Est. Retained \_\_\_\_\_

Description of Full Time Jobs Being Created:

|                               |           |                            |
|-------------------------------|-----------|----------------------------|
| Occupation: <u>Unskilled</u>  | <u>4</u>  | Pay Scale: \$ <u>7.00</u>  |
| Occupation: <u>Skilled</u>    | <u>10</u> | Pay Scale: \$ <u>11.00</u> |
| Occupation: <u>Management</u> | <u>1</u>  | Pay Scale: \$ <u>20.00</u> |
| Occupation: _____             | _____     | Pay Scale: \$ _____        |
| Occupation: _____             | _____     | Pay Scale: \$ _____        |

Total Estimated Project Cost:

|                                    | MATERIALS                  | LABOR  |
|------------------------------------|----------------------------|--|
| A. Interior Remodeling:            | \$ _____                   | \$ _____                                       |
| B. Exterior Remodeling:            | \$ _____                   | \$ _____                                       |
| C. New Construction:               | \$ <u>420,000</u>          | \$ <u>420,000</u>                              |
| D. Site Improvements:              | \$ <u>50,000</u>           | \$ <u>50,000</u>                               |
| E. Other: <u>Capital Equipment</u> | \$ <u>50,000</u>           | \$ <u>50,000</u>                               |
| <u>Landscaping</u>                 | <u>5,000</u>               | <u>5,000</u>                                   |
| <b>Grand Total of Project:</b>     | <b>\$ <u>525,000</u> +</b> | <b>\$ <u>525,000</u> = \$ <u>1,050,000</u></b> |

Estimated Market Area for Product Manufactured or Sold: Midwestern U.S.

Statement of Need: Lee County has an almost non-existent inventory of manufacturing space available. History has shown us that without having a building available for a company to move into, we have not succeeded in recruiting any new industry to the area. Although the DIDA believes a vacant industrial building would be a tremendous asset toward stimulating new labor intensive investments, they have not been in a position to manage the risk of a spec building project. Mr. Helgesen has a long history of constructing industrial buildings on a spec basis and is willing to make a \$1 million investment in Lee County. The net impact of this abatement request will be to use the abated funds to prepare a 10 acre site for development. This discount will be passed onto a new company by way of redirect lease or purchase rates.

Terms of Property Tax Abatement Requested:

|                |                       |               |
|----------------|-----------------------|---------------|
| Five Years At: | 1st Year              | 75% Abatement |
|                | 2nd Year              | 75%           |
|                | 3rd Year              | 75%           |
|                | 4th Year              | 50%           |
|                | 5th Year              | 25%           |
|                | 6th Year & Subsequent | 0%            |

ATTACHMENTS:

1. Photocopy of "Certification of Incorporation"
2. Most recent "Annual Report to the Secretary of State's Office"
3. E-Zone Worksheet showing the anticipated abatement (DIDA to provide)

| TAXING BODY                   | ESTIMATED<br>ANNUAL<br>TAX | # YEARS<br>ABATEMENT |   |   | TOTAL TAXES         | E-ZONE<br>60%      | EXTRA              | TOTAL              |
|-------------------------------|----------------------------|----------------------|---|---|---------------------|--------------------|--------------------|--------------------|
| Dixon Public Schools          | \$15,698.18                | x                    | 5 | = | \$78,490.90         | \$47,094.54        | \$15,698.18        | \$62,792.72        |
| Sauk Valley Community College | \$1,427.33                 | x                    | 5 | = | \$7,136.65          | 0                  | \$4,281.99         | \$4,281.99         |
| Rural Fire District           | \$1,883.39                 | x                    | 5 | = | \$9,416.95          | 0                  | \$5,650.17         | \$5,650.17         |
| Lee County                    | \$3,806.22                 | x                    | 5 | = | \$19,031.10         | \$11,418.66        | 0                  | \$11,418.66        |
| South Dixon Township          | \$1,836.55                 | x                    | 5 | = | \$9,182.75          | \$5,509.65         | 0                  | \$5,509.65         |
| <b>TOTAL</b>                  | <b>\$24,651.67</b>         | x                    | 5 | = | <b>\$123,258.35</b> | <b>\$64,022.85</b> | <b>\$25,630.34</b> | <b>\$89,653.19</b> |





## WISCONSIN DOMESTIC CORPORATION

## ANNUAL REPORT

DUE DECEMBER 31, 1993

Report "FILED" by indexing of locator number  
for the report year. 10/1/93 - 9/30/94

01 DOMESTIC STK 1H06774

HELGESEN PROPERTIES, INC.

DONALD H. HELGESEN  
2833 MILTON AVE  
JANESVILLE, WI 53545

This form is addressed to the corporation's registered agent at the registered office. If a change of address is desired, set forth the new designation below.

The street address of the registered office and the business office of the registered agent, as changed, will be identical.

INSTRUCTIONS ARE FOUND ON ENCLOSED SHEET.

If data shown in item 1 is incorrect, line out and enter changes.

1 Principal office address (Street &amp; Number, City, State &amp; Zip Code)

2833 MILTON AVE  
JANESVILLE, WI 53545

Make check payable to:

SECRETARY OF STATE

Mail to: Drawer 554

Milwaukee WI 53293-055

2 NAMES & BUSINESS ADDRESSES OF PRINCIPAL OFFICERS, & ALL DIRECTORS  
(add additional sheets, if necessary.)

| TITLE          | NAME               | RESPECTIVE ADDRESSES (give Street & Number, City, State, & Zip code) |
|----------------|--------------------|--|
| President      | Donald W. Helgesen | 2833 Milton Avenue<br>Janesville, WI 53545                           |
| Vice President | Robert E. Helgesen | Route 1, Box 349<br>Evansville, WI 53536                             |
| Secretary      | Robert E. Helgesen | Route 1, Box 349<br>Evansville, WI 53536                             |
| Treasurer      | Donald W. Helgesen | 2833 Milton Avenue<br>Janesville, WI 53545                           |

|                    |                    |  |
|--------------------|--------------------|--|
| 3                  | Donald W. Helgesen | 2833 Milton Avenue<br>Janesville, WI 53545 |
| Directors          | Robert E. Helgesen | Route 1, Box 349<br>Evansville, WI 53536   |
| List all directors |                    |  |

## 4 Describe the general nature of business:

Commercial/Industrial Development

## 5 STOCK AUTHORIZED, AND STOCK ISSUED &amp; OUTSTANDING

All boxes must  
be completedSTOCK  
AUTHORIZEDSTOCK ISSUED &  
OUTSTANDING

| CLASS     | SERIES<br>(IF ANY) | NUMBER<br>SHARES |
|-----------|--------------------|------------------|
| common    | none               | 1,000            |
| preferred | none               | none             |
| common    | none               | 220              |
| preferred | none               | none             |

## 6 The corporation has not entered into any combination, conspiracy, trust, pool, agreement or contract intended to restrain or prevent competition in the supply or price of any article or commodity in general use in this state, or constituting a subject of trade or commerce therein, or which shall in any manner control the price of any such article or commodity, fix the price thereof, limit or fix the amount or quantity thereof to be manufactured, mined, produced or sold in said state, or fix any standard or figure by which its price shall be in any manner controlled or established.

FOR THE CORPORATION

BY:

Signature of Officer

10/25/93

Date

Donald W. Helgesen

Printed Name

President

Title

Note: Attorney for Helgesen Properties, Inc.  
Andrew H. Frank  
1404 Creston Park Drive  
Janesville, WI 53545  
Phone 756-5541

(Form 4) - 1986  
AMENDMENT  
(stock corp)

State of Wisconsin  
SECRETARY OF STATE

Please read instructions on  
the reverse before attempting  
to complete this form.

Resolved, That the Restated Articles of Incorporation of Helgesen Properties, Inc. of January 23, 1989, copies of which are attached and incorporated by reference, are hereby unanimously approved. The President and Secretary are instructed and authorized to execute and file the Restated Articles of Incorporation of Helgesen Properties, Inc.

The undersigned  
officers of Helgesen Properties, Inc. a Wisconsin corporation  
(enter the present corporate name, before any change this amendment may cause)  
with registered office in Rock County, Wisconsin, CERTIFY:

1 (A) The foregoing amendment of the articles of incorporation of said corporation was consented to in writing by the holders of all shares entitled to vote with respect to the subject matter of said amendment, duly signed by said shareholders or in their names by their duly authorized attorneys.

OR (Please strike out the item you do not use) - See instruction 1

1 (B) The foregoing amendment of the articles of incorporation of said corporation was adopted by the shareholders on the day of 19 by the following vote:

| Class     | Number of<br>SHARES<br>outstanding | Number of<br>SHARES<br>entitled to vote | Number of<br>"Yes" votes<br>REQUIRED | VOTE ON ADOPTION                 |                                 |
|-----------|------------------------------------|---|--------------------------------------|----------------------------------|---------------------------------|
|           |                                    |   |                                      | Number of<br>"Yes" votes<br>CAST | Number of<br>"No" votes<br>CAST |
| Common    |                                    |   |                                      |                                  |                                 |
| Preferred |                                    |   |                                      |                                  |                                 |

2 (See instruction 2)

Executed in duplicate and seal (if any) affixed this 23 day of January, 19 89.

BY: Robert E. Helgesen

\*NO SEAL\*

BY: Donald W. Helgesen

as (Secretary) or (Asst. Secretary) indicate which

AFFIX SEAL  
or state that there is none

as (President) or (Vice President) indicate which

This document  
was drafted by

Harry J. O'Leary, Attorney at Law, 15 N. Main St.,  
please print or type the name of the individual  
Janesville, Wisconsin 53545

Mail Return Copy to:

(FILL IN THE NAME AND ADDRESS HERE)

Harry J. O'Leary, Esq.  
15 N. Main Street  
Janesville, WI 53545

If a problem exists with the filing of this form, may we call you to attempt to resolve it? If so, please provide us with a phone number at which you can be reached during the day. (608)- 754-2888

## INSTRUCTIONS

## 1. Amendment may be effected either by

- A) Vote of the shareholders, at a shareholder's meeting. Use **OR** B) Written consent of all shareholders, without a meeting. Use item 1 (b).

Ref. sec. 180.25 Wis. Stats. For corporations organized on or after 1 Jan 1973, statutory minimum of affirmative votes to adopt resolution is a majority of the shares entitled to vote. For corporations organized previously, statutory minimum is 2/3 of the shares entitled to vote, unless articles provide for majority vote. (If any class or series of shares is entitled to vote as a class, minimum vote requirements must be met by each class or series entitled to vote thereon as a class and of the total shares entitled to vote thereon.)

2. Item 2. If amendment provides for exchange, reclassification or cancellation of issued shares, or effects a change in the amount of stated capital, enter a statement of the manner in which the same will be accomplished. Ref. sec. 180.53 (6) & (7) Wisconsin Statutes.

3. Affix **CORPORATE SEAL** to each copy of the document, or enter the remark "NO SEAL" if the corporation does not have a seal. The **PRESIDENT** (or vice-president) and **SECRETARY** (or asst. secretary) are to sign each copy with the original signatures. Carbon copy, xerox, or rubber stamp signatures are not acceptable.

4. Submit in **DUPLICATE ORIGINAL**. Furnish Secretary of State two copies of the document. (Mailing address: Corporation Division, Secretary of State, P.O. Box 7846, Madison, WI 53707). One copy will be retained (filed) by Secretary of State and the other copy transmitted directly to the Register of Deeds of the county named in this document, together with your check for the recording fee. When the recording has been accomplished, the document will be returned to the address you furnish on the back of this form.

5. Two **SEPARATE REMITTANCES** are required.

A) Send a filing fee of \$25 (or more), payable to **SECRETARY OF STATE**. Additional fee may be due if amendment causes an increase in authorized capital shares. The rate on shares is \$1.25 per \$1,000 on par value shares, and/or 2½ cents per share on no par value shares. Compute fee at such rates on the aggregate number of shares **AFTER** giving effect to the amendment. Deduct therefrom the fee applicable to the authorized shares **BEFORE** amendment. The remainder, if any, is the additional fee due.

B) Send a **RECORDING FEE** of \$6, payable to **REGISTER OF DEEDS** of the county named in this document as the county within which the corporation's registered office is located. If you append additional pages to this standard form, add \$2 more recording fee for each additional page.

Please furnish the fee for the Register of Deeds in check form with your document, and we will transmit to the Register of Deeds with the document for recording.

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RESTATED ARTICLES OF INCORPORATION  
OF

HELGESEN PROPERTIES, INC.

I, the undersigned, being the only shareholder of Helgesen Properties, Inc., hereby consent to the execution and filing of the following restated Articles of Incorporation of Helgesen Properties, Inc., which shall supersede and take the place of heretofore existing Articles of Incorporation and any amendments thereto.

ARTICLE 1. The name of the corporation shall be Helgesen Properties, Inc.

ARTICLE 2. The period of existence shall be perpetual or until such time as the same may be dissolved in accordance with proceedings established by law.

ARTICLE 3. The purpose shall be to engage in any lawful business or purpose whatever for which corporations may be organized under the Wisconsin Business Corporation Law, Chapter 180, of the Wisconsin Statutes.

ARTICLE 4. The number of shares which it shall have authority to issue, itemized by classes, par value of shares, shares without par value and series, if any, within a class is:

| <u>CLASS</u> | <u>SERIES</u> | <u>NUMBER OF SHARES</u> | <u>PAR VALUE PER SHARE<br/>OR STATEMENT THAT SHARES<br/>ARE WITHOUT PAR VALUE</u> |
|--------------|---------------|-------------------------|---|
| none         | none          | 1000                    | No par value  |

3 Rock Co

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Shareholders shall have preemptive rights as to issuance or re-issuance of stock.

ARTICLE 5. The address of the initial registered office is:

2833 Milton Avenue, Janesville, WI 53545

ARTICLE 6. The name of the initial registered agent at such address is: Donald W. Helgesen

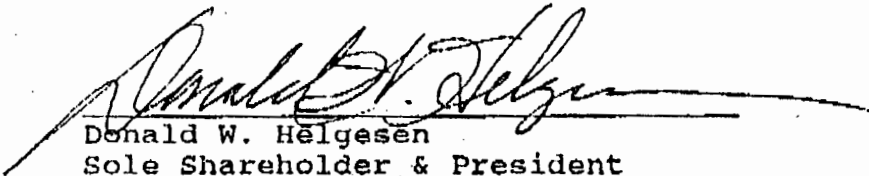
ARTICLE 7. The number of directors constituting the initial Board of Directors shall be one. Thereafter, the number of directors shall be such number as is fixed from time to time by, or in the manner provided in the By-Laws. The name of the initial director is: Donald W. Helgesen.

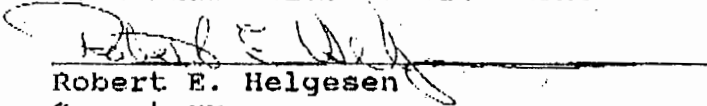
ARTICLE 8. The president of this corporation is specifically authorized to execute any and all conveyances on behalf of the corporation, without the necessity of another officer of the corporation joining in said conveyance, intending to confer upon the president of the corporation full authority to deal on behalf of the corporation as provided in Wisconsin Statutes 706.03(3).

ARTICLE 9. These Articles may be amended in the manner authorized by law at the time of amendment.

EXECUTED in duplicate this 23rd day of January 1989.

THE CORPORATION HAS  
NO SEAL

  
Donald W. Helgesen  
Sole Shareholder & President

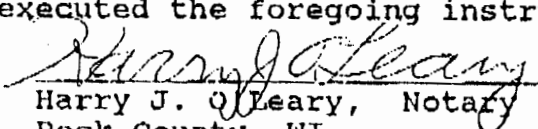
  
Robert E. Helgesen  
Secretary

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STATE OF WISCONSIN)  
COUNTY OF ROCK ) ss.  
COUNTY OF ROCK )

Personally came before me this 23rd day of January 1989 the above named Donald W. Helgesen and Robert E. Helgesen, to me known to be the persons who executed the foregoing instrument and acknowledged the same.

  
Harry J. O'Leary, Notary Public  
Rock County, WI  
My commission is perm.

STATE OF WISCONSIN  
FILED

MAR 6 1989

DOUGLAS LA FOLLETTE  
SECRETARY OF STATE

This instrument was drafted and after recording should be returned to Attorney Harry J. O'Leary, O'LEARY LAW OFFICES, 15 N. Main St., Janesville, WI 53545.

This document should be recorded with the Register of Deeds for Rock, Rock County Courthouse, 51 South Main Street, Janesville, Wisconsin, 53545.

For Board Meeting of  
October 31, 1994

Agenda Item I

FRINGE BENEFIT POLICY CHANGE

(SECOND READING)

Upon the advice of Attorney Pace, the attached revision to Board Policy 419.01 Fringe Benefits regarding vacation time was submitted for first reading at the September meeting and we are submitting now for final approval.

RECOMMENDATION: Board approval for second reading of the revised 419.01 Fringe Benefits Policy as presented.

SECOND READING

Fringe Benefits (cont'd)

All vacations must be taken by the employee within 18 months (December 31st) following the close of the fiscal year during which the vacation time will have accrued.

Regular employees working less than full-time will earn comparable vacation time on a pro-rata basis. This pro-ration will be earned on the same ratio as their regular employment bears to a comparable full-time work schedule.

IT IS INTENDED THAT NO VACATION TIME WILL BE USED BEFORE BEING EARNED. However, should any employee find it necessary to take vacation in advance of the time earned, it should be allowed only with prior written approval by a supervisor or Vice President. Should their employment with the college be later severed, any excess time will be deducted from their final salary payment. Earned vacation upon separation from employment will be paid the employee at the pay rate then in effect. The fiscal year will become the anniversary date of this policy for all employees. It is the policy of the college to encourage employees to use vacation days rather than allow them to accumulate. Upon separation from employment at the college, staff members will be paid for their accumulated vacation time, ~~to a maximum of one fiscal year's accumulation.~~



Date 10/9/94  
 To SVCC Board of Trustees  
 From Dick Groharing  
 Subject 1994 ACCT Annual Convention

At the opening General Session Breakfast on Thursday, the speaker was Dr. Carol Lewis who spoke about "Ethical Leadership". She pointed out that boards are challenged to make decisions in a way that are: 1) ethically principled, 2) legal, 3) educationally sound and credible, 4) fiscally responsible, 5) accountable to the board, college, and community.

Other general session luncheon and breakfast speaker's topics included: "Building Models of Unity" - dealing with the trend of minorities to segregate themselves; and "Higher Education in the Government" - pointing out the increasing number of ways the federal government is involving itself in the affairs of our colleges and universities.

During the convention I attended two meetings as SVCC's voting delegate. At the Central Region Caucus, Joan Jenstead from Waukesha County Technical College, WI was chosen for a 3 year term to serve on the ACCT board as regional director. The Central Region includes Iowa, Illinois, Indiana, Kentucky, Michigan, Minnesota, Missouri, Ohio, Wisconsin, and Manitoba, CN. At the general business meeting, Willie Culpepper from Hawkeye C.C., IA; Lydia Santibanez of Temple Jr. Col, TX; and Jim Sherrill of Centralia Col., WA were chosen as Directors at Large. Further business included some minor ByLaws changes, the setting of dues from schools in foreign countries, and the passage of a resolution regarding Associate Degree Nursing. This essentially affirmed our stand that our nursing degree graduates should continue to have the right to set for the licenser exam for entry into nursing practice as a Registered Nurse. (As you will recall this was an issue in Illinois a few years back when the "Nurse Practice Act" was expiring due to our "sunset" law.)

#### SESSION HIGHLIGHTS:

A roundtable discussion on foundation board training was interesting. I found that the National Council for Resource Development has a service (through the ACCT) that will put on workshops for foundation board members. I signed up to have more detailed information sent on this service. It might be a good thing for our foundation to do when our new Director of College Relations is in place.

Though I found that our board retreats compare favorably in model/content from advice given by the "experts", I noted the following thoughts: 1) Get away from the Campus, (a B & B was one idea), 2) Allow time for personal interaction, 3) Do twice a year so that the agenda isn't so long, 4) Take the opportunity to do a board self-evaluation, or at least some time where only board members are present, 5) Review past accomplishments and set goals for the coming year, 6) Do CEO evaluation, 7) Have student trustee report on current student concerns and issues, 8) Start with a social function, such as dinner the night before.

I attended John Carver's seminar, which I thought was to be an expansion on the implementation of his new model of policy governance. Unfortunately, this was not the case. The majority of the audience was not familiar with the basics of his model and he spent a great deal of time going over it.

As always, it was interesting and informative to interact with trustees from other colleges, especially those with different systems of governance. Can you imagine a 15 member board appointed by various governmental bodies from within the district?

# ***BOARDS THAT MAKE A DIFFERENCE: A New Design for Leadership in Nonprofit and Public Organizations***

by John Carver  
[Jossey-Bass, Inc., Publishers]

**Nonprofit World:** Every now and then a book comes along that does live up to its publisher's hype that it is "must reading!" (This book) is such a book...this volume is the most useful full-length book on governing boards to be written in many years.

**The Library Quarterly:** Carver's book and his proposals are extremely exciting and thought provoking. The reader will agree, argue, cheer, consider and reconsider, and question...his suggestions.

**NY School Boards Assn:** If you are truly interested in the dynamics of governance, the time taken to read this book will be well spent.

**Hospital Trustee:** This is an uncompromising book...Carver provides many surprises along the way...(The book) is not a quick fix...The book is a road map that says, "You can get there from here."

**The Grantsmanship Center Whole Nonprofit Catalog:** This is a fresh and insightful addition in the literature on the nonprofit board that presents a potentially good road map for improved effectiveness.

**Association Management:** Stunningly innovative...(Carver's) ideas and conclusions seem irrefutable even though they would require a major change in how...boards function.

## **EXCERPTS**

- In these pages I argue for dissatisfaction with what we now accept as ordinary and outline a path that boards can follow to become extraordinary. For the failures of governance are not a problem of people, but of *process*. The problems lie squarely in our widely accepted approach to governance, including its treatment of board job design, board-staff relationships, the chief executive role, performance monitoring, and virtually all aspects of the board-management partnership. This book is a strong indictment of what is, but it is intended to make a compelling case for what can be.
- My promise to readers is the inability ever to see governance in quite the same way again. In the midst of the great quality revolution in American management, I submit a new standard of what quality means in the work of a board. This book redefines excellence in governance. And because we have so far to go, it is an urgent argument for revolution in the boardroom.
- I propose a sweeping revision, a new conceptual framework in order to conduct our engagement with purpose and performance. This is not a book of helpful hints nor is it written to address incremental improvements in current board operation. The need I see is not so much to make boards better at the work they are doing, but to reinvent that

work and its fundamental precepts, to design from the ground up a general theory--or at least a technology--of governance. My commitment is that boards and managers, impelled by a new comprehension of what governance is all about, will do no less than transform how we conceive and proclaim leadership in the boardroom.....The adaptation goes beyond a collection of helpful suggestions; it is a fundamentally reordered paradigm for governance.

- Whether, as (McConkey) indicates, the (next management theory) breakthrough "must" take place (in the nonprofit sector), it certainly *should* take place, given the serious flaws that exist. The most significant management breakthrough that could come to pass would be in the highest leverage element of organization: the governing board. Both the leverage and the room for improvement scream urgently for attention.
- But boards have been around so long it is hard to see that the emperor has no clothes. We have grown accustomed to mediocrity in nonprofit and public board process, in the empty rituals and often meaningless words of conventional practice. We have watched intelligent people tied up in trivia so long that neither we nor they notice the discrepancy. We have observed the ostensible strategic leaders consumed by the exigencies of next month.
- To lead instead of follow, boards must get to the other end of the parade. Instead of following agendas driven by what staff wants approved, boards should initiate the agendas. Of course, no board knows what is going on in the staff domain well enough to do this. I am not suggesting that boards try to connect in a real-time sense to staff activity. I am saying that boards can know what is going on--and what should go on next--*in the board job*. The board is not responsible for managing, but it can surely be responsible for governing.
- The objective is not to bring the board more knowledgeably into an ongoing administrative process, as if staff operations is the train to be caught. The point is to establish the board's policy-making process as both preliminary and predominant. If boards are truly governing, then board members are not obliged to tag along behind management. And they need not become superstaff in a conscientious attempt to tag along more professionally. They need only tend to their job of proactively establishing organizational policies.
- The *threat of good activity* is so great that it can hardly be overstated. Without constant vigilance and systems to support it, said Odiorne, "People tend to become so engrossed in activity that they lose sight of its purpose...and the activity...becomes an end in itself...Falling into the activity trap is not the result of stupidity. In fact, the most intelligent, highly educated people tend to be those most likely to become so entrapped in interesting and complex activities."
- Only boards that have failed to be proactive policy-makers have any need to meander in or retain approval authority over staff activity and plans.

- The approval process provides boards with a handily available, easy, tradition-condoned *imitation* of leadership. Instead of separating the board's domain from the staff's domain, the "approval syndrome" confounds both into an undifferentiated mass. The stage is set for the board to do unnecessary work at the staff level or for the staff to wield undue influence at the board level. The former, depending on one's point of view, is perceived as detailed, trivial, burdensome, or involved. The latter is perceived as rubber stamping, staff dominance, or comfortable passivity. Of course, both situations may exist at the same time, the board doing staff work and the staff doing board work. However talent is wasted, neither strategic leadership by the board nor effective management by the staff is well served. When the approval process is taken lightly (rubber stamping), it reduces board action to a charade. When it is taken seriously, it reduces the CEO concept to a charade.
- Leadership for results begins outside, not inside the organization. Because of the seductive intrigue of organizational activity, board discipline must be designed to overcome entanglement in internal matters. Our understanding of what constitutes board "involvement" must change. The most effective way to help a board rise above organizational myopia is to let the board taste the grand expanse of the larger context.
- Good governance calls for the board role in long-range planning to consist chiefly in establishing the *reason* for planning. Planning is done to increase the probability of getting somewhere from here. Enunciation of that "somewhere" is the board's highest contribution. In a manner of speaking, boards participate most effectively in the planning process by standing just outside it. Boards can make an invaluable contribution to planning; however, except for planning the improvement of governance itself, *boards should not do the actual long-range planning*.
- In short, the board's job in long-range planning is not long-range *planning* itself, but exploration of vision. The board's job is to maintain and behaviorally demonstrate a long-range *mentality*. And that critical mentality is demonstrated through continuous obsession on the value issues inherent in deciding what good is to be accomplished for which people at what cost. These values about ends lie at the core of organizational existence.
- The truth is, in the presence of a CEO, there is *no role* for a board treasurer that is both necessary and legitimate.
- This approach to the policy role of board committees places a high value on the wholeness of board action. It values board-integrated oversight of large issues more than participation of segments of the board in narrow slices of organization. With this approach, the bromide "real work takes place in committees" no longer holds true. The board meeting is the place of action. It is not the place for ritual voting or for carrying out unnecessary business that clutters most board agendas. It is where leaders come together to make leadership decisions.

- There is no justification for the existence of personnel committees. After assisting the board on one or two policies, personnel committees have no place to go but into staff work. A board with a CEO *never* has a managerially legitimate reason to establish a personnel committee.
- Both tradition and law embody a "meat axe" approach to accountability: to ensure order, virtually all staff activity must be passed before the board to be badgered and blessed, even when the activity has already occurred! This myopic version of accountability justifies disproportionate attention to fiscal and legal jeopardies over program outputs. It serves accountants and attorneys who would avoid jeopardy far more than it serves dreamers, creators, and leaders who would add value to the world. This kind of accountability sways boards into spending more time looking over their shoulders than over the horizon.
- The CEO function neither takes over board prerogatives, nor stands meekly aside while the board does staff work. It is...as invested in having a strong board as in having a free hand.
- In fact, recurring unanimous votes are suspect. All persons on a board may, on a given issue, agree. But if the voting record of a board is regularly or predominantly one of unanimous votes, we must question whether dissent is being squelched or if the issues are simply not important enough to disagree about. Either possibility calls for examination of board process.
- The board must value, even crave disagreement within its ranks if it expects to be comfortable with the lively dissent outside. A board that believes it must vote as a block in order for its pronouncement to carry weight fails to signal that its one voice *always* grows from and in spite of diversity. Strategic leadership is big enough to embrace diversity and wise enough to be enriched by it.
- Boards can be successful strategic leaders if they nurture their group responsibility. That responsibility must be accepted by every board member, not just officers. All members must participate in the discipline and productivity of the group. All members must be willing to challenge and urge each other on to big dreams, lucid values, and fidelity to their trusteeship. All members must cherish diversity as well as an unambiguous, single board position derived from diversity. All members must strive for accountability in the board's job, confident that if quality dwells in the boardroom, the rest of the organization will take care of itself. For in the long run, as surely as excellence ends with clients, patients, students, or other customers, it begins with governance.

*Boards That Make a Difference: A New Design for Leadership in Nonprofit and Public Organizations* may be purchased directly from Jossey-Bass Publishers, 350 Sansome Street, San Francisco, CA 94104 at a cost of \$US24.95. California, New Jersey, New York, and Washington, D.C., residents should include appropriate sales tax. In Canada, order from Collier Macmillan Canada, 1200 Eglinton Avenue E, Suite 200, Don Mills, Ontario M3C 3N1, under the same terms at a cost of \$Cdn34.95+GST. [Prices shown as of January 1992.] In each case, your prepaid order covers postage and handling charges.

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# *Finding* **BOARDS** *a Better Way*

**M**any associations are governed by groups that govern the way they govern because they have always done it that way. It's the way they learned to govern as they were coming up the ranks. It's consistent with the way they run their businesses or their professional lives.

And no one has ever stopped to find a better way. Until John Carver, president of Carver Governance & Design, Carmel, Indiana. In his book *Boards That Make a Difference*, published by Jossey-Bass, Inc., Publishers, San Francisco (which also publishes tapes

and a newsletter by Carver), Carver starts from scratch to build a new understanding of the role of the board in non-profit organizations.

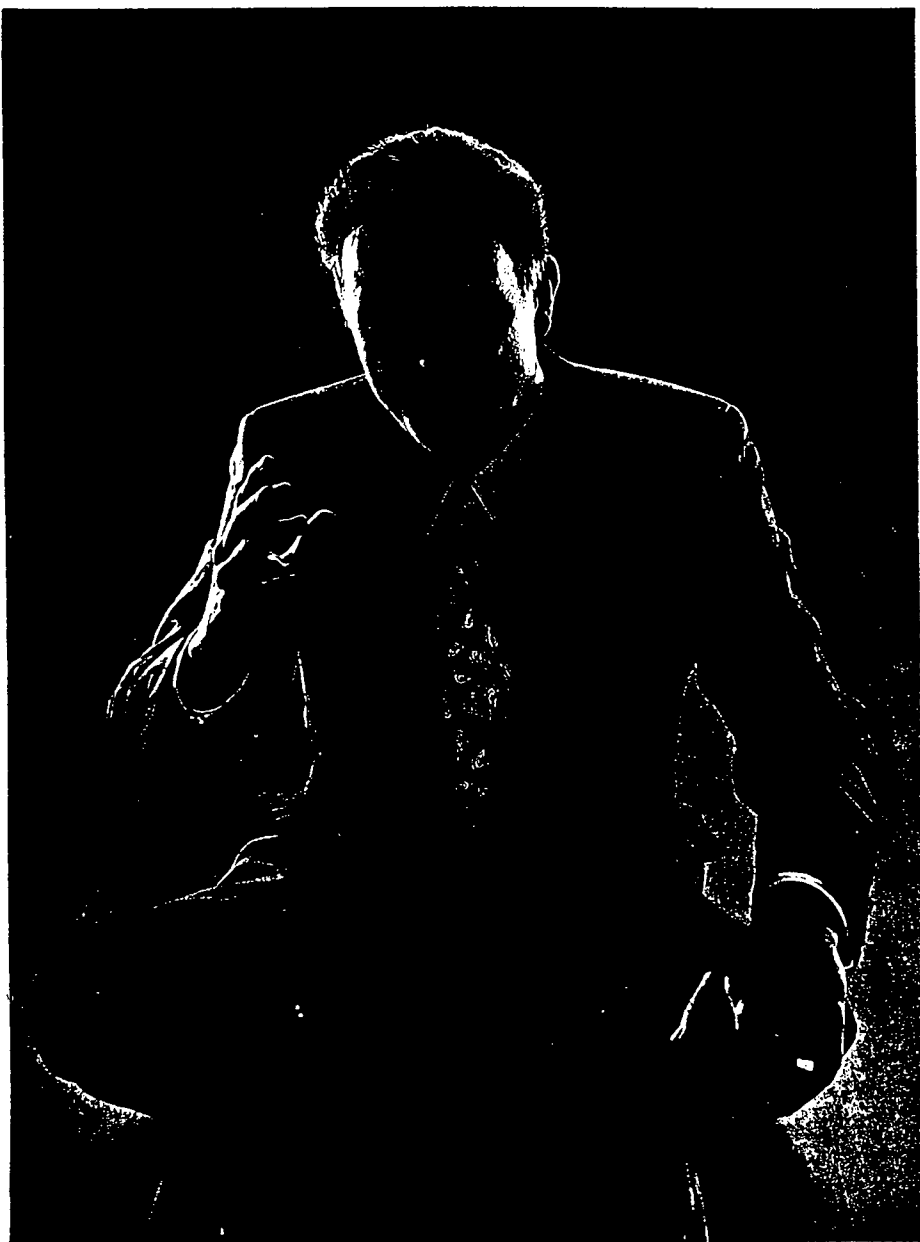
ASSOCIATION MANAGEMENT invites you to explore Carver's insights about the working dynamic among volunteer leaders and the chief staff officer and his or her staff—the balances of power, lines of authority, and processes by which the association is governed. In this interview, Henry Ernstthal, CAE, executive director of the master of association management degree program at George Washington

University, Washington, D.C., raises the tough questions, and Carver responds by showing us how to rethink the questions and our framework for finding solutions.

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**HENRY ERNSTTHAL:** Let's first talk about the generic nature of governance.

**JOHN CARVER:** Governance has been the most underdeveloped part of the management spectrum. It's the part that makes the least sense, it's the part in which you find intelligent people doing unintelligent things. Put a board together, and all of a



## JOHN CARVER RETHINKS GOVERNANCE.

sudden you've got an incompetent group of competent people.

At the outset we form a board in order to bring wisdom together. But we haven't had a mechanism by which that happens very well. We've had a mechanism long on trivia and indecisiveness.

The work done in management for the last three decades has failed to make boards much better. Management has gotten better by leaps and bounds, and keeps on improving. That's the beauty of it—to keep growing like that.

But governance is still run-



ning along horse-and-buggy style. If you put good managers on boards, damned if they don't do the same thing. So it's not the people—it's the process that doesn't work well. What I found years ago is that underlying what makes school boards terrible, or city councils atrocious, or hospital boards, or association boards, or foundation boards, or even corporation boards, are some generic inadequacies that, when attended to, can make boards function with much more sense.

**ERNSTTHAL:** Let's explore, then, aspects of the new paradigm. As I understand your approach, you'd say the board or governing body should do four things:

- Address the ends to be achieved in the long- and short-term.
- Set some limits on the means by which the executive will achieve those ends—for example, prudence in the management of organization resources, and ethical behavior.
- Address the board-staff relationship in terms of delegation and what the nature of that delegation is.
- Attend to the process of governance—that is, continually look at the way in which the board makes its decisions and at what kinds of decisions it makes on an ongoing basis.

Is that a fair summary?

### *Policy building from the outside in*

**CARVER:** Yes, and then cut across those four functions with one more principle: that issues and values come in sizes. There are big ones and little ones. Boards need to always approach the resolution of those questions from the big to the small. This simple-sounding concept makes a huge difference in how a board then delegates.

A board deals with the big questions with regard to a policy issue and then says to itself, "Are we willing to accept *any reasonable interpretation* our chief executive might make of those words we just used?" If it is, it stops. If it isn't, then the board narrows the words further. For example, a board might establish as an end that "social service providers will be skilled in CPR." The board may be

## BASEBALL IS A GOOD EXAMPLE OF A SYSTEM WITH RIGIDLY DEFINED ROLES. THIRD BASE AND FIRST BASE SIMPLY NEVER GET CONFUSED.

unwilling to trust the full range of reasonable interpretation until it has added, "The emphasis among providers will be on those serving high-risk groups." In another area—say, "There will be a general public familiarity with the signs of heart attack"—the board may be quite willing to leave which "public" and degree of "familiarity" open to any reasonable interpretation the chief executive officer chooses to use.

This is what policy building ends up looking like. So, the board goes in level by level, piece-by-piece policy building versus the usual approach of approving a single document that contains all levels at once.

As the board gets narrower in the language it uses, a majority is able to say, "We can accept any reasonable interpretation of those words." Not the interpretation the loudest board member wants, not the interpretation board members say later they wish they had meant. If the board understands that ahead of time, then it can look at its words and say, "I don't know, that leaves us too wide open, let's get even more specific." That process goes on until the majority of the board can accept any reasonable interpretation. Generally, it doesn't take too many words to get to that point.

The board may start by saying, "Don't be imprudent with the association's resources." But what's meant by *imprudent*? The board may discuss that for awhile

and add, among other considerations, "Insure at no less than 80 percent of replacement cost." My point is that the board starts by trying to define *prudent* rather than by making the specific decisions about what insurance to buy.

### *The ownership and homogeneity factors*

**ERNSTTHAL:** In your book you use examples from philanthropic and human service boards, governmental and quasi-governmental boards, park and recreation commissions, zoning boards. Aren't association boards different from these models in a number of ways? It seems the commonality of association boards creates a stronger sense of ownership of the organization and its outcomes than even in the philanthropic sector.

That raises two questions. When board members have common backgrounds, do they have common expectations—and consequently don't have to articulate as much? And second, does a sense of ownership of the organization make boards more likely—and maybe more justifiably—to involve themselves much more in the nitty-gritty?

**CARVER:** Every organization I have ever dealt with has had a set of reasons for thinking of itself as different. Associations are different, surely. But the underlying issue of governance is the same even though it shows up in different ways. In an association, commonality makes that part of the work—the what-we're-here-for part—appear to be easier, but it turns out it's not all that easy. The sense of ownership you describe has a way of moving association boards into business that should be left to management. So ownership ends up being expressed not just in terms of setting the destiny of the organization but also in terms of fiddling with all the bits and pieces. Greater ownership doesn't necessarily lead to more-functional behavior.

### *How size affects effectiveness*

**ERNSTTHAL:** What is the impact of frequency of board meetings and size of

the board in your governance paradigm? Local associations are apt to have a monthly meeting whether it's needed or not. State and national associations tend to meet less often, sometimes as infrequently as twice a year. What is the relationship, if any, of frequency of meetings to governance process? Or of the size of boards to governance process?

**CARVER:** I think the larger the size, the more difficult the governance process. And while there may be good reasons, sometimes, for having large boards, we generally haven't given much regard to how size affects a board's effectiveness.

My point is not that boards should all be made of seven or eight members but that we should balance size and effectiveness more carefully than we have before. A board should be the smallest possible size consistent with a good representation of the ownership. A large board makes it even more important to have a good process. Frequency can be flexible if the process has integrity. I favor less-frequent meetings with depth rather than more meetings skipping across the surface. If the board isn't too awkwardly sized to do its job, it need not default to an executive committee for de facto governance.

### *When the roles are clearly defined*

**ERNSTTHAL:** Let me ask you about paradigm shifts. To paraphrase something I read in the *Economist*, "Anybody who tells you that it's easy for a group to change is either a liar or a management consultant, or both. Getting an individual to change is difficult; for a group, it's nearly impossible." How much pain do you have to be in before you can shift the paradigm?

**CARVER:** I don't think you have to be in pain. I've worked with hundreds of boards, and most of them weren't in trouble. Rather, these boards were good and said, "Let's be great." These boards are willing to be flexible, willing to try out something new and maybe even bold. A board of realtors, for example—a membership association—shifted a raft

of committees that previously reported to the board over to the chief executive officer. They became the chief executive's committees rather than the board's, because they were doing essentially staff work, not board work.

**ERNSTTHAL:** And have these boards sustained the momentum built with the paradigm shift?

**CARVER:** Over my 16 years of spreading this new vision of governance, some have and some have not. I'm sure there are boards who have totally wasted their money on me. And there are others who have taken the new framework and sustained it over years.

**ERNSTTHAL:** Your model appears to require very focused, intellectual participation instead of what we're all used to. But there's a niceness and familiarity in the board meeting as rite and ritual, filling social and ego needs.

Is there a danger of good things being lost by your very businesslike approach to governance? In turning governance into a very left-brain, linear, logical kind of experience, don't you really lose something? Particularly in an organization such as an association?

**CARVER:** I'll answer you with an analogy. Baseball is a good example of a system with rigidly defined roles. Third base and first base simply never get confused. We don't have any arguments about it. When we have the roles clearly defined, then we can play. And we play together, and that's fun. Likewise, my governance model enables a clear distinction between those things a board makes decisions about and those things a staff makes decisions about.

The board draws the distinction where it wishes, but wherever the distinction is drawn, it's very clear. The board doesn't get into staff decisions, and the staff doesn't steer or manipulate board decisions. You keep the two apart.

And once the board has made clear the distinctions, now it can say, let's take the staff into this exciting, challenging, visionary, horizon-looking kind of job we're involved in. For example, a board might have its chief executive officer invite a couple of staff members—ones who disagree passionately and knowl-

edgeably on some choice the board must make—to debate the matter before the board. The principle is that when the board does that, the conversation, the interaction is on the board's playing field, not the staff's. It pulls everybody up. And it's a lot of fun.

**ERNSTTHAL:** Talk a little bit about board-staff relationships and how their work gets divided up. The reality of most association governance is that staff is involved in board decisions, in part because they have some handle on implementation, and the board is involved in some administrative matters, in part because it feels a sense of ownership.

Does your model say that's no longer really the model? That in fact we can clearly draw boundaries between what are policy matters for the board in which the staff does not become involved and what are administrative matters for the staff in which the board does not become involved?

### *Defining a movable line*

**CARVER:** Except for working only to the "any reasonable interpretation" level and refraining from prescribing staff means, you and I sitting here cannot say what's a board decision and what's a staff decision. You can't make that kind of delineation from the outside looking in. The delineation is made by each board as it progresses from the larger issues toward the smaller issues. There's a stopping point—that point of consensus of definition I mentioned earlier. Now it has, for that time, topic, and organization, defined where the boundary is. The line, however, can be moved. The board can move it. Staff can't.

**ERNSTTHAL:** Can staff recommend a movement?

**CARVER:** The staff can ask, the staff can even cajole—as long as staff realizes it's the board's determination where the lines are drawn.

### *Learning that boards speak with one voice*

**ERNSTTHAL:** But what about the set of expectations board members bring to

the situation? For instance, a group of small-business people, who are in business in part because they like control, will tend to want to deal with the management of your association in much the same way. Add to this the uniformity of background we discussed earlier, and it becomes a very heavy staff burden indeed.

Have you dealt with that kind of environment and gotten the board to back off, or do you just have to find an executive director who is willing to have the board dictate what color drapes should be in the office?

**CARVER:** I want to see integrity in governance. I'm saying, look, whatever the board composition is, let's see if we can define the board's job. The job is not just a collection of every member's laundry list.

What is that job to be done? Can we define it in a way that executive directors who don't have that mix you just described still are able to perform better? And sure, small-business people, who are used to hands-on control, have to learn to back off. But then that's what we all had to learn becoming managers. It's not as if they can't learn that. Particularly if they learn it in an environment that makes compelling logic.

Every board member has to learn that boards speak with one voice or not at all. Lots of people have no problem with the principle, but they use mechanisms that run roughshod over that principle every time they turn around—like a board treasurer or chair with his or her finger in management decisions.

### *Getting down to business*

**ERNSTTHAL:** Associations are in a transitional stage between the preboomers and the boomers. The preboomers have an expectation of fellowship as part of the board process, whereas the boomers tend to think, "What do you mean we meet for half a day and then go play golf? We'll meet at the airport hotel and then go home, because I have to coach my kid's soccer game." Do you have any observations on generational differences?

**CARVER:** I know that things have

## THE BOARD MANIPULATES AROUND THE EDGES TO LOOK LIKE IT'S NOT RUBBER-STAMPING, SO IT CAN THEN RUBBER-STAMP IT.

been changing, about what volunteers won't spend their time at. For example, organizations have found that women aren't in the same spot they were a few decades ago. They have less time to give, so they want to get on with business. They want to get something done and move on to something else. It's the same kind of phenomenon you're talking about.

**ERNSTTHAL:** No more envelope stuffers.

**CARVER:** Yes, and in fact, the leftover "volunteer mentality" is part of the problem for boards. If people think of themselves as volunteers, instead of as owners or trustee-owners, they get involved in minutia. Volunteers who see themselves as moving on with business have a readiness to hear a different way of going about governance. I dealt with a public commission in a city in Canada just recently. It handles 7,000 housing units. And the board members were very ready to say, "Yes, that which we are doing doesn't make any sense. What can we do to change how we operate?"

**ERNSTTHAL:** What generates that? Are people getting smarter suddenly?

**CARVER:** I don't think we're smarter. And I don't know that the money crunch has anything to do with it. That just makes us tighter about cost control, not necessarily better at what we do.

I think we are ready to see that a lot of what we've done simply didn't make sense. It's a game boards played, and a game executives then played back with the boards: Let's bring in our dog-and-pony show as a staff and tell the board what good things we've been doing. Let's bring them a budget so they can ratify it. The board manipulates around the edges to look like it's not rubber-stamping, so it can then rubber-stamp it. The games are getting more transparent. I want to make it as transparent as I can.

### *Safeguarding the board's wholeness*

**ERNSTTHAL:** How in your paradigm do committees operate?

**CARVER:** Once the board has resolved the issue of what is its job versus the chief executive's job, then the board says to itself, "Do we need to break up into smaller groups to get our job done? If so, what do we have to worry about—for example, fragmentation of the board—as we do it?" So the board could have its own committees if that particular group of people can work best that way, and if it safeguards its wholeness. The chief executive officer can have committees or not. That's the executive's decision. So there can be staff committees as well as board committees.

**ERNSTTHAL:** Are the board committees, by your definition, committees consisting of members of the board?

**CARVER:** Doesn't matter. They are committees that the board has empowered, has charged, as part of getting its job done. The key is, its job done. The board never has committees to help the staff with anything because that crosses over the line and confuses the delegation. Staff has all the committees it wants. That's not even the board's business. If staff happens to use some board members on its committees, that's okay too. It's clear they're not being board members when they're there; they are being advisers to staff.

**ERNSTTHAL:** If I understand then, board committees could be made up of members of the association, none of whom are board members. And indeed,

a board committee can be served by staff and supported by staff.

**CARVER:** Yes, it can be supported by staff. But staff should not take responsibility for its success.

### *Is it an ends-means paradigm?*

**ERNSTHAL:** One of the things I've been thinking about and would argue is that associations do only two things. One is, they provide goods and services of all kinds—books, meetings, discounted credit cards, whatever—to their members and to other markets, including supplier markets.

The other thing associations do is involve their organization in the public policy debate in some way—representing the interests of the members, taking a broader role.

And I have been arguing that we ought to give the goods and services side to staff. And that the role of the board, then, is the more traditional corporate board role, to set broad financial targets and stay out of the way.

In the public policy side, the board and board committees need to attend to the future viability of the trade or profession. Staff can act in an advisory or tactical role, while the board decides how to deal with public policy initiatives. This is the real board agenda. Any comments on that?

**CARVER:** The board sets the ends in both arenas. The board asks "Why do we have this association?" Well, we have it so that we can make certain kinds of changes in the world that we couldn't make as individual members. We also have it so that we as individual members can have access to this or that which we otherwise wouldn't get.

So the association exists for ends that cut across your two demarcations. It may be, however, that the means of achieving goods and services is totally left to the staff. And the board says, "But with regard to public policy, we're holding onto it as part of our job. It's not going to be a staff-means issue, it's going to be a board-means issue." Just like creating policy is a board-means issue. All means

don't have to belong to the staff, though most of them will if a chief executive officer function exists. So the board then hangs onto that particular part of it.

**ERNSTHAL:** There's a tendency, when things get financially tough, for boards to start micromanaging where they macromanaged before. To the extent that the board is allowed to redraw its own lines, though, arguably, they can do that. But is that a good thing?

**CARVER:** There is some tendency in all of us, when under pressure, to do the wrong things harder than we did them before. So whatever boards do poorly, they do more of it under a little pressure. Within my model of governance, though, the effect is not that the board zeros in on smaller details. Instead the effect might be that the board tightens up on whatever the requirements are—that is, changes the criteria themselves, but not necessarily makes them more detailed. For example, the board might adjust the degree of liquidity the chief executive officer is required to maintain (a means issue). Or it might change the priority given to a particular beneficiary population (an ends issue). It will thus have altered its criteria but will not have responded to macroadversity with micromanagement.

### *A short definition of prudence*

**ERNSTHAL:** Now to fiscal planning. Associations spend a lot of energy on budget development—maybe less so in flush times than in tough times. If I read you correctly, you would remove boards entirely from the budget process and instead have the board develop a budget policy statement that precedes budget development. Tell us about that.

**CARVER:** Budgeting is an administrative tool to get the job done. To safely, competently, prudently get the job done. If the board describes well enough what the job is to get done and describes what level of prudence is required, then staff can go create a budget.

**ERNSTHAL:** Explain what you mean by *prudence*.

**CARVER:** I mean, for instance, "Don't spend more money than we're taking

in." Or any variant of that, such as "Don't have a deficit that's greater than X percent of our long-range reserves." "Don't let a budget materially deviate from the priorities we've established." "Don't budget low points in cash flow that get us within this degree of hitting zero point."

Now, whatever that list of prudence factors looks like—and it's not a long list, less than half a page for most boards I've dealt with—the board deals with its *values* about budgeting and avoids picking at all kinds of little bits and pieces. The chief executive officer, in effect, can then produce a budget "to specs." What is amazing—and gratifying—is how few specs (budget policy provisions) are needed and how much less fiscal planning is an exercise in disjointed trivia.

### *Decisions about not spending*

**ERNSTHAL:** Let's talk for a bit about practical politics in the association context. Associations have lots of committees in different areas of responsibility. For example, publications and education committees.

When you go through the process of asking, "What are we going to do next year?" there's a clear education mission, a clear publications mission, and so on. You go to the committee—maybe that's the error—and ask, "Okay, what are the member needs?" The committees respond with their lists, and when you combine them with the government relations committee's needs and internal administrative activities—when you add it all together—you're in the red.

**CARVER:** You've described a very normal, fragmented board process. The board has dealt not as a whole with the whole, but as parts with parts. The chief executive officer, dealing with the whole, is thus caught in the middle because of an incompetent—though widely accepted—approach to board control.

**ERNSTHAL:** Well the board hasn't been involved. These are all committees. The board has said to these committees, your job is to provide important clinical information or practical information to the membership.

**CARVER:** What you're describing produces—by fragmentation—a confusing case of board and staff roles. When you're finished, you really can't tell who made which decision. The executive becomes more politician and therapist than a chief executive officer.

If the board wrestles with the decisions about what the association can and can't do, budgeting can be a totally different experience. Because the board will have struggled with what it wants to accomplish. The board will have asked the tough questions: What are these outcomes worth to us in terms of money or in terms of what we have to give up in order to get them done? If the board has done that work, then building a budget is just a document that makes its vision come true.

The board has to ask: "How much are these things worth to us; what's our priority about these things?" The board might say, for instance, that this publication is extremely important to us, but we're not willing to put any money into it. It has to break even—in other words, at least pay for itself.

### *Playing a customer service role*

**ERNSTTHAL:** Okay, but it's legitimate, is it not, if a board says, as a policy matter, publications overall have to break even on a fully allocated budget, plus generate SX; any way they do that is okay with us. And staff then makes its own internal decisions about what things get published next year.

**CARVER:** It's even cleaner if the board focuses on what *effects* it desires rather than the publications themselves. Perhaps the board wants a particular public to have a certain awareness or members to have certain data or knowledge. The publications *per se* have no value—the *effect* they intend does. So the board will be far more powerful and incisive if it stays focused on the valuable ends rather than the seductively concrete means. The board, on behalf of the association's owners, is being more definitive about what difference the organization will make for its customers.

### *Separating the roles of customer and owner*

**CARVER:** Associations, by the way, have a particularly hard time separating the roles of customer and owner. Associations' customers and owners often are one and the same. That's not true with most other organizations.

**ERNSTTHAL:** Particularly in a professional society, where the mix is so intermeshed, how do you go about making that distinction?

**CARVER:** The important thing is to *make* the distinction. Consider that you can buy a share of General Motors stock and you can buy a Chevrolet, and you would not at any point get confused about your separate hats of owner and customer.

But with an association or a city council, there's confusion from the very start. You can be a recipient of a city service—let's say, a customer of a water service—at the same time that you're a taxpayer and, in that sense, owner of city government.

Boards represent owners; that's what boards are for. On behalf of the owners, they determine who the customers shall be. If you're on the board of McDonalds, you determine your customers are people who want fast food, not people who want to buy Fords. So while you're very customer focused, you don't get too upset if somebody comes in saying, "I'm a customer, and I want to buy a Ford," because this person is obviously outside your definition of customer. But if a person wants fast food and is displeased, you'd be upset about that.

**ERNSTTHAL:** But that's easy. Now roll that into the association context.

**CARVER:** An association is a federation—individual organizations or persons who come together and in federation style say, "Let's act together." We give up a little of our autonomy, or a little of our money, in order to do something that's bigger than what any one of us is going to do alone.

So we get together in federation, and we own this new thing we've just created. This new thing we just created provides certain benefits, for which we are cus-

tomers. Being a customer means I want the most for my money. And I want it when I want it. And if I get a lemon, I want it replaced, and so forth.

If I'm an owner, I want to be sure that the total range of services or goods is exactly the kind of mix that is best for this very heterogeneous group that we have. So I have a different kind of interest as an owner representative than as a customer. And when those hats get mixed up, then we find board members acting as if they are simply individual members and treating staff from a customer perspective, instead of from an owner-representative perspective.

### *The board's obligation*

**ERNSTTHAL:** Yes, but if I'm on the board of an organization, I have a couple of advantages in wearing my customer rather than owner hat, including knowing to whom to talk in the organization. And even if I say to the staff person, "I'm really just another customer," staff knows I'm on the board of directors.

While I can recognize what hat I'm wearing, it is difficult for the staff person with whom I'm dealing to separate me from my hats.

**CARVER:** Not if the board as a body has made a clear delineation. But it's monumentally difficult for persons to separate the hats if the board hasn't made a clear statement. The board must say to the chief executive officer, "What you owe us as individuals is courtesy. But when we speak as a board, God just spoke."

The board is obligated as a body to protect its staff from itself as individuals. Getting serious about good governance requires this kind of discipline by the board—maybe not more work, but surely more clarity and role integrity than we countenanced in the past.

We simply must grow beyond a norm in which boards of directors pretend to govern and staffs pretend to work for them. The new vision of board leadership is a matter of the board empowering itself and the staff at the same time to the optimum.

## SAUK VALLEY COMMUNITY COLLEGE FOUNDATION

| YEAR    | DONATION FOR  | AMOUNT           |
|---------|---|------------------|
| 1990-91 | X-ray machine for Radiologic Technology lab                               | \$19,751.00      |
|         | Child Care Center equipment   | 1,420.00         |
|         | Theater sound system  | 4,500.00         |
|         | Honors Awards   | 1,850.00         |
|         | Alumni Association  | 1,122.00         |
|         | <b>TOTAL FOR 1990-91</b>  | <b>28,643.00</b> |
| 1991-92 | Scoreboard  | \$9,000.00       |
|         | Computer for Sauk student newspaper                                       | 4,954.00         |
|         | Computers & software for Electronics lab                                  | 14,103.00        |
|         | Furnishings for Learning Assistance Center                                | 20,953.00        |
|         | College Van   | 17,717.00        |
|         | Honors Awards   | 2,500.00         |
|         | Alumni Association  | 115.00           |
|         | <b>TOTAL FOR 1991-92</b>  | <b>69,342.00</b> |
| 1992-93 | Cafeteria chairs  | \$14,998.00      |
|         | Computers & printer for Counseling Office                                 | 8,948.00         |
|         | Furnishings for Nursing lab   | 2,877.00         |
|         | Furnishings for English labs  | 4,615.00         |
|         | Computer & training for fund raising program for College Relations Office | 3,386.00         |
|         | Copy machines for Financial Aid & Admissions Offices                      | 2,790.00         |
|         | Optical scanner for student publications                                  | 1,200.00         |
|         | Honors Awards   | 3,500.00         |
|         | Alumni Association  | 167.00           |
|         | <b>TOTAL FOR 1992-93</b>  | <b>42,481.00</b> |

... continued

| YEAR    | DONATION FOR                | AMOUNT     |
|---------|-----------------------------|------------|
| 1993-94 | Furnishings for Nursing lab | \$3,964.00 |
|         | Honors Awards               | 4,000.00   |
|         | Alumni Association          | 1,001.00   |
|         | TOTAL FOR 1993-94           | 8,965.00   |

TREASURER'S REPORT  
September 30, 1994  
-----

I. INVESTMENTS

| FUND<br>-----            | LOCATION<br>-----                      | RATE<br>----- | DUE DATE<br>----- | AMOUNT<br>----- |
|--------------------------|--|---------------|-------------------|-----------------|
| Education                | Citizens First Bank, Walnut            | 4.50          | 1-30-95           | \$200,000       |
| Education                | Amcore Bank N.A. Sterling              | 4.625         | 11-15-94          | 200,000         |
| Education                | First Bank, Sterling                   | 4.32          | 12-24-94          | 200,000         |
| Education                | First Bank, Sterling                   | 4.32          | 12-28-94          | 200,000         |
| Education                | First National Bank, Sterling          | 4.67          | 2-15-95           | 200,000         |
| Operations & Maintenance | Tampico National Bank                  | 4.00          | 10-12-94          | 100,000         |
| Operations & Maintenance | Milledgeville State Bank               | 3.75          | 10-12-94          | 100,000         |
| Operations & Maintenance | Amcore Bank N.A. Sterling              | 4.50          | 10-30-94          | 200,000         |
| Operations & Maintenance | Citizens First Bank, Walnut            | 4.45          | 12-30-94          | 200,000         |
| Operations & Maintenance | First National Bank, Amboy             | 6.25          | 2-15-96           | 100,000         |
| Working Cash             | Ashton Bank & Trust Co.                | 4.75          | 8-15-95           | 100,000         |
| Working Cash             | First Bank/Sterling                    | 4.30          | 12-6-94           | 500,000         |
| Working Cash             | Community State Bank (Rck Flls)        | 3.46          | 2-6-95            | 100,000         |
| Working Cash             | Home Banc (Dixon)                      | 4.90          | 3-15-95           | 100,000         |
| Working Cash             | River Valley Savings Bank (RF)         | 5.00          | 3-15-95           | 100,000         |
| Working Cash             | Sterling Federal Bank                  | 4.68          | 4-1-95            | 700,000         |
| Working Cash             | First National Bank, Sterling          | 4.57          | 6-29-95           | 350,000         |
| Working Cash             | Citizens First Bank, Walnut            | 5.15          | 6-30-95           | 100,000         |
| Working Cash             | Citizens First Bank, Walnut            | 5.15          | 6-30-95           | 300,000         |
| Working Cash             | Citizens First Bank, Walnut            | 4.71          | 12-29-95          | 250,000         |
| Working Cash             | Sterling Federal Bank                  | 4.30          | 2-1-96            | 100,000         |
| Working Cash             | Tampico National Bank                  | 4.68          | 8-16-95           | 100,000         |
| Working Cash             | First Bank/South                       | 5.30          | 8-16-95           | 100,000         |
| Working Cash             | Fulton State Bank                      | 5.05          | 9-8-95            | 100,000         |
| Building Bond Proceeds   | First National Bank, Sterling          | 4.25          | 5-10-95           | 100,000         |
| Building Bond Proceeds   | Farmers National Bank,<br>Prophetstown | 3.70          | 5-18-95           | 100,000         |
| Building Bond Proceeds   | Sterling Federal Bank                  | 4.53          | 7-20-95           | 400,000         |
|                          |  |               |                   | -----           |
|                          |  |               |                   | \$5,300,000     |
|                          |  |               |                   | =====           |



## II. INTEREST BEARING ACCOUNTS

September 30, 1994

| ACCOUNT/FUND<br>-----                         | LOCATION<br>-----                     | RATE<br>----- | AMOUNT<br>----- |
|---|---------------------------------------|---------------|-----------------|
| General Fund                                  | Sterling Federal, Sterling            | 4.16          | 1,323,752.22    |
| Bookstore Fund                                | Sterling Federal, Sterling            | 4.16          | 245,908.50      |
| Illinois Public Treasurers<br>Investment Pool | First of America Bank,<br>Springfield | 4.01          | 265,189.18      |
|   |                                       |               | -----           |
|   |                                       |               | \$1,834,849.90  |
|   |                                       |               | =====           |

## III. CHECKING ACCOUNTS - NONINTEREST BEARING

| ACCOUNT/FUND<br>-----        | LOCATION<br>-----          | AMOUNT<br>----- |
|------------------------------|----------------------------|-----------------|
| Restricted and Federal Funds | Sterling Federal, Sterling | 81,496.61       |
|                              |                            | -----           |
|                              |                            | \$81,496.61     |
|                              |                            | =====           |

WARR VILLY COMMUNITY COLLEGE

APPROVED BY

SECRETARY

SECRETARY

DATE

SAUK VALLEY COMMUNITY COLLEGE  
BOARD OF TRUSTEES  
OCTOBER 31, 1994

SUMMARY OF BILLS PAYABLE

Pages 1-62

|    |   |              |
|----|---|--------------|
| 01 | Education Fund                                  | \$574,927.17 |
| 02 | Operations and Maintenance Fund                 | 27,447.17    |
| 03 | Operations and Maintenance<br>(Restricted) Fund | 57,976.20    |
| 04 | Bond Issue Fund                                 | 255,229.60   |
| 05 | Auxiliary Fund                                  | 57,720.87    |
| 07 | Working Cash Fund                               | 0.00         |
| 10 | Agency Fund                                     | 2,267.01     |
| 11 | Audit Fund                                      | 12,600.00    |
| 12 | Liability, Protection and<br>Settlement Fund    | 167,126.75   |
| 13 | Building Bond Proceeds Fund                     | 0.00         |

Pages 63-70

|    |                 |           |
|----|-----------------|-----------|
| 06 | Restricted Fund | 25,344.53 |
|----|-----------------|-----------|

Pages 71-76

|           |            |
|-----------|------------|
| Bookstore | 100,743.68 |
|-----------|------------|

TOTAL

-----  
\$1,281,382.98  
=====

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY

  
\_\_\_\_\_  
PRESIDENT

  
\_\_\_\_\_  
SECRETARY

DATE \_\_\_\_\_

SAUK VALLEY COMMUNITY COLLEGE  
CHECK REGISTER  
10-31-94

PAGE 1

| VENDOR<br>DATE                             | VENDOR NAME<br>ACCOUNT DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|--|------------------------------------|-------------------|-------------------|-----------------|
| VOID CHECKS**** 16439 - 16449              |                                    |                   |                   |                 |
| A4813                                      | AMERICAN COLLEGE PERSONNEL ASSOC.  |                   |                   |                 |
| 092394                                     | 013800054101 MEMBERSHIP            |                   | 80.00             | 16450           |
|  | VENDOR TOTAL                       |                   | 80.00             |                 |
| BUREAU COUNTY TREASURER                    |                                    |                   |                   |                 |
| 092394                                     | 018200054101 AUDIT SEARCH FEE      |                   | 5.00              | 16451           |
|  | VENDOR TOTAL                       |                   | 5.00              |                 |
| BURSAR PROJECT 0108                        |                                    |                   |                   |                 |
| 092394                                     | 011881254101 SUPPLIES              |                   | 25.00             | 16452           |
|  | VENDOR TOTAL                       |                   | 25.00             |                 |
| C. H. WORLDWIDE                            |                                    |                   |                   |                 |
| 092394                                     | 011210054112 SUPPLIES              |                   | 85.00             | 16453           |
|  | VENDOR TOTAL                       |                   | 85.00             |                 |
| C3079 CHRONICLE OF HIGHER EDUCATION-MARION |                                    |                   |                   |                 |
| 092394                                     | 013800054101 SUBSCRIPTION RENEWAL  |                   | 75.00             | 16454           |
|  | VENDOR TOTAL                       |                   | 75.00             |                 |
| C4411 CLEANING MANAGEMNET INSTITUTE        |                                    |                   |                   |                 |
| 092394                                     | 027800055000 SEMINAR               | 1135              | 395.00            | 16455           |
|  | VENDOR TOTAL                       |                   | 395.00            |                 |
| COWLEY COUNTY COMMUNITY COLLEGE            |                                    |                   |                   |                 |
| 092394                                     | 011881254101 SUPPLIES              |                   | 5.00              | 16456           |
|  | VENDOR TOTAL                       |                   | 5.00              |                 |
| D6804 DRANE, PAULA                         |                                    |                   |                   |                 |
| 092394                                     | 056600054300 SUPPLIES              |                   | 17.96             | 16457           |
|  | VENDOR TOTAL                       |                   | 17.96             |                 |
| DUNCAN ROBERT L                            |                                    |                   |                   |                 |
| 092394                                     | 010000013938 CK IN EXCH - TUTORING |                   | 48.00             | 16458           |
|  | VENDOR TOTAL                       |                   | 48.00             |                 |
| E4410 ELDER, BILL                          |                                    |                   |                   |                 |

SAUK VALLEY COMMUNITY COLLEGE  
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| VENDOR NAME                                | INVOICE NUMBER | ACCOUNT AMOUNT | CHECK NUMBER |
|--|----------------|----------------|--------------|
| 92394 056400053041 V-BALL OFFICIAL         |                | 70.00          | 16459        |
| VENDOR TOTAL                               |                | 70.00          |              |
| EVERLY AMY JO                              |                |                |              |
| 92394 050000013905 STUDENT LOAN DUE 12-22  |                | 150.00         | 16460        |
| VENDOR TOTAL                               |                | 150.00         |              |
| FOUST EILEEN F                             |                |                |              |
| 92394 056910554300 SUPPLIES                |                | 15.70          | 16461        |
| VENDOR TOTAL                               |                | 15.70          |              |
| FRANK MONICA L                             |                |                |              |
| 92394 050000013905 STUDENT LOAN DUE 11-20  |                | 75.00          | 16462        |
| VENDOR TOTAL                               |                | 75.00          |              |
| HALL ZOLLIE W                              |                |                |              |
| 92394 011881255000 TRAVEL-DEKALB           |                | 34.40          | 16463        |
| VENDOR TOTAL                               |                | 34.40          |              |
| 4381 IL CC ADMISSIONS & RECORDS OFFICERS O |                |                |              |
| 92394 013100054101 MEMBERSHIP DUES         |                | 20.00          | 16464        |
| VENDOR TOTAL                               |                | 20.00          |              |
| 4380 IL COMM. COLLEGE JOURNALISM ASSOC.    |                |                |              |
| 92394 056910255000 CONFERENCE FEES         |                | 144.00         | 16465        |
| VENDOR TOTAL                               |                | 144.00         |              |
| 4475 IL STUDENT ASSIST. COMMISSION         |                |                |              |
| 92394 010000013912 BAL OF FY94 ISAC        |                | 2674.65        | 16466        |
| VENDOR TOTAL                               |                | 2674.65        |              |
| ILL. COMM. COLLEGE                         |                |                |              |
| 92394 011501055000 CONFERENCE FEE-D. COX   |                | 70.00          | 16467        |
| VENDOR TOTAL                               |                | 70.00          |              |
| ILLINOIS ASSOCIATION OF                    |                |                |              |
| 92394 011160054102 MEMBERSHIP DUES         |                | 5.00           | 16468        |
| 92394 011160055000 REGISTRATION FEE        |                | 35.00          | 16468        |
| VENDOR TOTAL                               |                | 40.00          |              |

SAUK VALLEY COMMUNITY COLLEGE  
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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT        | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|-------------------------------|-------------------------|-------------------|-------------------|-----------------|
|                | INDUSTRIAL FASTENER INSTITUTE |                         |                   |                   |                 |
| 092394         | 011230054122                  | VIDEO                   |                   | 33.50             | 16469           |
|                | VENDOR TOTAL                  |                         |                   | 33.50             |                 |
|                | JAHN RHONDA                   |                         |                   |                   |                 |
| 092394         | 010000044105                  | TUITION REFUND-FALL     |                   | 64.00             | 16470           |
| 092394         | 010000044209                  | LAB REFUND-FALL         |                   | 8.00              | 16470           |
|                | VENDOR TOTAL                  |                         |                   | 72.00             |                 |
|                | JOHNSON ROSEMARY              |                         |                   |                   |                 |
| 092394         | 011270055000                  | TRAVEL                  |                   | 8.12              | 16471           |
|                | VENDOR TOTAL                  |                         |                   | 8.12              |                 |
|                | KIPPING, SARA                 |                         |                   |                   |                 |
| 092394         | 056400054351                  | SUPPLIES                |                   | 20.15             | 16472           |
|                | VENDOR TOTAL                  |                         |                   | 20.15             |                 |
|                | KISHWAUKEE COLLEGE            |                         |                   |                   |                 |
| 092394         | 013100055000                  | REGISTRATION            |                   | 9.00              | 16473           |
|                | VENDOR TOTAL                  |                         |                   | 9.00              |                 |
|                | LEE COUNTY NURSING HOME       |                         |                   |                   |                 |
| 092394         | 010000044209                  | LAB REF-FALL A. BARRETT |                   | 10.00             | 16474           |
| 092394         | 010000044105                  | TUITION REF-FALL A. BAR |                   | 320.00            | 16474           |
|                | VENDOR TOTAL                  |                         |                   | 330.00            |                 |
|                | LESEMAN, JOLENE               |                         |                   |                   |                 |
| 092394         | 056400053041                  | V-BALL STATISTICANS     |                   | 50.00             | 16475           |
| 092394         | 056400055041                  | TRAVEL-V-BALL           |                   | 327.92            | 16475           |
| 092394         | 050000011300                  | PETTY CASH-B-BALL       |                   | 300.00            | 16475           |
| 092394         | 056400053041                  | STATS-9/22/94           |                   | 160.00            | 16475           |
|                | VENDOR TOTAL                  |                         |                   | 837.92            |                 |
|                | LOTUS DEVELOPMENTAL CORP.     |                         |                   |                   |                 |
| 092394         | 011210054112                  | SUPPLIES                |                   | 64.00             | 16476           |
|                | VENDOR TOTAL                  |                         |                   | 64.00             |                 |
|                | LYNCH JANET L                 |                         |                   |                   |                 |

SAUK VALLEY COMMUNITY COLLEGE  
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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT                | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|---------------------------------------|-------------------------|-------------------|-------------------|-----------------|
| 092394         | 011271355000                          | TRAVEL-IOWA CITY        |                   | 267.01            | 16477           |
|                | VENDOR TOTAL                          |                         |                   | 267.01            |                 |
|                | MCCAFFREY                             | CHRISTILLA              |                   |                   |                 |
| 092394         | 010000044209                          | LAB REFUND-FALL         |                   | 12.00             | 16478           |
| 092394         | 010000044105                          | TUITION REFUND-FALL     |                   | 64.00             | 16478           |
|                | VENDOR TOTAL                          |                         |                   | 76.00             |                 |
| P1980          | PETERSON, DETWEILER, BOOK, GUIGG,     |                         |                   |                   |                 |
| 092394         | 129200056700                          | ATHLETIC INSURANCE COV. |                   | 3987.00           | 16479           |
|                | VENDOR TOTAL                          |                         |                   | 3987.00           |                 |
| P5997          | POWER, PHIL                           |                         |                   |                   |                 |
| 092394         | 056400053041                          | V-BALL OFFICIAL         |                   | 70.00             | 16480           |
|                | VENDOR TOTAL                          |                         |                   | 70.00             |                 |
| P7065          | PROFESSIONAL BENEFIT ADMINISTRATORS I |                         |                   |                   |                 |
| 092394         | 056900752100                          | MEDICAL CLAIMS          |                   | 2362.39           | 16481           |
|                | VENDOR TOTAL                          |                         |                   | 2362.39           |                 |
|                | RAMADA INN                            |                         |                   |                   |                 |
| 092394         | 056910255000                          | HOTEL RESERVATION       |                   | 126.26            | 16482           |
|                | VENDOR TOTAL                          |                         |                   | 126.26            |                 |
| R1860          | RENNER, STEVE                         |                         |                   |                   |                 |
| 092394         | 056904153000                          | SOCCER SAVVY            |                   | 57.50             | 16483           |
|                | VENDOR TOTAL                          |                         |                   | 57.50             |                 |
|                | ROBERT TOPOR                          |                         |                   |                   |                 |
| 092394         | 013100054101                          | SUBSCRIPTION RENEWAL    |                   | 94.95             | 16484           |
|                | VENDOR TOTAL                          |                         |                   | 94.95             |                 |
| S0130          | SAGMOE, JOHN                          |                         |                   |                   |                 |
| 092394         | 013800055000                          | TRAVEL                  |                   | 59.00             | 16485           |
|                | VENDOR TOTAL                          |                         |                   | 59.00             |                 |
|                | SHAPEWARE CORP.                       |                         |                   |                   |                 |
| 092394         | 011210054112                          | SUPPLIES                |                   | 7.50              | 16486           |
|                | VENDOR TOTAL                          |                         |                   | 7.50              |                 |

SAUK VALLEY COMMUNITY COLLEGE  
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| ENDOR<br>DATE                | VENDOR NAME<br>ACCOUNT           | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|------------------------------|----------------------------------|-------------------------|-------------------|-------------------|-----------------|
| 92394                        | 056910154300                     | MILEAGE-PRODUCTION MTG. |                   | 34.80             | 16496           |
|                              | VENDOR TOTAL                     |                         |                   | 34.80             |                 |
| VOID CHECKS****16497 - 16511 |                                  |                         |                   |                   |                 |
| 3200                         | AID ASSN. FOR LUTHERANS          |                         |                   |                   |                 |
| 93094                        | 010000021402                     | 9/30 PAYROLL            |                   | 50.00             | 16512           |
|                              | VENDOR TOTAL                     |                         |                   | 50.00             |                 |
|                              | ALDEEN GOLF CLUB                 |                         |                   |                   |                 |
| 93094                        | 056400055030                     | GOLF TOURN.             |                   | 165.00            | 16513           |
|                              | VENDOR TOTAL                     |                         |                   | 165.00            |                 |
| 4420                         | ALEXANDER HAMILTON LIFE INS. CO. |                         |                   |                   |                 |
| 93094                        | 010000021933                     | 9/30 PAYROLL            |                   | 1047.95           | 16514           |
|                              | VENDOR TOTAL                     |                         |                   | 1047.95           |                 |
| 4825                         | AMERICAN COUNSELING ASSOCIATION  |                         |                   |                   |                 |
| 93094                        | 013800054101                     | MEMBERSHIP DUES         |                   | 135.00            | 16515           |
|                              | VENDOR TOTAL                     |                         |                   | 135.00            |                 |
| 7595                         | ASYMETRIX                        |                         |                   |                   |                 |
| 93094                        | 011230054102                     | SUPPLIES                |                   | 286.00            | 16516           |
|                              | VENDOR TOTAL                     |                         |                   | 286.00            |                 |
|                              | BAKER                            | TERESA J                |                   |                   |                 |
| 93094                        | 010000044209                     | LAB REFUND-FALL         |                   | 8.00              | 16517           |
| 93094                        | 010000044105                     | TUITION REFUND-FALL     |                   | 224.00            | 16517           |
|                              | VENDOR TOTAL                     |                         |                   | 232.00            |                 |
|                              | BEAUTIFUL FIELDS                 |                         |                   |                   |                 |
| 93094                        | 011230054112                     | SUPPLIES                |                   | 120.00            | 16518           |
|                              | VENDOR TOTAL                     |                         |                   | 120.00            |                 |
| 1729                         | BEHRENDT, RICHARD L.             |                         |                   |                   |                 |
| 93094                        | 018100055000                     | TRAVEL-CHICAGO          |                   | 21.60             | 16519           |
|                              | VENDOR TOTAL                     |                         |                   | 21.60             |                 |
|                              | BOONE                            | B ANNE                  |                   |                   |                 |
| 93094                        | 010000044209                     | LAB REFUND-FALL         |                   | 15.00             | 16520           |

SAUK VALLEY COMMUNITY COLLEGE  
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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT         | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|--------------------------------|-------------------------|-------------------|-------------------|-----------------|
| 093094         | 010000044105                   | TUITION REFUND-FALL     |                   | 80.00             | 16520           |
|                | VENDOR TOTAL                   |                         |                   | 95.00             |                 |
| B7055          | BROWN, LANCE                   |                         |                   |                   |                 |
| 093094         | 056904153000                   | LIL THEAT. PRESENTATION |                   | 375.00            | 16521           |
| 093094         | 056900154300                   | LIL THEAT. PRESENTATION |                   | 375.00            | 16521           |
|                | VENDOR TOTAL                   |                         |                   | 750.00            |                 |
|                | CALLESEN                       | FORREST D               |                   |                   |                 |
| 093094         | 010000044105                   | TUITION REFUND-FALL     |                   | 40.00             | 16522           |
|                | VENDOR TOTAL                   |                         |                   | 40.00             |                 |
|                | CHICAGO MARRIOTT               |                         |                   |                   |                 |
| 093094         | 019100055000                   | BOARD TRAVEL            |                   | 264.00            | 16523           |
|                | VENDOR TOTAL                   |                         |                   | 264.00            |                 |
|                | CLARK                          | TIFFANY L               |                   |                   |                 |
| 093094         | 050000013905                   | STUDENT LOAN 12-23      |                   | 150.00            | 16524           |
|                | VENDOR TOTAL                   |                         |                   | 150.00            |                 |
|                | COMFORT INN                    |                         |                   |                   |                 |
| 093094         | 056400055011                   | ROOM RESERVATIONS       |                   | 320.98            | 16525           |
|                | VENDOR TOTAL                   |                         |                   | 320.98            |                 |
|                | DIXON VETERINARY HOSPITAL P.C. |                         |                   |                   |                 |
| 093094         | 011160053000                   | EXAMINATION             |                   | 23.50             | 16526           |
|                | VENDOR TOTAL                   |                         |                   | 23.50             |                 |
| D6804          | DRANE, PAULA                   |                         |                   |                   |                 |
| 093094         | 056600055000                   | TRAVEL-ROCKFORD         |                   | 42.00             | 16527           |
| 093094         | 056600054300                   | SUPPLIES                |                   | 79.78             | 16527           |
|                | VENDOR TOTAL                   |                         |                   | 121.78            |                 |
| E0230          | EAGLES COUNTRY MARKET          |                         |                   |                   |                 |
| 093094         | 056900154300                   | RETREAT SNACKS          |                   | 41.51             | 16528           |
| 093094         | 056910554300                   | RETREAT SNACKS          |                   | 41.51             | 16528           |
|                | VENDOR TOTAL                   |                         |                   | 83.02             |                 |
| F1616          | FEDERAL LIFE INSURANCE COMPANY |                         |                   |                   |                 |



SAUK VALLEY COMMUNITY COLLEGE  
CHECK REGISTER  
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| VENDOR NAME  | ACCOUNT                          | DESCRIPTION             | INVOICE NUMBER | ACCOUNT AMOUNT | CHECK NUMBER |
|--------------|----------------------------------|-------------------------|----------------|----------------|--------------|
| 93094        | 010000021417                     | 9/30 PAYROLL            |                | 12.50          | 16529        |
| VENDOR TOTAL |                                  |                         |                | 12.50          |              |
| 2649         | FGM/C, INC.                      |                         |                |                |              |
| 93094        | 039900058412                     | ADA ACCESSABILITY       |                | 683.85         | 16530        |
| 93094        | 039900058409                     | KITCHEN SAFETY PROJECT  |                | 552.80         | 16530        |
| 93094        | 039900058411                     | ELEVATOR PROJECT        |                | 743.05         | 16530        |
| VENDOR TOTAL |                                  |                         |                | 1979.70        |              |
| 6804         | FRANKLIN LIFE INSURANCE COMPANY  |                         |                |                |              |
| 93094        | 010000021404                     | 9/30 PAYROLL            |                | 412.50         | 16531        |
| VENDOR TOTAL |                                  |                         |                | 412.50         |              |
| 8270         | FURLONG, MICHELLE                |                         |                |                |              |
| 93094        | 056400053041                     | OCT. 11 KISHWAUKEE      |                | 65.00          | 16532        |
| VENDOR TOTAL |                                  |                         |                | 65.00          |              |
|              | GARCIA                           | JESSE                   |                |                |              |
| 93094        | 010000013944                     | REF-REC'D NATL GUARD GT |                | 720.00         | 16533        |
| VENDOR TOTAL |                                  |                         |                | 720.00         |              |
| 880          | GERALD, JEANINE                  |                         |                |                |              |
| 93094        | 056400053041                     | REFEREE-OCT. 11         |                | 65.00          | 16534        |
| VENDOR TOTAL |                                  |                         |                | 65.00          |              |
|              | GLOVER                           | KEITH R                 |                |                |              |
| 93094        | 010000013950                     | REFUND-REC'D UPW MOBILI |                | 240.00         | 16535        |
| VENDOR TOTAL |                                  |                         |                | 240.00         |              |
| 8876         | GOSPODARCZYK, THOMAS             |                         |                |                |              |
| 93094        | 050000011302                     | PETTY CASH-COMM. SERVIC |                | 75.00          | 16536        |
| VENDOR TOTAL |                                  |                         |                | 75.00          |              |
| 989          | GOVER, PHILIP E.                 |                         |                |                |              |
| 93094        | 011881455000                     | TRAVEL                  |                | 97.98          | 16537        |
| VENDOR TOTAL |                                  |                         |                | 97.98          |              |
| 815          | GREAT AMERICAN INSURANCE COMPANY |                         |                |                |              |

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| VENDOR | VENDOR NAME                        | INVOICE | ACCOUNT | CHECK  |
|--------|------------------------------------|---------|---------|--------|
| DATE   | ACCOUNT DESCRIPTION                | NUMBER  | AMOUNT  | NUMBER |
| 093094 | 010000021422 9/30 PAYROLL          |         | 100.00  | 16538  |
|        | VENDOR TOTAL                       |         | 100.00  |        |
| G6821  | GREEN RIVER LINE                   |         |         |        |
| 093094 | 056910454300 TRIP TO ART INSTITUTE | 3590    | 395.00  | 16539  |
|        | VENDOR TOTAL                       |         | 395.00  |        |
| H0144  | HALGREN, BETTY L.                  |         |         |        |
| 093094 | 012100055000 TRAVEL-SUGAR GROVE    |         | 53.88   | 16540  |
|        | VENDOR TOTAL                       |         | 53.88   |        |
| H5870  | HORACE MANN INSURANCE COMPANY      |         |         |        |
| 093094 | 010000021420 9/30 PAYROLL          |         | 320.00  | 16541  |
|        | VENDOR TOTAL                       |         | 320.00  |        |
|        | HUSTON BENJY B                     |         |         |        |
| 093094 | 010000013964 CHECK FOR CHANGE      |         | 275.00  | 16542  |
|        | VENDOR TOTAL                       |         | 275.00  |        |
|        | HYATT REGENCY MILWAUKEE            |         |         |        |
| 093094 | 013800055000 HOTEL RESERVATION     |         | 334.14  | 16543  |
|        | VENDOR TOTAL                       |         | 334.14  |        |
| I1400  | IDS LIFE INSURANCE COMPANY         |         |         |        |
| 093094 | 010000021405 9/30 PAYROLL          |         | 570.00  | 16544  |
|        | VENDOR TOTAL                       |         | 570.00  |        |
| I4359  | ILLINOIS ASSOCIATION OF COLLEGIATE |         |         |        |
| 093094 | 013100055000 REGISTRATION FEE      |         | 125.00  | 16545  |
| 093094 | 013800055000 REGISTRATION FEE      |         | 125.00  | 16545  |
| 093094 | 013100055000 REGISTRATION FEE      |         | 215.00  | 16545  |
|        | VENDOR TOTAL                       |         | 465.00  |        |
| I4399  | ILLINOIS DEPARTMENT OF REVENUE     |         |         |        |
| 093094 | 010000021300 9/30 PAYROLL          |         | 5979.13 | 16546  |
|        | VENDOR TOTAL                       |         | 5979.13 |        |
| I4479  | ILLINOIS VALLEY COMMUNITY COLLEGE  |         |         |        |

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|---------------|---------------------------------------|-------------------|-------------------|-----------------|
| 93094         | 011270055000 SEMINAR LUNCH            |                   | 10.75             | 16547           |
|               | VENDOR TOTAL                          |                   | 10.75             |                 |
| 5574          | INTERNAL REVENUE SERVICE              |                   |                   |                 |
| 93094         | 010000021910 9/30 PAYROLL             |                   | 125.00            | 16548           |
|               | VENDOR TOTAL                          |                   | 125.00            |                 |
| 0002          | JACKSON NATIONAL LIFE INSURANCE COMP. |                   |                   |                 |
| 93094         | 010000021425 9/30 PAYROLL             |                   | 200.00            | 16549           |
|               | VENDOR TOTAL                          |                   | 200.00            |                 |
| 0252          | JAMES, AL                             |                   |                   |                 |
| 93094         | 056900154300 ARTIST'S FEE             |                   | 550.00            | 16550           |
|               | VENDOR TOTAL                          |                   | 550.00            |                 |
| 5710          | JOHN A. LOOS SONS, INC.               |                   |                   |                 |
| 93094         | 039900058409 KITCHEN SAFETY PROJECT   |                   | 19420.20          | 16551           |
|               | VENDOR TOTAL                          |                   | 19420.20          |                 |
|               | LARSON MATTHEW A                      |                   |                   |                 |
| 93094         | 010000013944 REF-REC'D NATL GUARD GT  |                   | 520.00            | 16552           |
|               | VENDOR TOTAL                          |                   | 520.00            |                 |
| 0300          | LASALLE CO. - CLERK OF CIRCUIT COURT  |                   |                   |                 |
| 93094         | 010000021907 9/30 PAYROLL             |                   | 195.00            | 16553           |
|               | VENDOR TOTAL                          |                   | 195.00            |                 |
| 1870          | LESEMAN, JOLENE                       |                   |                   |                 |
| 93094         | 056400055041 TRAVEL-VOLLEYBALL        |                   | 328.40            | 16554           |
| 93094         | 056400055011 TRAVEL-BASKETBALL        |                   | 111.94            | 16554           |
| 93094         | 056400053041 WORKERS-9/27/94          |                   | 100.00            | 16554           |
|               | VENDOR TOTAL                          |                   | 540.34            |                 |
| 8378          | LUTHERAN BROTHERHOOD                  |                   |                   |                 |
| 93094         | 010000021416 9/30 PAYROLL             |                   | 526.32            | 16555           |
|               | VENDOR TOTAL                          |                   | 526.32            |                 |
|               | MADDOX MATTHEW D                      |                   |                   |                 |

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| VENDOR<br>DATE  | VENDOR NAME<br>ACCOUNT                                | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|-----------------|---|-------------------------|-------------------|-------------------|-----------------|
| 093094          | 010000013944  | REFUND-REC'D NATL GUARD |                   | 474.00            | 16556           |
|                 | VENDOR TOTAL  |                         |                   | 474.00            |                 |
| M0128<br>093094 | MAGNA PUBLICATIONS, INC.<br>013100054101              | ON-CAMPUS REPORTS       |                   | 150.00            | 16557           |
|                 | VENDOR TOTAL  |                         |                   | 150.00            |                 |
| M5865<br>093094 | MONTGOMERY ELEVATOR COMPANY<br>039900058411           | ELEVATOR PROJECT        |                   | 26546.00          | 16558           |
|                 | VENDOR TOTAL  |                         |                   | 26546.00          |                 |
| N0320<br>093094 | NATIONAL ASSOCIATION OF STUDENT<br>013800055000       | REGISTRATION FEE        |                   | 260.00            | 16559           |
|                 | VENDOR TOTAL  |                         |                   | 260.00            |                 |
| N5887<br>093094 | NORTHERN LIFE INSURANCE COMPANY<br>010000021414       | 9/30 PAYROLL            |                   | 110.00            | 16560           |
|                 | VENDOR TOTAL  |                         |                   | 110.00            |                 |
| N5900<br>093094 | NORTHWESTERN MUTUAL INSURANCE COMP.<br>010000021407   | 9/30 PAYROLL            |                   | 305.00            | 16561           |
|                 | VENDOR TOTAL  |                         |                   | 305.00            |                 |
|                 | DAK COURSE  |                         |                   |                   |                 |
| 093094          | 056400053030  | CONFERENCE GOLF MATCH   |                   | 60.00             | 16562           |
|                 | VENDOR TOTAL  |                         |                   | 60.00             |                 |
| 03345<br>093094 | OIL SPOT<br>056900354300                              | OIL CHANGE-VAN          |                   | 19.95             | 16563           |
|                 | VENDOR TOTAL  |                         |                   | 19.95             |                 |
| P5610<br>093094 | POCI, SHIRLEY<br>011271354102                         | SUPPLIES                |                   | 56.06             | 16564           |
|                 | VENDOR TOTAL  |                         |                   | 56.06             |                 |
| P7065<br>093094 | PROFESSIONAL BENEFIT ADMINISTRATORS I<br>056900752197 | LIFE INSURANCE          |                   | 1711.32           | 16565           |
| 093094          | 056900752192  | DEP. STOP LOSS          |                   | 3864.84           | 16565           |

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| ENDOR<br>DATE | VENDOR NAME<br>ACCOUNT        | DESCRIPTION         | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|---------------|-------------------------------|---------------------|-------------------|-------------------|-----------------|
| 93094         | 056900752191                  | IND. STOP LOSS      |                   | 4623.37           | 16565           |
| 93094         | 056900752194                  | COBRA CONVERSION    |                   | 87.00             | 16565           |
| 93094         | 056900752195                  | ADMINISTRATION      |                   | 1562.25           | 16565           |
| 93094         | 056900752193                  | PRECERTIFICATION    |                   | 391.25            | 16565           |
| 93094         | 056900752100                  | MEDICAL CLAIMS      |                   | 3387.03           | 16565           |
|               | VENDOR TOTAL                  |                     |                   | 15627.06          |                 |
| 7115          | PRUDENTIAL INSURANCE COMPANY  |                     |                   |                   |                 |
| 93094         | 010000021411                  | 9/30 PAYROLL        |                   | 100.00            | 16566           |
|               | VENDOR TOTAL                  |                     |                   | 100.00            |                 |
| 5660          | ROCK VALLEY COLLEGE           |                     |                   |                   |                 |
| 93094         | 056600055000                  | REGISTRATION FEE    |                   | 25.00             | 16567           |
|               | VENDOR TOTAL                  |                     |                   | 25.00             |                 |
| 5665          | ROCKFORD REGISTER STAR        |                     |                   |                   |                 |
| 93094         | 019200055400                  | ADS                 |                   | 123.55            | 16568           |
|               | VENDOR TOTAL                  |                     |                   | 123.55            |                 |
| 0130          | SAGMOE, JOHN                  |                     |                   |                   |                 |
| 93094         | 013800055000                  | TRAVEL-PRINCETON    |                   | 29.81             | 16569           |
|               | VENDOR TOTAL                  |                     |                   | 29.81             |                 |
| 0370          | SAUK VALLEY COMMUNITY COLLEGE |                     |                   |                   |                 |
| 93094         | 010000021907                  | 9/30 PAYROLL        |                   | 2.50              | 16570           |
|               | VENDOR TOTAL                  |                     |                   | 2.50              |                 |
| 0942          | SCHOOL EMPLOYEES CREDIT UNION |                     |                   |                   |                 |
| 93094         | 010000021600                  | 9/30 PAYROLL        |                   | 24216.06          | 16571           |
|               | VENDOR TOTAL                  |                     |                   | 24216.06          |                 |
|               | SEGUIN                        | MICHAEL             |                   |                   |                 |
| 93094         | 011999255000                  | TRAVEL-KISHWAUKEE   |                   | 32.52             | 16572           |
|               | VENDOR TOTAL                  |                     |                   | 32.52             |                 |
|               | SELHOST                       | KAY A               |                   |                   |                 |
| 93094         | 010000044105                  | TUITION REFUND-FALL |                   | 120.00            | 16573           |
|               | VENDOR TOTAL                  |                     |                   | 120.00            |                 |

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|----------------|--------------------------------------|-------------------|-------------------|-----------------|
| S2820          | SHELL OIL COMPANY                    |                   |                   |                 |
| 093094         | 056900354300 GAS COLLEGE VAN         |                   | 36.43             | 16574           |
|                | VENDOR TOTAL                         |                   | 36.43             |                 |
| S7615          | STATE UNIVERSITIES RETIREMENT SYSTEM |                   |                   |                 |
| 093094         | 010000021100 9/30 PAYROLL            |                   | 17472.84          | 16575           |
|                | VENDOR TOTAL                         |                   | 17472.84          |                 |
| S7628          | STERLING FEDERAL BANK                |                   |                   |                 |
| 093094         | 010000021701 9/30 PAYROLL            |                   | 123.47            | 16576           |
| 093094         | 010000021700 9/30 PAYROLL            |                   | 1522.87           | 16576           |
| 093094         | 129200052800 FICA 9/30/94 PAYROLL    |                   | 123.37            | 16576           |
| 093094         | 129200052700 MEDICARE 9/30/94        |                   | 1522.77           | 16576           |
| 093094         | 010000021200 9/30 PAYROLL            |                   | 26081.26          | 16576           |
|                | VENDOR TOTAL                         |                   | 29373.74          |                 |
| S7655          | STEWART BEVERAGE CORP                |                   |                   |                 |
| 093094         | 056900154300 DRINKS FOR POW WOW      |                   | 147.50            | 16577           |
|                | VENDOR TOTAL                         |                   | 147.50            |                 |
| S7660          | STEWART, JAMES L.                    |                   |                   |                 |
| 093094         | 056400055030 CONFERENCE MATCH        |                   | 179.81            | 16578           |
|                | VENDOR TOTAL                         |                   | 179.81            |                 |
| S8262          | SUPERAMERICA                         |                   |                   |                 |
| 093094         | 056900354300 GAS-COLLEGE VAN         |                   | 29.86             | 16579           |
|                | VENDOR TOTAL                         |                   | 29.86             |                 |
| T1601          | TEACHERS INSURANCE                   |                   |                   |                 |
| 093094         | 010000021410 9/30 PAYROLL            |                   | 4559.31           | 16580           |
|                | VENDOR TOTAL                         |                   | 4559.31           |                 |
| U5350          | UNITED WAY OF STERLING-ROCK FALLS    |                   |                   |                 |
| 093094         | 010000021902 9/30 PAYROLL            |                   | 67.09             | 16581           |
|                | VENDOR TOTAL                         |                   | 67.09             |                 |
| W0100          | WADDELL AND REED                     |                   |                   |                 |
| 093094         | 010000021419 9/30 PAYROLL            |                   | 700.00            | 16582           |
|                | VENDOR TOTAL                         |                   | 700.00            |                 |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT                | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT            | CHECK<br>NUMBER |
|----------------|---------------------------------------|-------------------------|-------------------|------------------------------|-----------------|
| 0270           | WARD, MURRAY, PACE & JOHNSON, P. C.   |                         |                   |                              |                 |
| 93094          | 129200053500                          | JULY STATEMENTS         |                   | 1467.00                      | 16583           |
|                | VENDOR TOTAL                          |                         |                   | 1467.00                      |                 |
| 1741           | WEKA PUBLISHING INC                   |                         |                   |                              |                 |
| 93094          | 019500054101                          | NOVELL SUPPLEMENT       |                   | 41.50                        | 16584           |
|                | VENDOR TOTAL                          |                         |                   | 41.50                        |                 |
|                | WILKINSON                             | CHRISTOPHE              |                   |                              |                 |
| 93094          | 050000011300                          | PETTY CASH              |                   | 150.00                       | 16585           |
|                | VENDOR TOTAL                          |                         |                   | 150.00                       |                 |
| 5340           | US POSTMASTER - DIXON                 |                         |                   |                              |                 |
| 93094          | 019200054402                          | DEFICIENCY NOTICES MAIL |                   | 188.76                       | 16586           |
|                | VENDOR TOTAL                          |                         |                   | 188.76                       |                 |
|                | ALBORN                                | LEAH M                  |                   |                              |                 |
| 93094          | 050000013905                          | STUDENT LOAN DUE 12-15  |                   | 150.00                       | 16587           |
|                | VENDOR TOTAL                          |                         |                   | 150.00                       |                 |
| 1400           | IDS LIFE INSURANCE COMPANY            |                         |                   |                              |                 |
| 00494          | 010000021405                          | PAYMENT-SHAFF           |                   | 50.00                        | 16588           |
|                | VENDOR TOTAL                          |                         |                   | 50.00                        |                 |
|                |                                       |                         |                   | VOID CHECKS****16589 - 16599 |                 |
| 4435           | ALFANO, CINDY                         |                         |                   |                              |                 |
| 00774          | 013800055000                          | TRAVEL-PEDRIA           |                   | 26.00                        | 16600           |
|                | VENDOR TOTAL                          |                         |                   | 26.00                        |                 |
| 4828           | AMERICAN EXPRESS                      |                         |                   |                              |                 |
| 00774          | 019100055000                          | TRAVEL                  |                   | 103.12                       | 16601           |
| 00774          | 018100055000                          | TRAVEL                  |                   | 490.34                       | 16601           |
|                | VENDOR TOTAL                          |                         |                   | 593.46                       |                 |
| 7473           | ASSOC. OF EDUCATORS IN RAD. SCIENCE I |                         |                   |                              |                 |
| 00774          | 011271455000                          | REGISTRATION FEES       |                   | 649.00                       | 16602           |
|                | VENDOR TOTAL                          |                         |                   | 649.00                       |                 |
|                | BEER                                  | NYDIA I                 |                   |                              |                 |

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| VENDOR<br>DATE  | VENDOR NAME<br>ACCOUNT | DESCRIPTION                                  | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|-----------------|------------------------|--|-------------------|-------------------|-----------------|
| 100794          | 010000044105           | TUITION REFUND-FALL                          |                   | 40.00             | 16603           |
|                 | VENDOR TOTAL           |  |                   | 40.00             |                 |
| 100794          | 010000044105           | BEER ROBERT A<br>TUITION REFUND-FALL         |                   | 40.00             | 16604           |
|                 | VENDOR TOTAL           |  |                   | 40.00             |                 |
| B1729<br>100794 | 018100055000           | BEHRENDT, RICHARD L.<br>TRAVEL-ACCT CONV.    |                   | 25.70             | 16605           |
|                 | VENDOR TOTAL           |  |                   | 25.70             |                 |
| 100794          | 011210054112           | BOTTLEWORKS DEVELOPMENT<br>SUPPLIES          |                   | 67.90             | 16606           |
|                 | VENDOR TOTAL           |  |                   | 67.90             |                 |
| B6819<br>100794 | 013800055000           | BREED, TOM<br>TRAVEL-PEORIA                  |                   | 76.04             | 16607           |
|                 | VENDOR TOTAL           |  |                   | 76.04             |                 |
| B9501<br>100794 | 056400054361           | BYAR, CHRISTINE<br>SUPPLIES                  |                   | 15.24             | 16608           |
|                 | VENDOR TOTAL           |  |                   | 15.24             |                 |
| 100794          | 019200055400           | CHIAVINI, LAURA<br>INTERVIEW REIMBURSEMENT   |                   | 28.42             | 16609           |
|                 | VENDOR TOTAL           |  |                   | 28.42             |                 |
| 100794          | 056600054300           | CHILD HEALTH ALERT<br>SUBSCRIPTION           |                   | 29.00             | 16610           |
|                 | VENDOR TOTAL           |  |                   | 29.00             |                 |
| 100794          | 010000044105           | CHRISTENSON CANDICE S<br>TUITION REFUND-FALL |                   | 480.00            | 16611           |
|                 | VENDOR TOTAL           |  |                   | 480.00            |                 |
| C4661<br>100794 | 011270054102           | CL PRODUCTIONS<br>SHIPPING FOR PREVIEW       |                   | 7.00              | 16612           |
|                 | VENDOR TOTAL           |  |                   | 7.00              |                 |



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| ENDOR<br>DATE | VENDOR NAME<br>ACCOUNT            | DESCRIPTION                           | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|---------------|-----------------------------------|---------------------------------------|-------------------|-------------------|-----------------|
| 00794         | CONRAD, KELLY<br>019200055400     | INTERVIEW REIMBURSEMENT               |                   | 20.59             | 16613           |
|               | VENDOR TOTAL                      |                                       |                   | 20.59             |                 |
| 0250<br>00794 | DAMHOFF, RUSS<br>050000011300     | PETTY CASH-BASKETBALL                 |                   | 400.00            | 16614           |
|               | VENDOR TOTAL                      |                                       |                   | 400.00            |                 |
| 00794         | DANIELS<br>010000044928           | TOSHA J<br>REF- REC'D ACT ACH GT      |                   | 120.00            | 16615           |
|               | VENDOR TOTAL                      |                                       |                   | 120.00            |                 |
| 00794         | DOWD<br>010000044105              | RYAN K<br>TUITION REFUND-FALL         |                   | 32.00             | 16616           |
| 00794         | 010000044209                      | LAB REFUND-FALL                       |                   | 8.00              | 16616           |
|               | VENDOR TOTAL                      |                                       |                   | 40.00             |                 |
| 6804<br>00794 | DRANE, PAULA<br>056600054300      | SUPPLIES                              |                   | 35.78             | 16617           |
|               | VENDOR TOTAL                      |                                       |                   | 35.78             |                 |
| 8021<br>00794 | DUFFY, EDWARD F.<br>011900053000  | CONSULTING FEE                        |                   | 2500.00           | 16618           |
|               | VENDOR TOTAL                      |                                       |                   | 2500.00           |                 |
| 00794         | FERGER<br>010000044928            | JENNIFER L<br>ACT ACH GT- ORIG PD CAS |                   | 120.00            | 16619           |
|               | VENDOR TOTAL                      |                                       |                   | 120.00            |                 |
| 6800<br>00794 | FRANA, JERRY<br>011230055000      | TRAVEL-GE CLASSES                     |                   | 127.60            | 16620           |
|               | VENDOR TOTAL                      |                                       |                   | 127.60            |                 |
| 8270<br>00794 | FURLONG, MICHELLE<br>056400053041 | REFEREE OCT 13                        |                   | 65.00             | 16621           |
|               | VENDOR TOTAL                      |                                       |                   | 65.00             |                 |
|               | GASKILL                           | DAVID L                               |                   |                   |                 |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT   | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
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| 100794         | 010000044928             | ACT ACH GT - ORIG PD CA |                   | 120.00            | 16622           |
|                | VENDOR TOTAL             |                         |                   | 120.00            |                 |
|                | GIMPEL SOFTWARE          |                         |                   |                   |                 |
| 100794         | 011210054112             | SUPPLIES                |                   | 196.20            | 16623           |
|                | VENDOR TOTAL             |                         |                   | 196.20            |                 |
|                | GINGRAS                  | SHARI                   |                   |                   |                 |
| 100794         | 010000044928             | ACT ACH GT- ORIG PD CAS |                   | 120.00            | 16624           |
|                | VENDOR TOTAL             |                         |                   | 120.00            |                 |
| 05989          | GOVER, PHILIP E.         |                         |                   |                   |                 |
| 100794         | 011881455000             | TRAVEL-SPRINGFIELD      |                   | 98.89             | 16625           |
|                | VENDOR TOTAL             |                         |                   | 98.89             |                 |
|                | HAMSTRA                  | SUSAN E                 |                   |                   |                 |
| 100794         | 103913149900             | SUPPLIES                |                   | 85.39             | 16626           |
|                | VENDOR TOTAL             |                         |                   | 85.39             |                 |
|                | HARDESTY                 | JAMES C                 |                   |                   |                 |
| 100794         | 010000044928             | ACT ACH GT-ORIG PD CASH |                   | 120.00            | 16627           |
|                | VENDOR TOTAL             |                         |                   | 120.00            |                 |
|                | HAZELWOOD                | BRENDA F                |                   |                   |                 |
| 100794         | 010000044105             | TUITION REFUND-FALL     |                   | 40.00             | 16628           |
|                | VENDOR TOTAL             |                         |                   | 40.00             |                 |
|                | HECKMAN                  | PATSY J                 |                   |                   |                 |
| 100794         | 010000044105             | TUITION REFUND-FALL     |                   | 6.00              | 16629           |
|                | VENDOR TOTAL             |                         |                   | 6.00              |                 |
| I4400          | ILLINOIS DIRECTOR OF     |                         |                   |                   |                 |
| 100794         | 129200052600             | UNEMPLOYMENT 3RD QRT.   |                   | 1626.02           | 16630           |
|                | VENDOR TOTAL             |                         |                   | 1626.02           |                 |
| I5575          | INTERNAL REVENUE SERVICE |                         |                   |                   |                 |
| 100794         | 129200052700             | MEDICARE THIRD QTR.     |                   | 84                | 16631           |
|                | VENDOR TOTAL             |                         |                   | 84                |                 |

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|----------------|------------------------|-------------------------|-------------------|-------------------|-----------------|
|                | ISAC FALL SEMINAR      |                         |                   |                   |                 |
| 00794          | 013800055000           | REGISTRATION FEE        |                   | 60.00             | 16632           |
|                | VENDOR TOTAL           |                         |                   | 60.00             |                 |
| 0005           | J B LIPPINCOTT         |                         |                   |                   |                 |
| 00794          | 011270054102           | SUBSCRIPTION RENWAL     |                   | 95.00             | 16633           |
|                | VENDOR TOTAL           |                         |                   | 95.00             |                 |
|                | KENT, SARAH            |                         |                   |                   |                 |
| 00794          | 056400054361           | SUPPLIES                |                   | 48.74             | 16634           |
|                | VENDOR TOTAL           |                         |                   | 48.74             |                 |
|                | KNESS                  | JUSTIN V                |                   |                   |                 |
| 00794          | 010000044908           | ACAD ACH. GT - ORIG PD  | VOID              | .00               | 16635           |
|                | VENDOR TOTAL           |                         |                   | .00               |                 |
|                | KOCH                   | ELEANOR                 |                   |                   |                 |
| 00794          | 010000044105           | TUITION REFUND-FALL     |                   | 3.00              | 16636           |
|                | VENDOR TOTAL           |                         |                   | 3.00              |                 |
|                | KOCH                   | ELWOOD H                |                   |                   |                 |
| 00794          | 010000044105           | TUITION REFUND-FALL     |                   | 3.00              | 16637           |
|                | VENDOR TOTAL           |                         |                   | 3.00              |                 |
|                | KOCH                   | JENNIFER                |                   |                   |                 |
| 00794          | 010000044105           | TUITION REFUND-FALL     |                   | 40.00             | 16638           |
|                | VENDOR TOTAL           |                         |                   | 40.00             |                 |
| 1870           | LESEMAN, JOLENE        |                         |                   |                   |                 |
| 00794          | 056400053041           | WORKERS-VOLLEYBALL      |                   | 110.00            | 16639           |
| 00794          | 056400055041           | TRAVEL-V-BALL           |                   | 223.06            | 16639           |
| 00794          | 056400055011           | TRAVEL-BASKETBALL       |                   | 266.77            | 16639           |
|                | VENDOR TOTAL           |                         |                   | 599.83            |                 |
|                | MADDOX                 | MATTHEW D               |                   |                   |                 |
| 00794          | 010000013944           | REFUND-REC'D NATL GUARD |                   | 117.00            | 16640           |
|                | VENDOR TOTAL           |                         |                   | 117.00            |                 |

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| VENDOR<br>DATE  | VENDOR NAME<br>ACCOUNT            | DESCRIPTION                      | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|-----------------|-----------------------------------|----------------------------------|-------------------|-------------------|-----------------|
| M0380<br>100794 | MATHIS, JERRY<br>056910154300     | SUPPLIES                         |                   | 61.94             | 16641           |
|                 | VENDOR TOTAL                      |                                  |                   | 61.94             |                 |
| M8269<br>100794 | MURRAY KRIS<br>011151254102       | SUPPLIES                         |                   | 111.80            | 16642           |
|                 | VENDOR TOTAL                      |                                  |                   | 111.80            |                 |
| N0017<br>100794 | NAEIR<br>019200054600             | HANDLING CHG.-SUPPLIES           | F2397             | 61.50             | 16643           |
|                 | VENDOR TOTAL                      |                                  |                   | 61.50             |                 |
| 100794          | NAFFZIGER<br>010000044105         | ELIZABETH<br>TUITION REFUND-FALL |                   | 40.00             | 16644           |
|                 | VENDOR TOTAL                      |                                  |                   | 40.00             |                 |
| 100794          | NEHRKORN<br>010000044105          | TAMMY L<br>TUITION REFUND-FALL   |                   | 40.00             | 16645           |
|                 | VENDOR TOTAL                      |                                  |                   | 40.00             |                 |
| 100794          | NORTHWEST IL JTPA<br>010000013917 | FALL 94 OVERPAY REFUND           |                   | 9.00              | 16646           |
|                 | VENDOR TOTAL                      |                                  |                   | 9.00              |                 |
| 04815<br>100794 | O'NEIL, LETTY<br>013800055000     | TRAVEL-DEKALB                    |                   | 29.67             | 16647           |
|                 | VENDOR TOTAL                      |                                  |                   | 29.67             |                 |
| 100794          | PASCHAL<br>010000044928           | AMY M<br>ACT ACH GT-ORIG PD CASH |                   | 120.00            | 16648           |
|                 | VENDOR TOTAL                      |                                  |                   | 120.00            |                 |
| 100794          | PAULSEN<br>010000044105           | DUANE R<br>TUITION REFUND-FALL   |                   | 3.00              | 16649           |
|                 | VENDOR TOTAL                      |                                  |                   | 3.00              |                 |
|                 | PRODUCTS UNLIMITED                |                                  |                   |                   |                 |

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|--|---------|---------|--------|
| DATE   | NUMBER  | AMOUNT  | NUMBER |
| 00794 010000013958 CHECK FOR CHANGE          |         | 104.00  | 16650  |
| VENDOR TOTAL                                 |         | 104.00  |        |
| 7065 PROFESSIONAL BENEFIT ADMINISTRATORS I   |         |         |        |
| 00794 056900752100 MEDICAL CLAIMS 10-3-94    |         | 4274.41 | 16651  |
| VENDOR TOTAL                                 |         | 4274.41 |        |
| 1734 REIN, MARK                              |         |         |        |
| 00794 056400053041 REFEREE OCT 13            |         | 60.00   | 16652  |
| VENDOR TOTAL                                 |         | 60.00   |        |
| REVERTS, FRANCIS                             |         |         |        |
| 00794 056904145900 REFUND                    |         | 30.00   | 16653  |
| VENDOR TOTAL                                 |         | 30.00   |        |
| RICHARDS, SARAH                              |         |         |        |
| 00794 056904145900 REFUND                    |         | 30.00   | 16654  |
| VENDOR TOTAL                                 |         | 30.00   |        |
| 5639 ROCK RIVER BUSINESS SUPPLIES            |         |         |        |
| 00794 011271354102 SUPPLIES                  |         | 15.80   | 16655  |
| VENDOR TOTAL                                 |         | 15.80   |        |
| 5980 ROTARY CLUB OF STERLING                 |         |         |        |
| 00794 018100052900 SEPT. ROTARY LUNCHES VOID |         | .00     | 16656  |
| VENDOR TOTAL                                 |         | .00     |        |
| ROWE, CLARA                                  |         |         |        |
| 00794 056904145900 REFUND                    |         | 30.00   | 16657  |
| VENDOR TOTAL                                 |         | 30.00   |        |
| RUDE, ROSS                                   |         |         |        |
| 00794 019200055400 INTERVIEW REIMBURSEMENT   |         | 213.63  | 16658  |
| VENDOR TOTAL                                 |         | 213.63  |        |
| SANDELL CHRISTOPHE                           |         |         |        |
| 00794 010000044105 TUITION REFUND-FALL       |         | 40.00   | 16659  |
| 00794 010000044209 LAB REFUND-FALL           |         | 30.00   | 16659  |
| VENDOR TOTAL                                 |         | 70.00   |        |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT       | DESCRIPTION              | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------------|--------------------------|-------------------|-------------------|-----------------|
| S1725          | SEGUIN, MICHAEL              |                          |                   |                   |                 |
| 100794         | 011881155000                 | TRAVEL-DIXON             |                   | 18. 71            | 16660           |
|                | VENDOR TOTAL                 |                          |                   | 18. 71            |                 |
|                | SHERATON PLAZA               |                          |                   |                   |                 |
| 100794         | 027800055000                 | SEMINAR LODGING          |                   | 169. 46           | 16661           |
|                | VENDOR TOTAL                 |                          |                   | 169. 46           |                 |
| S2935          | SHIPPERT, STANLEY            |                          |                   |                   |                 |
| 100794         | 011271455000                 | TRAVEL-CLINICAL          |                   | 164. 72           | 16662           |
|                | VENDOR TOTAL                 |                          |                   | 164. 72           |                 |
| S4935          | SMITH, BRADLEY               |                          |                   |                   |                 |
| 100794         | 011160055000                 | TRAVEL-IACCB CONF.       |                   | 126. 20           | 16663           |
|                | VENDOR TOTAL                 |                          |                   | 126. 20           |                 |
| S6780          | SOUTHERN ILLINOIS UNIVERSITY |                          |                   |                   |                 |
| 100794         | 010000013917                 | TESTING FEE - L. HERNAND |                   | 76. 00            | 16664           |
|                | VENDOR TOTAL                 |                          |                   | 76. 00            |                 |
| S7639          | STERLING PARK DISTRICT       |                          |                   |                   |                 |
| 100794         | 056400053051                 | COURTS FOR TENNIS        |                   | 49. 50            | 16665           |
|                | VENDOR TOTAL                 |                          |                   | 49. 50            |                 |
|                | STOVER                       | KIMBERLY A               |                   |                   |                 |
| 100794         | 010000044928                 | ACT ACH GT- ORIG PD CAS  |                   | 120. 00           | 16666           |
|                | VENDOR TOTAL                 |                          |                   | 120. 00           |                 |
| T7200          | T'S SPORT                    |                          |                   |                   |                 |
| 100794         | 056400054341                 | SUPPLIES                 |                   | 1272. 00          | 16667           |
|                | VENDOR TOTAL                 |                          |                   | 1272. 00          |                 |
| M5860          | THE MONOGRAM SHOPPE          |                          |                   |                   |                 |
| 100794         | 056400054341                 | SUPPLIES                 |                   | 28. 50            | 16668           |
|                | VENDOR TOTAL                 |                          |                   | 28. 50            |                 |
| T6880          | TRANSWORLD SYSTEM, INC.      |                          |                   |                   |                 |

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| DATE  | ACCOUNT                  | NUMBER                  | AMOUNT   | NUMBER |
|       | DESCRIPTION              |                         |          |        |
| 00794 | 018200053000             | COLLECTION SERVICE      | 54.00    | 16669  |
|       | VENDOR TOTAL             |                         | 54.00    |        |
|       | VELDE                    | JOAN V                  |          |        |
| 00794 | 010000044105             | TUITION REFUND-FALL     | 40.00    | 16670  |
|       | VENDOR TOTAL             |                         | 40.00    |        |
|       | VONHOLTEN                | LINDA J                 |          |        |
| 00794 | 010000044928             | ACT ACH GT-ORIG PD CASH | 120.00   | 16671  |
|       | VENDOR TOTAL             |                         | 120.00   |        |
| 0275  | WARDELL, JOHN            |                         |          |        |
| 00794 | 011230055000             | TRAVEL                  | 11.73    | 16672  |
|       | VENDOR TOTAL             |                         | 11.73    |        |
| 1755  | WELLER, MARY             |                         |          |        |
| 00794 | 011160055000             | TRAVEL-IACCB CONF       | 224.27   | 16673  |
|       | VENDOR TOTAL             |                         | 224.27   |        |
| 2935  | WHITE, PEGGY             |                         |          |        |
| 00794 | 011271155000             | TRAVEL-CLINICAL         | 19.72    | 16674  |
|       | VENDOR TOTAL             |                         | 19.72    |        |
| 3355  | WILKINS-LOWE AND COMPANY |                         |          |        |
| 00794 | 129200056700             | INSURANCE               | 42356.00 | 16675  |
| 00794 | 129200052300             | INSURANCE               | 49640.00 | 16675  |
| 00794 | 056600056700             | INSURANCE CHILD CARE    | 294.00   | 16675  |
|       | VENDOR TOTAL             |                         | 92290.00 |        |
|       | WILKINSON                | TERRENCE J              |          |        |
| 00794 | 010000044105             | TUITION REFUND-FALL     | 80.00    | 16676  |
| 00794 | 010000044209             | LAB REFUND-FALL         | 15.00    | 16676  |
|       | VENDOR TOTAL             |                         | 95.00    |        |
| 3373  | WILLIAMS, MARK PROF.     |                         |          |        |
| 00794 | 056910154300             | MILEAGE                 | 34.80    | 16677  |
|       | VENDOR TOTAL             |                         | 34.80    |        |
| 3200  | AID ASSN. FOR LUTHERANS  |                         |          |        |

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|-----------------|--|-------------------|-------------------|-----------------|
| 101494          | 010000021402 OCTOBER 15 PAYROLL  |                   | 50.00             | 16689           |
|                 | VENDOR TOTAL   |                   | 50.00             |                 |
| A4420<br>101494 | ALEXANDER HAMILTON LIFE INS. CO.<br>010000021933 OCTOBER 15 PAYROLL        |                   | 1047.93           | 16690           |
|                 | VENDOR TOTAL   |                   | 1047.93           |                 |
| 101494          | AMCORE BANK<br>010000012000 INVESTMENTS                                    |                   | 200000.00         | 16691           |
|                 | VENDOR TOTAL   |                   | 200000.00         |                 |
| A5058<br>101494 | AMOCO OIL COMPANY<br>056900354300 GAS-COLLEGE VAN                          |                   | 55.11             | 16692           |
|                 | VENDOR TOTAL   |                   | 55.11             |                 |
| B1729<br>101494 | BEHRENDT, RICHARD L.<br>018100052900 SEPT. ROTARY LUNCHES                  |                   | 20.00             | 16693           |
|                 | VENDOR TOTAL   |                   | 20.00             |                 |
| 101494          | BRUA MATT P<br>109913659900 ATHLETIC SCHOLARSHIP                           |                   | 385.00            | 16694           |
|                 | VENDOR TOTAL   |                   | 385.00            |                 |
| 101494          | CAMPBELL CONNIE M<br>056904145902 REFUND CEC421 MV                         |                   | 30.00             | 16695           |
|                 | VENDOR TOTAL   |                   | 30.00             |                 |
| C4413<br>101494 | CLAUSSEN, MIKE<br>056400053041 V-BALL OFFICIAL                             |                   | 165.00            | 16696           |
|                 | VENDOR TOTAL   |                   | 165.00            |                 |
| C5742<br>101494 | COLLEGE ADMINISTRATION PUBLICATIONS I<br>013800054101 SUBSCRIPTION RENEWAL |                   | 59.50             | 16697           |
|                 | VENDOR TOTAL   |                   | 59.50             |                 |
| C5999<br>101494 | COX, TERRY<br>056400055020 TRAVEL  |                   | 21.39             | 16698           |
|                 | VENDOR TOTAL   |                   | 21.39             |                 |



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|--|----------------|----------------|--------------|
| 0267 CURLOTT, DAVE                     |                |                |              |
| 01494 056400053041 OFFICIAL V-BALL     |                | 60.00          | 16699        |
| VENDOR TOTAL                           |                | 60.00          |              |
| 0250 DAMHOFF, RUSS                     |                |                |              |
| 01494 056400055010 TRAVEL-B-BALL       |                | 315.94         | 16700        |
| 01494 056900354300 REIMBURSEMENT GAS   |                | 61.48          | 16700        |
| VENDOR TOTAL                           |                | 377.42         |              |
| 5853 DON MULLERY'S                     |                |                |              |
| 01494 056900354300 REPAIR AEROSTAR VAN |                | 97.24          | 16701        |
| VENDOR TOTAL                           |                | 97.24          |              |
| 5804 DRANE, PAULA                      |                |                |              |
| 01494 056600054300 SUPPLIES            |                | 26.67          | 16702        |
| VENDOR TOTAL                           |                | 26.67          |              |
| 3261 DUPAGE, COLLEGE OF                |                |                |              |
| 01494 056400053041 ENTRY FEE V-BALL    |                | 150.00         | 16703        |
| VENDOR TOTAL                           |                | 150.00         |              |
| EDWARDS ANDREW C                       |                |                |              |
| 01494 056904145902 REFUND CEC421 MV    |                | 30.00          | 16704        |
| VENDOR TOTAL                           |                | 30.00          |              |
| 1616 FEDERAL LIFE INSURANCE COMPANY    |                |                |              |
| 01494 010000021417 OCTOBER 15 PAYROLL  |                | 12.50          | 16705        |
| VENDOR TOTAL                           |                | 12.50          |              |
| 5804 FRANKLIN LIFE INSURANCE COMPANY   |                |                |              |
| 01494 010000021404 OCTOBER 15 PAYROLL  |                | 412.50         | 16706        |
| VENDOR TOTAL                           |                | 412.50         |              |
| 3270 FURLONG, MICHELLE                 |                |                |              |
| 01494 056400053041 V-BALL OFFICIAL     |                | 105.00         | 16707        |
| VENDOR TOTAL                           |                | 105.00         |              |
| 5989 GOVER, PHILIP E.                  |                |                |              |

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| DATE   | ACCOUNT                               | NUMBER                | AMOUNT    | NUMBER |
| 101494 | 011881455000                          | ROTARY CLUB QUARTERLY | 50.00     | 16708  |
|        | VENDOR TOTAL                          |                       | 50.00     |        |
| G6815  | GREAT AMERICAN INSURANCE COMPANY      |                       |           |        |
| 101494 | 010000021422                          | OCTOBER 15 PAYROLL    | 100.00    | 16709  |
|        | VENDOR TOTAL                          |                       | 100.00    |        |
|        | HAMPTON INN                           |                       |           |        |
| 101494 | 056400055041                          | HOTEL RESERVATIONS    | 361.02    | 16710  |
|        | VENDOR TOTAL                          |                       | 361.02    |        |
|        | HOME Banc                             |                       |           |        |
| 101494 | 010000012000                          | INVESTMENTS           | 100000.00 | 16711  |
|        | VENDOR TOTAL                          |                       | 100000.00 |        |
| H5870  | HORACE MANN INSURANCE COMPANY         |                       |           |        |
| 101494 | 010000021420                          | OCTOBER 15 PAYROLL    | 320.00    | 16712  |
|        | VENDOR TOTAL                          |                       | 320.00    |        |
|        | HUEBNER                               | PAUL V                |           |        |
| 101494 | 109913659900                          | ATHLETIC SCHOLARSHIP  | 385.00    | 16713  |
|        | VENDOR TOTAL                          |                       | 385.00    |        |
| I1400  | IDS LIFE INSURANCE COMPANY            |                       |           |        |
| 101494 | 010000021405                          | OCTOBER 15 PAYROLL    | 570.00    | 16714  |
|        | VENDOR TOTAL                          |                       | 570.00    |        |
| I4399  | ILLINOIS DEPARTMENT OF REVENUE        |                       |           |        |
| 101494 | 010000021300                          | OCTOBER 15 PAYROLL    | 5809.71   | 16715  |
|        | VENDOR TOTAL                          |                       | 5809.71   |        |
| I5574  | INTERNAL REVENUE SERVICE              |                       |           |        |
| 101494 | 010000021910                          | OCTOBER 15 PAYROLL    | 125.00    | 16716  |
|        | VENDOR TOTAL                          |                       | 125.00    |        |
| J0002  | JACKSON NATIONAL LIFE INSURANCE COMP. |                       |           |        |
| 101494 | 010000021425                          | OCTOBER 15 PAYROLL    | 200.00    | 16717  |
|        | VENDOR TOTAL                          |                       | 200.00    |        |

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|---------------|--------------------------------------|----------------------|-------------------|-------------------|-----------------|
| 0380          | KATHERINE SHAW                       | BETHEA HOSPITAL      |                   |                   |                 |
| 01494         | 010000044102                         | REFUND OVERPAYMENT   |                   | 40.00             | 16718           |
|               | VENDOR TOTAL                         |                      |                   | 40.00             |                 |
| 3464          | KIPPING, SARA                        |                      |                   |                   |                 |
| 01494         | 056400055051                         | TRAVEL-TENNIS        |                   | 412.27            | 16719           |
|               | VENDOR TOTAL                         |                      |                   | 412.27            |                 |
| 3470          | KIRGAN & ASSOCIATES                  |                      |                   |                   |                 |
| 01494         | 056900154300                         | SUPPLIES             |                   | 288.00            | 16720           |
|               | VENDOR TOTAL                         |                      |                   | 288.00            |                 |
| 0300          | LASALLE CO. - CLERK OF CIRCUIT COURT |                      |                   |                   |                 |
| 01494         | 010000021907                         | OCTOBER 15 PAYROLL   |                   | 195.00            | 16721           |
|               | VENDOR TOTAL                         |                      |                   | 195.00            |                 |
| 1870          | LESEMAN, JOLENE                      |                      |                   |                   |                 |
| 01494         | 056400053041                         | GAME WORKERS         |                   | 300.00            | 16722           |
| 01494         | 056400055011                         | TRAVEL               |                   | 120.14            | 16722           |
| 01494         | 056400055041                         | TRAVEL               |                   | 193.89            | 16722           |
| 01494         | 050000011300                         | PETTY CASH           |                   | 75.00             | 16722           |
|               | VENDOR TOTAL                         |                      |                   | 689.03            |                 |
| 8378          | LUTHERAN BROTHERHOOD                 |                      |                   |                   |                 |
| 01494         | 010000021416                         | OCTOBER 15 PAYROLL   |                   | 526.32            | 16723           |
|               | VENDOR TOTAL                         |                      |                   | 526.32            |                 |
|               | MESHBERGER                           | DAVID R              |                   |                   |                 |
| 01494         | 109913659900                         | ATHLETIC SCHOLARSHIP |                   | 150.00            | 16724           |
|               | VENDOR TOTAL                         |                      |                   | 150.00            |                 |
|               | NAMES PROJECT FOUNDATION             |                      |                   |                   |                 |
| 01494         | 056900154300                         | AIDS QUILT DISPLAY   |                   | 375.00            | 16725           |
|               | VENDOR TOTAL                         |                      |                   | 375.00            |                 |
| 3210          | NICHOLS, STEVE                       |                      |                   |                   |                 |
| 01494         | 011271153000                         | HONORARIUM           |                   | 25.00             | 16726           |
|               | VENDOR TOTAL                         |                      |                   | 25.00             |                 |

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|-----------------|---|-----------------------|-------------------|-------------------|-----------------|
| N5887<br>101494 | NORTHERN LIFE INSURANCE COMPANY<br>010000021414       | OCTOBER 15 PAYROLL    |                   | 110.00            | 16727           |
|                 | VENDOR TOTAL  |                       |                   | 110.00            |                 |
| N5900<br>101494 | NORTHWESTERN MUTUAL INSURANCE COMP.<br>010000021407   | OCTOBER 15 PAYROLL    |                   | 405.00            | 16728           |
|                 | VENDOR TOTAL  |                       |                   | 405.00            |                 |
|                 | NU PI CHAPTER   |                       |                   |                   |                 |
| 101494          | 011270055000  | TRAVEL-SPRINGFIELD    |                   | 330.00            | 16729           |
|                 | VENDOR TOTAL  |                       |                   | 330.00            |                 |
|                 | PETTY   | ROXANNE               |                   |                   |                 |
| 101494          | 010000044105  | TUITION REFUND-FALL   |                   | 192.00            | 16730           |
|                 | VENDOR TOTAL  |                       |                   | 192.00            |                 |
| P7065<br>101494 | PROFESSIONAL BENEFIT ADMINISTRATORS I<br>056900752100 | PAYMENT MEDICAL CLAIM |                   | 5119.25           | 16731           |
|                 | VENDOR TOTAL  |                       |                   | 5119.25           |                 |
| P7115<br>101494 | PRUDENTIAL INSURANCE COMPANY<br>010000021411          | OCTOBER 15 PAYROLL    |                   | 100.00            | 16732           |
|                 | VENDOR TOTAL  |                       |                   | 100.00            |                 |
|                 | RIVER VALLEY SAVINGS                                  |                       |                   |                   |                 |
| 101494          | 010000012000  | INVESTMENTS           | VOID              | .00               | 16733           |
|                 | VENDOR TOTAL  |                       |                   | .00               |                 |
| S0130<br>101494 | SAGMOE, JOHN<br>013800055000                          | MADRIGAL MEETING      |                   | 63.96             | 16734           |
|                 | VENDOR TOTAL  |                       |                   | 63.96             |                 |
| S0260<br>101494 | SANDSCHAFFER JOE<br>011271253000                      | HONORARIUM            |                   | 25.00             | 16735           |
|                 | VENDOR TOTAL  |                       |                   | 25.00             |                 |
| S0370           | SAUK VALLEY COMMUNITY COLLEGE                         |                       |                   |                   |                 |

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| VENDOR NAME                               | INVOICE | ACCOUNT  | CHECK  |
|---|---------|----------|--------|
| DATE ACCOUNT DESCRIPTION                  | NUMBER  | AMOUNT   | NUMBER |
| 01494 010000021907 OCT 15 PAYROLL         |         | 2.50     | 16736  |
| VENDOR TOTAL                              |         | 2.50     |        |
| 0820 SCENIC STAGE LINE, INC.              |         |          |        |
| 01494 056400055011 VAN RENTAL             |         | 161.96   | 16737  |
| VENDOR TOTAL                              |         | 161.96   |        |
| 0942 SCHOOL EMPLOYEES CREDIT UNION        |         |          |        |
| 01494 010000021600 OCTOBER 15 PAYROLL     |         | 24473.31 | 16738  |
| VENDOR TOTAL                              |         | 24473.31 |        |
| 2820 SHELL OIL COMPANY                    |         |          |        |
| 01494 010000021904 OCTOBER 15 PAYROLL     |         | 71.81    | 16739  |
| VENDOR TOTAL                              |         | 71.81    |        |
| 7470 SPRINT                               |         |          |        |
| 01494 017600057500 TELEPHONE              |         | 953.43   | 16740  |
| VENDOR TOTAL                              |         | 953.43   |        |
| STACHEWICZ NINA                           |         |          |        |
| 01494 056904145902 REFUND CEL365MV        |         | 30.00    | 16741  |
| VENDOR TOTAL                              |         | 30.00    |        |
| 7615 STATE UNIVERSITIES RETIREMENT SYSTEM |         |          |        |
| 01494 010000021100 OCTOBER 15 PAYROLL     |         | 16987.71 | 16742  |
| VENDOR TOTAL                              |         | 16987.71 |        |
| STEINER DAVID C                           |         |          |        |
| 01494 010000044204 CHECK FOR CHANGE       |         | 7.00     | 16743  |
| VENDOR TOTAL                              |         | 7.00     |        |
| 7628 STERLING FEDERAL BANK                |         |          |        |
| 01494 129200052800 FICA 10-15-94          |         | 81.47    | 16744  |
| 01494 129200052700 MEDICARE 10-15-94      |         | 1458.73  | 16744  |
| 01494 010000021200 OCTOBER 15 PAYROLL     |         | 25669.17 | 16744  |
| 01494 010000021701 OCTOBER 15 PAYROLL     |         | 81.57    | 16744  |
| 01494 010000021700 OCTOBER 15 PAYROLL     |         | 1458.83  | 16744  |
| VENDOR TOTAL                              |         | 28749.77 |        |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT            | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|-----------------------------------|-------------------------|-------------------|-------------------|-----------------|
| S0368          | SVCC FACULTY ASSOCIATION          |                         |                   |                   |                 |
| 101494         | 010000021800                      | OCTOBER 15 PAYROLL      |                   | 1209.71           | 16745           |
|                | VENDOR TOTAL                      |                         |                   | 1209.71           |                 |
| T1601          | TEACHERS INSURANCE                |                         |                   |                   |                 |
| 101494         | 010000021410                      | OCTOBER 15 PAYROLL      |                   | 4709.31           | 16746           |
| 101494         | 018100052900                      | LIFE INSURANCE          | VOID              | .00               | 16746           |
| 149410         | 010000021410                      | VOID CHECK              |                   | -4709.31          | 16746           |
|                | VENDOR TOTAL                      |                         |                   | .00               |                 |
| C3082          | THE CHRONICLE OF PHILANTHROPY     |                         |                   |                   |                 |
| 101494         | 018300054109                      | SUBSCRIPTION RENEWAL    |                   | 67.50             | 16747           |
|                | VENDOR TOTAL                      |                         |                   | 67.50             |                 |
| M5860          | THE MONOGRAM SHOPPE               |                         |                   |                   |                 |
| 101494         | 056400054341                      | VOLLEY BALL T-SHIRTS    |                   | 165.00            | 16748           |
|                | VENDOR TOTAL                      |                         |                   | 165.00            |                 |
| T2818          | THOMAS, ROBERT SR.                |                         |                   |                   |                 |
| 101494         | 012100055000                      | TRAVEL-KISHWAUKEE       |                   | 33.92             | 16749           |
|                | VENDOR TOTAL                      |                         |                   | 33.92             |                 |
|                | ULLRICK                           | B SUE                   |                   |                   |                 |
| 101494         | 056904145902                      | REFUND-CEL 365 MV       |                   | 30.00             | 16750           |
|                | VENDOR TOTAL                      |                         |                   | 30.00             |                 |
| U4545          | ULLRICK, STEVE                    |                         |                   |                   |                 |
| 101494         | 013100055000                      | TRAVEL                  |                   | 56.26             | 16751           |
|                | VENDOR TOTAL                      |                         |                   | 56.26             |                 |
| U5350          | UNITED WAY OF STERLING-ROCK FALLS |                         |                   |                   |                 |
| 101494         | 010000021902                      | OCTOBER 15 PAYROLL      |                   | 67.09             | 16752           |
|                | VENDOR TOTAL                      |                         |                   | 67.09             |                 |
| U5340          | US POSTMASTER - DIXON             |                         |                   |                   |                 |
| 101494         | 019200054402                      | THIRD CLASS BULK MAILIN |                   | 500.00            | 16753           |
|                | VENDOR TOTAL                      |                         |                   | 500.00            |                 |

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| ENDOR<br>DATE | VENDOR NAME<br>ACCOUNT DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|---------------|------------------------------------|-------------------|-------------------|-----------------|
| 3453          | VINSON, MARILYN                    |                   |                   |                 |
| 01494         | 019100055000 TRAVEL-CHICAGO        |                   | 217.15            | 16754           |
|               | VENDOR TOTAL                       |                   | 217.15            |                 |
| 0100          | WADDELL AND REED                   |                   |                   |                 |
| 01494         | 010000021419 OCTOBER 15 PAYROLL    |                   | 700.00            | 16755           |
|               | VENDOR TOTAL                       |                   | 700.00            |                 |
|               | WEST, SHERRY                       |                   |                   |                 |
| 01494         | 103914359900 SPEAKER FEE           |                   | 300.00            | 16756           |
|               | VENDOR TOTAL                       |                   | 300.00            |                 |
| 1883          | WESTERN ILLINOIS UNIVERSITY        |                   |                   |                 |
| 01494         | 011881355000 CONFER-EXPO           |                   | 75.00             | 16757           |
|               | VENDOR TOTAL                       |                   | 75.00             |                 |
| 1601          | TEACHERS INSURANCE                 |                   |                   |                 |
| 01494         | 010000021410 OCTOBER 15 PAYROLL    |                   | 4709.31           | 16758           |
|               | VENDOR TOTAL                       |                   | 4709.31           |                 |
|               | TEACHERS INSURANCE & ANNUITY ASSN  |                   |                   |                 |
| 01494         | 018100052900 PRES LIFE INS         |                   | 760.00            | 16759           |
|               | VENDOR TOTAL                       |                   | 760.00            |                 |
|               | ADAMS JEFFREY M                    |                   |                   |                 |
| 01494         | 010000013926 GRANT CHECK           |                   | 300.00            | 16771           |
|               | VENDOR TOTAL                       |                   | 300.00            |                 |
|               | ALTER DEBBIE J                     |                   |                   |                 |
| 01494         | 010000013926 GRANT CHECK           |                   | 250.00            | 16772           |
|               | VENDOR TOTAL                       |                   | 250.00            |                 |
|               | ANDERSON ATHENA L                  |                   |                   |                 |
| 01494         | 010000013926 GRANT CHECK           |                   | 265.31            | 16773           |
|               | VENDOR TOTAL                       |                   | 265.31            |                 |
|               | BARKLEY STEVEN A                   |                   |                   |                 |

VOID CHECKS\*\*\*\*16760 - 16770

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT | DESCRIPTION        | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------|--------------------|-------------------|-------------------|-----------------|
| 101494         | 0100000013926          | GRANT CHECK        |                   | 84.30             | 16774           |
|                |                        | VENDOR TOTAL       |                   | 84.30             |                 |
|                |                        | BOLLMAN ANDREW J   |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 67.71             | 16775           |
|                |                        | VENDOR TOTAL       |                   | 67.71             |                 |
|                |                        | BROWN JOHN W       |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 62.06             | 16776           |
|                |                        | VENDOR TOTAL       |                   | 62.06             |                 |
|                |                        | BRUNK TRUDIE A     |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 555.00            | 16777           |
|                |                        | VENDOR TOTAL       |                   | 555.00            |                 |
|                |                        | BURKE SANDY LEE    |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 200.00            | 16778           |
|                |                        | VENDOR TOTAL       |                   | 200.00            |                 |
|                |                        | CASILLAS GAIL L    |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 193.82            | 16779           |
|                |                        | VENDOR TOTAL       |                   | 193.82            |                 |
|                |                        | CHAVIRA ALEJANDRO  |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 77.15             | 16780           |
|                |                        | VENDOR TOTAL       |                   | 77.15             |                 |
|                |                        | CORNWELL MATTHEW S |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 250.00            | 16781           |
|                |                        | VENDOR TOTAL       |                   | 250.00            |                 |
|                |                        | DAVIS JESSICA A    |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 300.00            | 16782           |
|                |                        | VENDOR TOTAL       |                   | 300.00            |                 |
|                |                        | DEMPSEY MATTHEW D  |                   |                   |                 |
| 101494         | 0100000013926          | GRANT CHECK        |                   | 375.00            | 16783           |
|                |                        | VENDOR TOTAL       |                   | 375.00            |                 |



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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT             | DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------------------|-------------|-------------------|-------------------|-----------------|
| 01494          | DENISON JENNIFER M<br>010000013926 | GRANT CHECK |                   | 300.00            | 16784           |
|                | VENDOR TOTAL                       |             |                   | 300.00            |                 |
| 01494          | DILGER MICHAEL J<br>010000013926   | GRANT CHECK |                   | 120.75            | 16785           |
|                | VENDOR TOTAL                       |             |                   | 120.75            |                 |
| 01494          | DUFFY JOANNA M<br>010000013926     | GRANT CHECK |                   | 300.00            | 16786           |
|                | VENDOR TOTAL                       |             |                   | 300.00            |                 |
| 01494          | ENGLISH LISA M<br>010000013926     | GRANT CHECK |                   | 112.53            | 16787           |
|                | VENDOR TOTAL                       |             |                   | 112.53            |                 |
| 01494          | FOUST JACQUELYN<br>010000013926    | GRANT CHECK |                   | 277.25            | 16788           |
|                | VENDOR TOTAL                       |             |                   | 277.25            |                 |
| 01494          | GARZA FRANK V JR<br>010000013926   | GRANT CHECK |                   | 5.85              | 16789           |
|                | VENDOR TOTAL                       |             |                   | 5.85              |                 |
| 01494          | GREENWOOD LINDA J<br>010000013926  | GRANT CHECK |                   | 339.37            | 16790           |
|                | VENDOR TOTAL                       |             |                   | 339.37            |                 |
| 01494          | GUZZARDO LYNETTE M<br>010000013926 | GRANT CHECK |                   | 375.00            | 16791           |
|                | VENDOR TOTAL                       |             |                   | 375.00            |                 |
| 01494          | GWALTNEY JACQUELYN<br>010000013926 | GRANT CHECK |                   | 250.00            | 16792           |
|                | VENDOR TOTAL                       |             |                   | 250.00            |                 |
|                | HANNAN JOLEEN M                    |             |                   |                   |                 |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------------------|-------------------|-------------------|-----------------|
| 101494         | 010000013926 GRANT CHECK           |                   | 300.00            | 16793           |
|                | VENDOR TOTAL                       |                   | 300.00            |                 |
|                | HANSEN ERIC B                      |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 175.00            | 16794           |
|                | VENDOR TOTAL                       |                   | 175.00            |                 |
|                | HARRISON GENELLE                   |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 23.77             | 16795           |
|                | VENDOR TOTAL                       |                   | 23.77             |                 |
|                | HOWARD MINDY A                     |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 150.00            | 16796           |
|                | VENDOR TOTAL                       |                   | 150.00            |                 |
|                | HOWLETT CHASTITY M                 |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 111.30            | 16797           |
|                | VENDOR TOTAL                       |                   | 111.30            |                 |
|                | JACOBS KELLEY                      |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 300.00            | 16798           |
|                | VENDOR TOTAL                       |                   | 300.00            |                 |
|                | JENSEN KENDRA S                    |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 300.00            | 16799           |
|                | VENDOR TOTAL                       |                   | 300.00            |                 |
|                | JORDAN BETTY L                     |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 143.67            | 16800           |
|                | VENDOR TOTAL                       |                   | 143.67            |                 |
|                | KELLY JEANINE M                    |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 61.96             | 16801           |
|                | VENDOR TOTAL                       |                   | 61.96             |                 |
|                | KNOX SHANE J                       |                   |                   |                 |
| 101494         | 010000013926 GRANT CHECK           |                   | 300.00            | 16802           |
|                | VENDOR TOTAL                       |                   | 300.00            |                 |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT             | DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------------------|-------------|-------------------|-------------------|-----------------|
| 01494          | LIFKA CRYSTAL A<br>010000013926    | GRANT CHECK |                   | 300.00            | 16803           |
|                | VENDOR TOTAL                       |             |                   | 300.00            |                 |
| 01494          | LOGEMANN TIMOTHY S<br>010000013926 | GRANT CHECK |                   | 34.70             | 16804           |
|                | VENDOR TOTAL                       |             |                   | 34.70             |                 |
| 01494          | MALLICOAT BRANDY K<br>010000013926 | GRANT CHECK |                   | 300.00            | 16805           |
|                | VENDOR TOTAL                       |             |                   | 300.00            |                 |
| 01494          | MARLIER MICHAEL A<br>010000013926  | GRANT CHECK |                   | 172.00            | 16806           |
|                | VENDOR TOTAL                       |             |                   | 172.00            |                 |
| 01494          | MASSINGILL PAMELA<br>010000013926  | GRANT CHECK |                   | 783.35            | 16807           |
|                | VENDOR TOTAL                       |             |                   | 783.35            |                 |
| 01494          | MATHES AARON M<br>010000013926     | GRANT CHECK |                   | 66.80             | 16808           |
|                | VENDOR TOTAL                       |             |                   | 66.80             |                 |
| 01494          | MATZNICK BROOKE N<br>010000013926  | GRANT CHECK |                   | 175.11            | 16809           |
|                | VENDOR TOTAL                       |             |                   | 175.11            |                 |
| 01494          | MAURICE KERRIE S<br>010000013926   | GRANT CHECK |                   | 400.00            | 16810           |
|                | VENDOR TOTAL                       |             |                   | 400.00            |                 |
| 01494          | O'BRIEN SHANNON<br>010000013926    | GRANT CHECK |                   | 300.00            | 16811           |
|                | VENDOR TOTAL                       |             |                   | 300.00            |                 |
|                | O'BRYAN RITA N                     |             |                   |                   |                 |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT | DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------|-------------|-------------------|-------------------|-----------------|
| 101494         | 010000013926           | GRANT CHECK |                   | 500.00            | 16812           |
|                | VENDOR TOTAL           |             |                   | 500.00            |                 |
|                | OLINGER GABE M         |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 88.10             | 16813           |
|                | VENDOR TOTAL           |             |                   | 88.10             |                 |
|                | OLTMANS JENNIFER L     |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 300.00            | 16814           |
|                | VENDOR TOTAL           |             |                   | 300.00            |                 |
|                | PHILLIPS SHANE M       |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 136.71            | 16815           |
|                | VENDOR TOTAL           |             |                   | 136.71            |                 |
|                | PLUMB CRYSTAL D        |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 118.82            | 16816           |
|                | VENDOR TOTAL           |             |                   | 118.82            |                 |
|                | POLITSCH GEOFFREY M    |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 200.00            | 16817           |
|                | VENDOR TOTAL           |             |                   | 200.00            |                 |
|                | RAINBOLT JULIE A       |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 300.44            | 16818           |
|                | VENDOR TOTAL           |             |                   | 300.44            |                 |
|                | SCHMITT RANDY A        |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 300.00            | 16819           |
|                | VENDOR TOTAL           |             |                   | 300.00            |                 |
|                | SITTER CATHERINE       |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 136.72            | 16820           |
|                | VENDOR TOTAL           |             |                   | 136.72            |                 |
|                | SLAGER JODI L          |             |                   |                   |                 |
| 101494         | 010000013926           | GRANT CHECK |                   | 250.00            | 16821           |
|                | VENDOR TOTAL           |             |                   | 250.00            |                 |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT              | DESCRIPTION | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|-------------------------------------|-------------|-------------------|-------------------|-----------------|
| 01494          | SMITH AMANDA L<br>010000013926      | GRANT CHECK |                   | 369.75            | 16822           |
|                | VENDOR TOTAL                        |             |                   | 369.75            |                 |
| 01494          | SPENCER ALISHA J<br>010000013926    | GRANT CHECK |                   | 34.06             | 16823           |
|                | VENDOR TOTAL                        |             |                   | 34.06             |                 |
| 01494          | STROUP CHAD J<br>010000013926       | GRANT CHECK |                   | 10.67             | 16824           |
|                | VENDOR TOTAL                        |             |                   | 10.67             |                 |
| 01494          | SUGARS TAMALA J<br>010000013926     | GRANT CHECK |                   | 150.00            | 16825           |
|                | VENDOR TOTAL                        |             |                   | 150.00            |                 |
| 01494          | TALBOTT AMANDA N<br>010000013926    | GRANT CHECK |                   | 100.00            | 16826           |
|                | VENDOR TOTAL                        |             |                   | 100.00            |                 |
| 01494          | WAGNER JODI L<br>010000013926       | GRANT CHECK |                   | 71.00             | 16827           |
|                | VENDOR TOTAL                        |             |                   | 71.00             |                 |
| 01494          | WALLINGFORD ROBERTA<br>010000013926 | GRANT CHECK |                   | 154.22            | 16828           |
|                | VENDOR TOTAL                        |             |                   | 154.22            |                 |
| 01494          | WEISER ERIN<br>010000013926         | GRANT CHECK |                   | 155.00            | 16829           |
|                | VENDOR TOTAL                        |             |                   | 155.00            |                 |
|                | VOID CHECK                          |             |                   | .00               | 16830           |

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| VENDOR<br>DATE               | VENDOR NAME<br>ACCOUNT          | DESCRIPTION       | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|------------------------------|---------------------------------|-------------------|-------------------|-------------------|-----------------|
|                              | VOID CHECK                      |                   |                   | .00               | 16831           |
|                              | VOID CHECK                      |                   |                   | .00               | 16832           |
|                              | VOID CHECK                      |                   |                   | .00               | 16833           |
| VOID CHECKS****16834 - 16844 |                                 |                   |                   |                   |                 |
| A4435                        | ALFANO, CINDY                   |                   |                   |                   |                 |
| 102194                       | 013800055000                    | TRAVEL-MACOMB     |                   | 89.94             | 16845           |
|                              | VENDOR TOTAL                    |                   |                   | 89.94             |                 |
|                              | ALMASSY, JOSIE                  |                   |                   |                   |                 |
| 102194                       | 056910154300                    | SUPPLIES          |                   | 89.78             | 16846           |
|                              | VENDOR TOTAL                    |                   |                   | 89.78             |                 |
| A7485                        | ASSOC. OF PHYSICAL PLANT ADMIN. |                   |                   |                   |                 |
| 102194                       | 027100054104                    | MEMBERSHIP        |                   | 206.25            | 16847           |
|                              | VENDOR TOTAL                    |                   |                   | 206.25            |                 |
| B1729                        | BEHRENDT, RICHARD L.            |                   |                   |                   |                 |
| 102194                       | 018100052900                    | GYRO CLUB DINNER  |                   | 16.00             | 16848           |
| 102194                       | 018100055000                    | TRAVEL            |                   | 212.94            | 16848           |
|                              | VENDOR TOTAL                    |                   |                   | 228.94            |                 |
| B6785                        | BRADLEY, JAMI                   |                   |                   |                   |                 |
| 102194                       | 018200055000                    | TRAVEL            |                   | 49.01             | 16849           |
|                              | VENDOR TOTAL                    |                   |                   | 49.01             |                 |
| C1840                        | CENTEL TELEPHONE COMPANY        |                   |                   |                   |                 |
| 102194                       | 017600057500                    | MONTHLY TELEPHONE |                   | 2039.98           | 16850           |
|                              | VENDOR TOTAL                    |                   |                   | 2039.98           |                 |
|                              | CRANE, ESTHER                   |                   |                   |                   |                 |
| 102194                       | 056904145900                    | REFUND SAUK SAGE  |                   | 15.00             | 16851           |
|                              | VENDOR TOTAL                    |                   |                   | 15.00             |                 |

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| ENDOR<br>DATE | VENDOR NAME<br>ACCOUNT     | DESCRIPTION            | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|---------------|----------------------------|------------------------|-------------------|-------------------|-----------------|
| 02194         | DEVAN                      | CURTIS L               |                   |                   |                 |
|               | 018200055000               | CONFERENCE             |                   | 17.32             | 16852           |
|               | VENDOR TOTAL               |                        |                   | 17.32             |                 |
| 02194         | DIXON VETERINARY HOSPITAL  |                        |                   |                   |                 |
|               | 011160053000               | CONTRACTUAL            |                   | 12.50             | 16853           |
|               | VENDOR TOTAL               |                        |                   | 12.50             |                 |
| 02194         | DOUBLETREE HOTEL           |                        |                   |                   |                 |
|               | 013800055000               | HOTEL ROOM-KANSAS CITY |                   | 268.16            | 16854           |
|               | VENDOR TOTAL               |                        |                   | 268.16            |                 |
| 02194         | DRANE, PAULA               |                        |                   |                   |                 |
|               | 056600054300               | SUPPLIES               |                   | 51.81             | 16855           |
|               | VENDOR TOTAL               |                        |                   | 51.81             |                 |
| 02194         | ESTATE OF                  |                        |                   |                   |                 |
|               | 010000044209               | LAB REFUND-FALL        |                   | 12.00             | 16856           |
| 02194         | 010000044105               | TUITION REFUND-FALL    |                   | 480.00            | 16856           |
|               | VENDOR TOTAL               |                        |                   | 492.00            |                 |
| 02194         | FREEPORT MEMORIAL HOSPITAL |                        |                   |                   |                 |
|               | 011271451302               | CONTRACT               |                   | 1518.75           | 16857           |
|               | VENDOR TOTAL               |                        |                   | 1518.75           |                 |
| 02194         | FURLONG, MICHELLE          |                        |                   |                   |                 |
|               | 056400053041               | V-BALL OFFICIAL        |                   | 65.00             | 16858           |
|               | VENDOR TOTAL               |                        |                   | 65.00             |                 |
| 02194         | GERALD, JEANINE            |                        |                   |                   |                 |
|               | 056400053041               | V-BALL OFFICIAL        |                   | 65.00             | 16859           |
|               | VENDOR TOTAL               |                        |                   | 65.00             |                 |
| 02194         | GLENN, JOHN                |                        |                   |                   |                 |
|               | 103913254900               | LPN RAFFLE-1ST PLACE   |                   | 150.00            | 16860           |
|               | VENDOR TOTAL               |                        |                   | 150.00            |                 |
| 7058          | GROHARING RICHARD          |                        |                   |                   |                 |

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| 102194         | 019100055000                        | TRAVEL                 |                   | 88.93             | 16861           |
|                | VENDOR TOTAL                        |                        |                   | 88.93             |                 |
| 10262          | HAPPACH, RONALD                     |                        |                   |                   |                 |
| 102194         | 011230055000                        | TRAVEL                 |                   | 80.04             | 16862           |
|                | VENDOR TOTAL                        |                        |                   | 80.04             |                 |
|                | HOWARD JOHNSON                      |                        |                   |                   |                 |
| 102194         | 056400055010                        | MOTEL ROOMS-EVANSVILLE |                   | 298.80            | 16863           |
|                | VENDOR TOTAL                        |                        |                   | 298.80            |                 |
|                | I. A. E. E. E.                      |                        |                   |                   |                 |
| 102194         | 011230055000                        | REGISTRATION FEE       |                   | 85.00             | 16864           |
|                | VENDOR TOTAL                        |                        |                   | 85.00             |                 |
|                | IAEEE                               |                        |                   |                   |                 |
| 102194         | 011230055000                        | REGISTRATION FEE       |                   | 85.00             | 16865           |
|                | VENDOR TOTAL                        |                        |                   | 85.00             |                 |
| 14398          | IL COUNCIL OF CC ADMINISTRATORS     |                        |                   |                   |                 |
| 102194         | 013800055000                        | REGISTRATION CONF. FEE |                   | 75.00             | 16866           |
|                | VENDOR TOTAL                        |                        |                   | 75.00             |                 |
| 14402          | ILLINOIS ASSOCIATION FOR EDUC. TECH |                        |                   |                   |                 |
| 102194         | 012100055000                        | REGISTRATION           |                   | 124.00            | 16867           |
|                | VENDOR TOTAL                        |                        |                   | 124.00            |                 |
|                | JAHN                                | JEFFREY S              |                   |                   |                 |
| 102194         | 056400055010                        | DRIVER FOR EVANSVILLE  |                   | 100.00            | 16868           |
|                | VENDOR TOTAL                        |                        |                   | 100.00            |                 |
|                | KING                                | EDWIN E                |                   |                   |                 |
| 102194         | 0500000013905                       | STUDENT LOAN 1-20-95   |                   | 150.00            | 16869           |
|                | VENDOR TOTAL                        |                        |                   | 150.00            |                 |
|                | LAW, LORI                           |                        |                   |                   |                 |
| 102194         | 103913254900                        | LPN RAFFLE-3RD PLACE   |                   | 60.00             | 16870           |
|                | VENDOR TOTAL                        |                        |                   | 60.00             |                 |



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| 1870          | LESEMAN, JOLENE              |                  |                   |                   |                 |
| 02194         | 056400055041                 | TRAVEL-V-BALL    |                   | 488.43            | 16871           |
| 02194         | 056400053041                 | GAME WORKERS     |                   | 70.00             | 16871           |
| 02194         | 056400055041                 | SCOUTING-V-BALL  |                   | 70.00             | 16871           |
| 02194         | 056400053041                 | GAME WORKERS     |                   | 70.00             | 16871           |
|               | VENDOR TOTAL                 |                  |                   | 698.43            |                 |
| 3221          | LIFESONG AUDIO               |                  |                   |                   |                 |
| 02194         | 056910154300                 | REPAIRS          |                   | 1197.00           | 16872           |
|               | VENDOR TOTAL                 |                  |                   | 1197.00           |                 |
|               | LISA KASTELLO                |                  |                   |                   |                 |
| 02194         | 056904154300                 | SUPPLIES         |                   | 90.00             | 16873           |
|               | VENDOR TOTAL                 |                  |                   | 90.00             |                 |
|               | LNNLRCD                      |                  |                   |                   |                 |
| 02194         | 056904153000                 | ROOM RENTAL      |                   | 40.00             | 16874           |
|               | VENDOR TOTAL                 |                  |                   | 40.00             |                 |
| 0273          | MARLIER, RONALD              |                  |                   |                   |                 |
| 02194         | 013800055000                 | TRAVEL-MILWAUKEE |                   | 153.06            | 16875           |
|               | VENDOR TOTAL                 |                  |                   | 153.06            |                 |
| 0380          | MATHIS, JERRY                |                  |                   |                   |                 |
| 02194         | 011150055000                 | TRAVEL-DECATUR   |                   | 285.00            | 16876           |
|               | VENDOR TOTAL                 |                  |                   | 285.00            |                 |
|               | MCCORMICK                    | LESLIE           |                   |                   |                 |
| 02194         | 056904154300                 | SUPPLIES         |                   | 216.00            | 16877           |
|               | VENDOR TOTAL                 |                  |                   | 216.00            |                 |
|               | MCLAUGHLIN                   | REBECCA J        |                   |                   |                 |
| 02194         | 010000049900                 | CHECK FOR CHANGE |                   | 150.00            | 16878           |
|               | VENDOR TOTAL                 |                  |                   | 150.00            |                 |
|               | NATIONAL WILDLIFE FEDERATION |                  |                   |                   |                 |
| 02194         | 056600054300                 | SUBSCRIPTION     |                   | 12.00             | 16879           |
|               | VENDOR TOTAL                 |                  |                   | 12.00             |                 |

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| 102194          | NAUMAN, DAVE<br>103913254900                          | LPN RAFFLE-2ND PLACE           |                   | 90.00             | 16880           |
|                 | VENDOR TOTAL  |                                |                   | 90.00             |                 |
| N1755<br>102194 | NELSON, LAVON<br>011881355000                         | TRAVEL                         |                   | 13.34             | 16881           |
|                 | VENDOR TOTAL  |                                |                   | 13.34             |                 |
| N1880<br>102194 | NESTLE BEICH<br>103913554900                          | SUPPLIES                       |                   | 432.00            | 16882           |
|                 | VENDOR TOTAL  |                                |                   | 432.00            |                 |
| O5577<br>102194 | ON TRACK COMPUTER SYSTEM<br>011230054102              | SUPPLIES                       |                   | 28.00             | 16883           |
|                 | VENDOR TOTAL  |                                |                   | 28.00             |                 |
| P7065<br>102194 | PROFESSIONAL BENEFIT ADMINISTRATORS I<br>056900752100 | MEDICAL CLAIMS 10-17-94        |                   | 4833.82           | 16884           |
|                 | VENDOR TOTAL  |                                |                   | 4833.82           |                 |
| S0820<br>102194 | SCENIC STAGE LINE, INC.<br>056400055010               | RENTAL VAN                     |                   | 116.81            | 16885           |
|                 | VENDOR TOTAL  |                                |                   | 116.81            |                 |
| 102194          | SCHROCK<br>010000044105                               | DIANA L<br>TUITION REFUND-FALL |                   | 40.00             | 16886           |
| 102194          | 010000044209  | LAB REFUND-FALL                |                   | 5.00              | 16886           |
|                 | VENDOR TOTAL  |                                |                   | 45.00             |                 |
| S1725<br>102194 | SEGUIN, MICHAEL<br>011881155000                       | TRAVEL                         |                   | 11.31             | 16887           |
|                 | VENDOR TOTAL  |                                |                   | 11.31             |                 |
| S7660<br>102194 | STEWART, JAMES L.<br>056400055030                     | TRAVEL-GOLF                    |                   | 229.11            | 16888           |
|                 | VENDOR TOTAL  |                                |                   | 229.11            |                 |
| S8272           | SURREY, PETER J. REVEREND                             |                                |                   |                   |                 |

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| 02194         | 011150055000 TRAVEL                  |                   | 153.36            | 16889           |
|               | VENDOR TOTAL                         |                   | 153.36            |                 |
| 8125          | TUFTY, JEANINE                       |                   |                   |                 |
| 02194         | 011271255000 TRAVEL-IN DISTRICT      |                   | 88.16             | 16890           |
|               | VENDOR TOTAL                         |                   | 88.16             |                 |
| 9654          | TYNE, MARGARET                       |                   |                   |                 |
| 02194         | 019100055000 TRAVEL-CHICAGO          |                   | 438.82            | 16891           |
|               | VENDOR TOTAL                         |                   | 438.82            |                 |
| 5340          | US POSTMASTER - DIXON                |                   |                   |                 |
| 02194         | 019200054402 PATHFINDER MAILING      |                   | 1000.00           | 16892           |
|               | VENDOR TOTAL                         |                   | 1000.00           |                 |
| 5343          | US POSTMASTER - ROCK ISLAND          |                   |                   |                 |
| 02194         | 019200054402 PATHFINDER MAILING      |                   | 1500.00           | 16893           |
|               | VENDOR TOTAL                         |                   | 1500.00           |                 |
| 5344          | US POSTMASTER - ROCKFORD             |                   |                   |                 |
| 02194         | 019200054402 PATHFINDER MAILING      |                   | 2200.00           | 16894           |
|               | VENDOR TOTAL                         |                   | 2200.00           |                 |
|               | VACHON ELAINE J                      |                   |                   |                 |
| 02194         | 010000013931 FALL REFUND- REC'D MILI |                   | 440.00            | 16895           |
|               | VENDOR TOTAL                         |                   | 440.00            |                 |
|               | WILKINSON CHRISTOPHE                 |                   |                   |                 |
| 02194         | 050000011300 PETTY CASH              |                   | 100.00            | 16896           |
|               | VENDOR TOTAL                         |                   | 100.00            |                 |
| 3373          | WILLIAMS, MARK PROF.                 |                   |                   |                 |
| 02194         | 056910154300 TRAVEL EXPENSES         |                   | 69.60             | 16897           |
|               | VENDOR TOTAL                         |                   | 69.60             |                 |
| 3375          | WILLIAMSON, JUDY                     |                   |                   |                 |
| 02194         | 019200053900 TRAVEL                  |                   | 183.56            | 16898           |
|               | VENDOR TOTAL                         |                   | 183.56            |                 |

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| 103194         | AIMASOFT INC<br>011230054122                      | TOOL KIT              | 4406              | 15.00             | 16910           |
|                | VENDOR TOTAL                                      |                       |                   | 15.00             |                 |
| 103194         | ALDRICH CHEMICAL COMPANY, INC.<br>011160054112    | CHEMISTRY SUPPLIES    | 84121             | 66.22             | 16911           |
|                | VENDOR TOTAL                                      |                       |                   | 66.22             |                 |
| 103194         | AM MULTIGRAPHICS<br>120000017300                  | REPAIRS               | T2007             | 471.00            | 16912           |
| 103194         | 056700054300                                      | SUPPLIES              | 60067             | 553.75            | 16912           |
| 103194         | 120000017300                                      | SERVICE               | T2007             | 172.00            | 16912           |
|                | VENDOR TOTAL                                      |                       |                   | 1196.75           |                 |
| 103194         | AMERICAN ASSOC. OF COMM. COLLEGES<br>018100054101 | BOOK                  |                   | 15.00             | 16913           |
| 103194         | 019200054600                                      | ANNUAL DUES           |                   | 1760.00           | 16913           |
|                | VENDOR TOTAL                                      |                       |                   | 1775.00           |                 |
| 103194         | AMERICAN DEMOGRAPHICS<br>018300054109             | SUBSCRIPTION          |                   | 62.00             | 16914           |
|                | VENDOR TOTAL                                      |                       |                   | 62.00             |                 |
| 103194         | APPLE COMPUTER<br>011881954102                    | UPGRADE KIT           | 23372             | 10.00             | 16915           |
| 103194         | 018200054101                                      | MICROSOFT POWERPOINT  | A0380             | 99.95             | 16915           |
|                | VENDOR TOTAL                                      |                       |                   | 109.95            |                 |
| 103194         | ARATEX SERVICES, INC.<br>011171653000             | TOWEL SERVICE         |                   | 235.26            | 16916           |
|                | VENDOR TOTAL                                      |                       |                   | 235.26            |                 |
| 103194         | ARROW BUSINESS SYSTEMS<br>013100054101            | STUDENT FEE ADJ FORMS | 17341             | 165.88            | 16917           |
|                | VENDOR TOTAL                                      |                       |                   | 165.88            |                 |
| 103194         | ATHLETIC PUBLISHING COMPANY<br>056400054600       | ATHLETICS BLUE BOOK   | 62621             | 29.95             | 16918           |
|                | VENDOR TOTAL                                      |                       |                   | 29.95             |                 |

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| B & W TV & APPLIANCES            |              |                         |                |                |              |
| 03194                            | 012100053000 | ADJUST SATELLITE DISH   |                | 60.00          | 16919        |
| VENDOR TOTAL                     |              |                         |                | 60.00          |              |
| BAKER & TAYLOR                   |              |                         |                |                |              |
| 03194                            | 012100054500 | BOOK                    | J1929          | 12.71          | 16920        |
| 03194                            | 012100054500 | BOOKS                   | H1917          | 57.93          | 16920        |
| VENDOR TOTAL                     |              |                         |                | 70.64          |              |
| BAKER & TAYLOR                   |              |                         |                |                |              |
| 03194                            | 012100054500 | BOOKS                   |                | 43.87          | 16921        |
| VENDOR TOTAL                     |              |                         |                | 43.87          |              |
| BLACK HAWK COLLEGE               |              |                         |                |                |              |
| 03194                            | 019700059300 | FALL CHARGEBACK         |                | 1464.00        | 16922        |
| VENDOR TOTAL                     |              |                         |                | 1464.00        |              |
| BRANDYWINE RESTAURANT AND LOUNGE |              |                         |                |                |              |
| 03194                            | 018100055600 | ADMIN COUNCIL LUNCHESES | 22702          | 65.54          | 16923        |
| 03194                            | 019200052902 | RECOGNITION DINNER      | 54745          | 819.37         | 16923        |
| 03194                            | 011881255000 | INDUS. COUNCIL MEETING  | 22725          | 30.89          | 16923        |
| VENDOR TOTAL                     |              |                         |                | 915.80         |              |
| BRANSON ELECTRIC                 |              |                         |                |                |              |
| 03194                            | 027100053000 | MOTION SENSOR-SEC LAB   | 10242          | 363.38         | 16924        |
| VENDOR TOTAL                     |              |                         |                | 363.38         |              |
| BRING GAS SERVICES CORP.         |              |                         |                |                |              |
| 03194                            | 027600057100 | GAS SERVICE             | 09199          | 7968.00        | 16925        |
| VENDOR TOTAL                     |              |                         |                | 7968.00        |              |
| BRODART COMPANY                  |              |                         |                |                |              |
| 03194                            | 012100054103 | OVERDUE POSTCARDS       | 46994          | 193.04         | 16926        |
| VENDOR TOTAL                     |              |                         |                | 193.04         |              |
| BROWNING-FERRIS INDUSTRIES       |              |                         |                |                |              |
| 03194                            | 027100053000 | SEWAGE DISPOSAL         | 5868           | 230.00         | 16927        |
| VENDOR TOTAL                     |              |                         |                | 230.00         |              |

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| B7200          | BSN SPORTS                         |                         |                   |                   |                 |
| 103194         | 056400054320                       | BALL FIELD SCREENS      | 87582             | 736.56            | 16928           |
|                | VENDOR TOTAL                       |                         |                   | 736.56            |                 |
| C0005          | C & N SUPPLY                       |                         |                   |                   |                 |
| 103194         | 011230054132                       | TOOLS & SUPPLIES        | 94403             | 111.39            | 16929           |
|                | VENDOR TOTAL                       |                         |                   | 111.39            |                 |
| C0255          | CAMPUS TECHNOLOGY                  |                         |                   |                   |                 |
| 103194         | 011210054112                       | COMPUTER SUPPLIES       | 35820             | 185.00            | 16930           |
| 103194         | 011210054112                       | COMPUTER SUPPLIES       | 35826             | 585.00            | 16930           |
| 103194         | 011210054112                       | MAC-IN-DOS              | 35741             | 99.00             | 16930           |
|                | VENDOR TOTAL                       |                         |                   | 869.00            |                 |
| C0380          | CATERPILLAR-ENGINE PROTECTION PLAN |                         |                   |                   |                 |
| 103194         | 027600053000                       | MAINT CONTR             | 10323             | 1999.55           | 16931           |
|                | VENDOR TOTAL                       |                         |                   | 1999.55           |                 |
| C0382          | CAUSE                              |                         |                   |                   |                 |
| 103194         | 019500054101                       | SUPPLIES                | 38558             | 147.40            | 16932           |
|                | VENDOR TOTAL                       |                         |                   | 147.40            |                 |
| C2529          | CGH HOME HEALTH CENTER             |                         |                   |                   |                 |
| 103194         | 011271354102                       | NURSING SUPPLIES        | 17507             | 406.00            | 16933           |
| 103194         | 011271254102                       | INFUSION PUMP, TUBING E | 21438             | 436.00            | 16933           |
|                | VENDOR TOTAL                       |                         |                   | 842.00            |                 |
| C2531          | CGH MEDICAL CENTER                 |                         |                   |                   |                 |
| 103194         | 011271254102                       | LINEN SERVICE           |                   | 84.00             | 16934           |
|                | VENDOR TOTAL                       |                         |                   | 84.00             |                 |
| C3078          | CHRONICLE OF HIGHER EDUCATION      |                         |                   |                   |                 |
| 103194         | 019200055400                       | AD-DIR BLDGS & GROUNDS  |                   | 900.00            | 16935           |
|                | VENDOR TOTAL                       |                         |                   | 900.00            |                 |
| C5602          | COASTLINE COMMUNITY COLLEGE        |                         |                   |                   |                 |
| 103194         | 011140054102                       | VIDEO RENTAL            | 5621              | 22.00             | 16936           |
|                | VENDOR TOTAL                       |                         |                   | 22.00             |                 |

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| 5755          | COLOR WEB PRINTERS               |                         |                   |                   |                 |
| 03194         | 018300054102                     | COMM SERV PATHFINDERS   | CW-12             | 3986.48           | 16937           |
|               | VENDOR TOTAL                     |                         |                   | 3986.48           |                 |
| 5862          | COMMONWEALTH EDISON              |                         |                   |                   |                 |
| 03194         | 027600057300                     | ELECTRIC SERVICE        |                   | 5780.44           | 16938           |
|               | VENDOR TOTAL                     |                         |                   | 5780.44           |                 |
| 5920          | CONSOLIDATED MANAGEMENT CO.      |                         |                   |                   |                 |
| 03194         | 056910554300                     | MEETINGS                | 64693             | 95.50             | 16939           |
| 03194         | 018100055600                     | ADMIN COUNCIL MEETING   | 64677             | 52.75             | 16939           |
| 03194         | 056900154300                     | WELLNESS MEETING        | 64687             | 45.00             | 16939           |
| 03194         | 056910554300                     | "MEET THE CANDIDATES"   | 64673             | 33.50             | 16939           |
| 03194         | 013800054101                     | POP FOR ORIENTATION     | 64696             | 12.00             | 16939           |
| 03194         | 018100055600                     | ICE CREAM-POW WOW       | 64680             | 84.01             | 16939           |
| 03194         | 011999255000                     | PHI THETA KAPPA MEETING | 64695             | 41.60             | 16939           |
| 03194         | 056900154300                     | POW WOW DAY             | 64679             | 1027.37           | 16939           |
| 03194         | 019100055000                     | BOARD MEETING           | 64690             | 40.00             | 16939           |
| 03194         | 018100055600                     | BIRTHDAY/WINNERS PARTY  | 64684             | 98.50             | 16939           |
| 03194         | 011881255000                     | ICCCA MEETING           | 64689             | 144.00            | 16939           |
| 03194         | 056904155000                     | CHILD FARE MEETING      | 64683             | 15.00             | 16939           |
| 03194         | 011271154102                     | LUNCHES                 | 64699             | 6.87              | 16939           |
| 03194         | 011881255000                     | TITLE 3 MEETING         | 71702             | 19.50             | 16939           |
| 03194         | 011271254102                     | LUNCHES                 | 64699             | 3.40              | 16939           |
| 03194         | 056904155000                     | COFFEE                  | 64698             | 5.00              | 16939           |
| 03194         | 011881455000                     | MEETINGS                | 71701             | 68.25             | 16939           |
|               | VENDOR TOTAL                     |                         |                   | 1792.25           |                 |
| 5970          | CORINTHIAN PRESS                 |                         |                   |                   |                 |
| 03194         | 013800055400                     | TGIF SUPPLIES           | 4105              | 273.79            | 16940           |
|               | VENDOR TOTAL                     |                         |                   | 273.79            |                 |
| 6820          | CREED                            |                         |                   |                   |                 |
| 03194         | 027100054104                     | VACUUM REPAIR KITS      | 05728             | 57.91             | 16941           |
|               | VENDOR TOTAL                     |                         |                   | 57.91             |                 |
| 8270          | CURTIN MATHESON SCIENTIFIC, INC. |                         |                   |                   |                 |
| 03194         | 011271154102                     | MED LAB SUPPLIES        | 44593             | 160.47            | 16942           |
| 03194         | 011271154102                     | GLUCOSE TESTS           | 43286             | 64.47             | 16942           |
| 03194         | 011271154102                     | BLOOD BANK TUBES        | 42670             | 200.04            | 16942           |
| 03194         | 011271154102                     | DISPETTES               | 41393             | 5.76              | 16942           |

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| 103194 | 011271154102 LAB TECH SUPPLIES     | 42250   | 242.21  | 16942  |
|        | VENDOR TOTAL                       |         | 672.95  |        |
| CB272  | CURTIS 1000 INC.                   |         |         |        |
| 103194 | 056800054300 PARKING TICKETS       | 44284   | 1023.33 | 16943  |
|        | VENDOR TOTAL                       |         | 1023.33 |        |
| D0133  | DAILY GAZETTE, THE                 |         |         |        |
| 103194 | 018200054101 LEGAL AD              |         | 20.50   | 16944  |
| 103194 | 019200055400 ADS                   | 43716   | 98.75   | 16944  |
|        | VENDOR TOTAL                       |         | 119.25  |        |
| D3480  | DISKEY SIGN CORPORATION            |         |         |        |
| 103194 | 056800054300 LETTERS FOR SIGNS     | 00016   | 43.20   | 16945  |
|        | VENDOR TOTAL                       |         | 43.20   |        |
| D3615  | DIXON PUBLIC SCHOOLS               |         |         |        |
| 103194 | 019100053500 ATTORNEY FEES         |         | 4.14    | 16946  |
|        | VENDOR TOTAL                       |         | 4.14    |        |
| D3620  | DIXON TELEGRAPH                    |         |         |        |
| 103194 | 056910254300 SIGNAL PRINTING       |         | 200.00  | 16947  |
| 103194 | 019200054700 BID NOTICE            |         | 24.01   | 16947  |
| 103194 | 019200055400 ADS                   | 248     | 58.63   | 16947  |
|        | VENDOR TOTAL                       |         | 282.64  |        |
| D5605  | DOALL ROCKFORD COMPANY             |         |         |        |
| 103194 | 011230054132 TIMING BELTS          | 02406   | 95.69   | 16948  |
| 103194 | 011230054132 TOOL                  | 02406   | 66.04   | 16948  |
|        | VENDOR TOTAL                       |         | 161.73  |        |
| E1030  | ECOLAB PEST ELIMINATION DIVISION   |         |         |        |
| 103194 | 027100053000 PEST ELIMINATION SERV | 29035   | 154.00  | 16949  |
|        | VENDOR TOTAL                       |         | 154.00  |        |
| E1550  | EDU CORP.                          |         |         |        |
| 103194 | 011881954102 "USING MACROMEDIA"    | 25203   | 38.95   | 16950  |
|        | VENDOR TOTAL                       |         | 38.95   |        |



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| 1582           | EDUCATIONAL REVIEWS, INC.             |                        |                   |                   |                 |
| 03194          | 011271154102                          | SUBSCRIPTION RENEWAL   |                   | 235.00            | 16951           |
|                | VENDOR TOTAL                          |                        |                   | 235.00            |                 |
| 4805           | EMED CO. INC.                         |                        |                   |                   |                 |
| 03194          | 056800054300                          | PARKING SIGNS          | 19065             | 588.53            | 16952           |
|                | VENDOR TOTAL                          |                        |                   | 588.53            |                 |
| 2649           | FGM/C, INC.                           |                        |                   |                   |                 |
| 03194          | 039900058412                          | ADA SURVEY PROJECT     | 4                 | 1196.65           | 16953           |
|                | VENDOR TOTAL                          |                        |                   | 1196.65           |                 |
| 3473           | FIRST HEALTH CARE PRODUCTS            |                        |                   |                   |                 |
| 03194          | 011271254102                          | BINDERS                | 39164             | 40.09             | 16954           |
|                | VENDOR TOTAL                          |                        |                   | 40.09             |                 |
| 3475           | FIRST NATIONAL BANK OF STERLING       |                        |                   |                   |                 |
| 03194          | 049900056400                          | BOND ISSUE INTEREST    |                   | 20229.60          | 16955           |
| 03194          | 049900056300                          | BOND ISSUE PRINCIPAL   |                   | 235000.00         | 16955           |
|                | VENDOR TOTAL                          |                        |                   | 255229.60         |                 |
| 3476           | FISHER SCIENTIFIC                     |                        |                   |                   |                 |
| 03194          | 011160054102                          | HUMAN SPERM SLIDES     | 57795             | 43.20             | 16956           |
|                | VENDOR TOTAL                          |                        |                   | 43.20             |                 |
| 4654           | FLORALCREST FLORIST & GREENHOUSE, INC |                        |                   |                   |                 |
| 03194          | 011221154102                          | FLORAL DESIGN SUPPLIES |                   | 194.35            | 16957           |
|                | VENDOR TOTAL                          |                        |                   | 194.35            |                 |
| 5874           | FORMSTART, INC.                       |                        |                   |                   |                 |
| 03194          | 013800054101                          | PLANNING WORKSHEETS    | 13408             | 461.60            | 16958           |
| 03194          | 013800054101                          | PLANNING SHEETS        | 13409             | 431.60            | 16958           |
|                | VENDOR TOTAL                          |                        |                   | 893.20            |                 |
|                | FRED DREW                             |                        |                   |                   |                 |
| 03194          | 027100053000                          | TRACTOR RENTAL         |                   | 142.50            | 16959           |
|                | VENDOR TOTAL                          |                        |                   | 142.50            |                 |

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| F9670          | FYR-FYTER INC.                 |                          |                   |                   |                 |
| 103194         | 039900058409                   | KITCHEN HOOD PROJECT     | 4015              | 195.55            | 16960           |
|                | VENDOR TOTAL                   |                          |                   | 195.55            |                 |
| G0145          | GALE RESEARCH INC.             |                          |                   |                   |                 |
| 103194         | 012100054500                   | BOOKS                    |                   | 591.48            | 16961           |
|                | VENDOR TOTAL                   |                          |                   | 591.48            |                 |
| G4655          | GLOBAL COMPUTER SUPPLIES       |                          |                   |                   |                 |
| 103194         | 019500054101                   | LASER COPIER SUPPLIES    | 34182             | 535.26            | 16962           |
| 103194         | 019500054101                   | SURGE PROTECTORS; DISKET | 34198             | 491.14            | 16962           |
|                | VENDOR TOTAL                   |                          |                   | 1026.40           |                 |
| G4658          | GLOBAL SUPPLY CORPORATION      |                          |                   |                   |                 |
| 103194         | 120000017300                   | IBM PARTS                | A-001             | 3300.00           | 16963           |
|                | VENDOR TOTAL                   |                          |                   | 3300.00           |                 |
| G6818          | GREAT LAKES AIRGAS             |                          |                   |                   |                 |
| 103194         | 011230054132                   | CYLINDER CHARGES         | 82531             | 3.85              | 16964           |
| 103194         | 011230054112                   | CYLINDER CHARGE          | 82987             | 3.85              | 16964           |
| 103194         | 011271154102                   | CYLINDER CHARGE          | 82988             | 3.85              | 16964           |
|                | VENDOR TOTAL                   |                          |                   | 11.55             |                 |
| G7182          | GRUMMERT'S TRUE VALUE-STERLING |                          |                   |                   |                 |
| 103194         | 027100054104                   | PIPE                     | 10030             | 8.34              | 16965           |
| 103194         | 027100054104                   | BATTERIES & SUPPLIES     | 09230             | 60.57             | 16965           |
| 103194         | 056910154300                   | ADHESIVE                 | 10030             | 3.45              | 16965           |
| 103194         | 056910154300                   | THEATRE SUPPLIES         | 09260             | 52.29             | 16965           |
|                | VENDOR TOTAL                   |                          |                   | 124.65            |                 |
| G7181          | GRUMMERTS TRUE VALUE-DIXON     |                          |                   |                   |                 |
| 103194         | 056400054320                   | WEED SPRAY; TARPS        | 10120             | 66.96             | 16966           |
|                | VENDOR TOTAL                   |                          |                   | 66.96             |                 |
| H0269          | HARTFORD COMPUTER GROUP        |                          |                   |                   |                 |
| 103194         | 120000017300                   | IBM KEYBOARD             | 40913             | 93.00             | 16967           |
|                | VENDOR TOTAL                   |                          |                   | 93.00             |                 |
| H0275          | HASKELLS                       |                          |                   | VOID CHECK        | 16968           |

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| 03194 | 011271254102                    |         | COPIER TONER            | 18269             | 28.00             | 16969           |
| 03194 | 109913859900                    |         | LIFT OFF RIBBONS        | 44740             | 9.12              | 16969           |
| 03194 | 013100054101                    |         | COPIER TONER            | 64031             | 56.00             | 16969           |
| 03194 | 011271354102                    |         | TRANSPARENCIES          | 64600             | 106.50            | 16969           |
| 03194 | 019200058500                    |         | COPIER                  | 26239             | 800.00            | 16969           |
| 03194 | 011881454101                    |         | SHREDDER OIL            | 64631             | 7.92              | 16969           |
| 03194 | 120000017300                    |         | COPIER                  | 26239             | 595.00            | 16969           |
| 03194 | 011881154101                    |         | COPY HOLDER             | 17972             | 3.96              | 16969           |
| 03194 | 013100054101                    |         | CALENDAR                | 64406             | 13.40             | 16969           |
| 03194 | 013800054101                    |         | SUPPLIES                | 64401             | 79.18             | 16969           |
| 03194 | 011270054102                    |         | X STAMPER               | 18244             | 26.60             | 16969           |
| 03194 | 011271254102                    |         | COPIER TONER            | 64445             | 112.00            | 16969           |
| 03194 | 027100054104                    |         | ROLODEX CARDS           | 64246             | 2.88              | 16969           |
| 03194 | 013800054101                    |         | COPIER TONER            | 64653             | 378.00            | 16969           |
| 03194 | 013800054101                    |         | TONER                   | 64406             | 72.80             | 16969           |
| 03194 | 027100054104                    |         | ROLODEX                 | 45207             | 4.72              | 16969           |
| 03194 | 012100054103                    |         | DESK PLAQUE             | 64917             | 12.80             | 16969           |
| 03194 | 011241854102                    |         | CLASP ENVELOPES         | 18223             | 12.98             | 16969           |
| 03194 | 056900154300                    |         | PUNCH, TRIMMER          | 64663             | 148.71            | 16969           |
| 03194 | 056700054300                    |         | STAPLER REPAIR          | 4894              | 22.50             | 16969           |
| 03194 | 011271554102                    |         | STAPLER REPAIRS         | 3854              | 40.00             | 16969           |
|       | VENDOR TOTAL                    |         |                         |                   | 2533.07           |                 |
| 0327  | HIGHSMITH CO., INC.             |         |                         |                   |                   |                 |
| 03194 | 012100054401                    |         | AV SUPPLIES             | 32609             | 117.02            | 16970           |
|       | VENDOR TOTAL                    |         |                         |                   | 117.02            |                 |
| 0350  | HILL'S ELECTRIC MOTOR SERVICE   |         |                         |                   |                   |                 |
| 03194 | 027100053000                    |         | MOTOR REPAIRS           | F3956             | 383.00            | 16971           |
|       | VENDOR TOTAL                    |         |                         |                   | 383.00            |                 |
| 0553  | HONEYWELL INC.                  |         |                         |                   |                   |                 |
| 03194 | 027100053000                    |         | PROTECTION SYSTEM MAINT | 746PT             | 1745.00           | 16972           |
|       | VENDOR TOTAL                    |         |                         |                   | 1745.00           |                 |
| 0596  | HOYLE ROAD EQUIPMENT CO.        |         |                         |                   |                   |                 |
| 03194 | 027300054104                    |         | SNOW PLOW REPAIRS       |                   | 197.70            | 16973           |
|       | VENDOR TOTAL                    |         |                         |                   | 197.70            |                 |
| 08125 | HUGHES BUSINESS TELEPHONE, INC. |         |                         |                   |                   |                 |
| 03194 | 017600057500                    |         | PHONE REPAIRS           | 40237             | 101.25            | 16974           |
| 03194 | 017600057500                    |         | PHONE REPAIRS           | 39732             | 85.00             | 16974           |

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| 103194                      | 017600057500                         | PHONE REPAIRS           | 40200          | 150.00         | 16974        |
| 103194                      | 017600057500                         | PHONE REPAIRS           | 40126          | 150.00         | 16974        |
| 103194                      | 120000017300                         | PHONE REPAIRS           | 40164          | 130.00         | 16974        |
| 103194                      | 017600057500                         | PHONE REPAIRS           | 40127          | 156.85         | 16974        |
| 103194                      | 017600057500                         | NEW PHONE CORD          | 40199          | 13.00          | 16974        |
| 103194                      | 017600057500                         | PHONE REPAIRS           | 39885          | 85.00          | 16974        |
| 103194                      | 017600057500                         | PHONE REPAIRS           | 39836          | 883.05         | 16974        |
| 103194                      | 017600057500                         | PHONE REPAIRS           | 39906          | 85.00          | 16974        |
| 103194                      | 017600057500                         | PHONE REPAIRS           | 40057          | 117.50         | 16974        |
| VENDOR TOTAL                |                                      |                         |                | 1956.65        |              |
| I4345                       | ILLINI TROPHY                        |                         |                |                |              |
| 103194                      | 056904154300                         | NAME BADGES             |                | 10.63          | 16975        |
| 103194                      | 027100054104                         | NAME BADGE-D HANDEL     |                | 4.25           | 16975        |
| VENDOR TOTAL                |                                      |                         |                | 14.88          |              |
| I4375                       | ILLINOIS CENTRAL COLLEGE             |                         |                |                |              |
| 103194                      | 019700059300                         | FALL CHARGEBACK         |                | 2388.96        | 16976        |
| VENDOR TOTAL                |                                      |                         |                | 2388.96        |              |
| I4378                       | ILLINOIS COACHES DIRECTORY           |                         |                |                |              |
| 103194                      | 056400054600                         | COACHES DIRECTORIES     |                | 34.00          | 16977        |
| VENDOR TOTAL                |                                      |                         |                | 34.00          |              |
| IMSPACE SYSTEMS CORPORATION |                                      |                         |                |                |              |
| 103194                      | 056910254300                         | IMAGE BROWSER FOR MACIN | 12484          | 54.00          | 16978        |
| VENDOR TOTAL                |                                      |                         |                | 54.00          |              |
| I5577                       | INTERLAKE CONTINENTAL WATER SYSTEM   |                         |                |                |              |
| 103194                      | 011210054102                         | ADDTL TO CK 16144       |                | 3.12           | 16979        |
| VENDOR TOTAL                |                                      |                         |                | 3.12           |              |
| I5580                       | INTERNATIONAL BUSINESS MACHINES CORP |                         |                |                |              |
| 103194                      | 019500053401                         | SOFTWARE RENTAL         |                | 4086.00        | 16980        |
| VENDOR TOTAL                |                                      |                         |                | 4086.00        |              |
| JLW PUBLICATIONS            |                                      |                         |                |                |              |
| 103194                      | 011271454102                         | RADIOGRAPHY EXAM REVIEW | 3058           | 26.96          | 16981        |
| VENDOR TOTAL                |                                      |                         |                | 26.96          |              |

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| 5710   | JOHN A. LOOS SONS, INC.      |                               |          |        |
| 03194  | 027100054104                 | BOILER STACK EXTENSIONS 94200 | 1688.82  | 16982  |
| 03194  | 027100053000                 | CHECKING PUMPING SYSTEM 94201 | 147.00   | 16982  |
| 03194  | 039900058409                 | KITCHEN RANGE HOOD PRD        | 8638.10  | 16982  |
|        | VENDOR TOTAL                 |                               | 10473.92 |        |
| 5750   | JOHNSTONE SUPPLY OF ROCKFORD |                               |          |        |
| 03194  | 027100054104                 | WATER HEATER SUPPLIES 09085   | 45.65    | 16983  |
|        | VENDOR TOTAL                 |                               | 45.65    |        |
| 5873   | JOSTENS'S INC.               |                               |          |        |
| 03194  | 013800054900                 | DIPLOMA COVERS 49606          | 433.00   | 16984  |
| 03194  | 013800054900                 | POSTAGE ON DIPLOMA COVE       | 17.61    | 16984  |
| 03194  | 013800054900                 | DIPLOMA INSERTS 49510         | 3.57     | 16984  |
|        | VENDOR TOTAL                 |                               | 454.18   |        |
| 0270   | KAR PRODUCTS                 |                               |          |        |
| 03194  | 027100054104                 | TAPE COUPLERS 69071           | 88.74    | 16985  |
|        | VENDOR TOTAL                 |                               | 88.74    |        |
| 3450   | KING IMPLEMENT, INC.         |                               |          |        |
| 03194  | 027300054104                 | OIL FILTERS 00987             | 14.76    | 16986  |
|        | VENDOR TOTAL                 |                               | 14.76    |        |
| 4402   | KLAUS RADIO, INC.            |                               |          |        |
| 03194  | 012100054401                 | AUDIO TAPES 36272             | 237.00   | 16987  |
| 03194  | 012100054401                 | AUDIO TAPES 34787             | 235.60   | 16987  |
| 03194  | 012100054401                 | AUDIO TAPES 34042             | 300.00   | 16987  |
|        | VENDOR TOTAL                 |                               | 772.60   |        |
| 0253   | L&L X-RAY                    |                               |          |        |
| 03194  | 120000017300                 | XRAY REPAIRS 41803            | 354.00   | 16988  |
| 03194  | 011271453000                 | COLLIMATOR REPAIRS 41804      | 86.00    | 16988  |
|        | VENDOR TOTAL                 |                               | 440.00   |        |
| 0015   | LAB-VOLT SYSTEMS             |                               |          |        |
| 03194  | 011230054102                 | LAMPS & SOCKETS 53480         | 155.63   | 16989  |
|        | VENDOR TOTAL                 |                               | 155.63   |        |

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| L0130          | LAHEY COMP. SYS.              |                      |                   |                   |                 |
| 103194         | 011210054112                  | NETWORK LICENSE      | 09035             | 203.50            | 16990           |
| 103194         | 011160054132                  | NETWORK LICENSE      | 09035             | 203.50            | 16990           |
|                | VENDOR TOTAL                  |                      |                   | 407.00            |                 |
| L0250          | LANDAUER, INC.                |                      |                   |                   |                 |
| 103194         | 011271453000                  | RADIATION MONITORING | 17242             | 1624.17           | 16991           |
|                | VENDOR TOTAL                  |                      |                   | 1624.17           |                 |
| L1618          | LEE FS, INC.                  |                      |                   |                   |                 |
| 103194         | 027100054104                  | GAS FOR GROUNDS      | 9208              | 862.68            | 16992           |
|                | VENDOR TOTAL                  |                      |                   | 862.68            |                 |
| L1620          | LEE WAYNE COMPANY, INC.       |                      |                   |                   |                 |
| 103194         | 056904154300                  | PENCILS              | 23147             | 261.20            | 16993           |
|                | VENDOR TOTAL                  |                      |                   | 261.20            |                 |
| L1622          | LEFFELMAN & SONS              |                      |                   |                   |                 |
| 103194         | 027100053000                  | FORD TRACTOR REPAIRS | 15640             | 1598.74           | 16994           |
|                | VENDOR TOTAL                  |                      |                   | 1598.74           |                 |
| L3205          | LIBRARY CORPORATION           |                      |                   |                   |                 |
| 103194         | 012100053000                  | TAPE CONVERSION      | 12582             | 260.00            | 16995           |
|                | VENDOR TOTAL                  |                      |                   | 260.00            |                 |
| L3460          | LINDGREN, CALLIHAN, VAN OSDOL |                      |                   |                   |                 |
| 103194         | 119200053100                  | AUDIT BILLING        |                   | 12600.00          | 16996           |
|                | VENDOR TOTAL                  |                      |                   | 12600.00          |                 |
| LB010          | LUCK'S MUSIC LIBRARY          |                      |                   |                   |                 |
| 103194         | 011151254102                  | MUSIC                | 94395             | 29.29             | 16997           |
|                | VENDOR TOTAL                  |                      |                   | 29.29             |                 |
| L9505          | LYBEN COMPUTER SYSTEMS        |                      |                   |                   |                 |
| 103194         | 017600057500                  | COMPUTER RIBBONS     | 33402             | 83.42             | 16998           |
|                | VENDOR TOTAL                  |                      |                   | 83.42             |                 |
| M0012          | MACMILLAN PUBLISHING CO.      |                      |                   |                   |                 |

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| 03194  | 013800054101 COLLEGE GUIDES         | 14-08   | 57.00   | 16999  |
|        | VENDOR TOTAL                        |         | 57.00   |        |
| 00014  | MACWAREHOUSE                        |         |         |        |
| 03194  | 056910254300 PHOTOSHOP              | B1736   | 559.00  | 17000  |
| 03194  | 056910254300 SIGNAL SUPPLIES        | B1437   | 210.95  | 17000  |
| 03194  | 056910254300 MICROSOFT OFFICE       | B1702   | 475.00  | 17000  |
| 03194  | 120000017300 INTERNAL DRIVE         | B1892   | 482.90  | 17000  |
| 03194  | 056910254300 SYSTEM 7.5             | B1748   | 99.00   | 17000  |
| 03194  | 056910254300 POWER USER DOUBLE-SPIN | B1845   | 199.00  | 17000  |
| 03194  | 056910254300 SUPERCARD 1.7          | B1660   | 302.00  | 17000  |
| 03194  | 056910254300 QUARKXPRESS            | B1528   | 589.00  | 17000  |
| 03194  | 056911054300 FONTOMATIC             | B1492   | 354.85  | 17000  |
|        | VENDOR TOTAL                        |         | 3271.70 |        |
| 00145  | MALCOLITE CORPORATION               |         |         |        |
| 03194  | 027100054104 DIFFUSERS              | 47571   | 290.79  | 17001  |
|        | VENDOR TOTAL                        |         | 290.79  |        |
| 0272   | MARCRAFT INTERNATIONAL CORP.        |         |         |        |
| 03194  | 011230054102 POWER SUPPLY           | 33907   | 339.20  | 17002  |
|        | VENDOR TOTAL                        |         | 339.20  |        |
| 01620  | MEDICAL PLASTICS LABORATORY, INC.   |         |         |        |
| 03194  | 011271254102 ABD. PLATES            | 54763   | 54.88   | 17003  |
|        | VENDOR TOTAL                        |         | 54.88   |        |
| 01630  | MEDICAL TECHNOLOGY EDUCATION RE.    |         |         |        |
| 03194  | 011271154102 LAB TECH SUPPLIES      | 0579    | 129.00  | 17004  |
|        | VENDOR TOTAL                        |         | 129.00  |        |
|        | MEYER RONALD                        |         |         |        |
| 03194  | 027100054104 USED WASHER            |         | 25.00   | 17005  |
|        | VENDOR TOTAL                        |         | 25.00   |        |
| 04957  | MINITAB STATISTICAL SOFTWARE        |         |         |        |
| 03194  | 011881953400 USER NETWORK LICENSE   | 30980   | 900.00  | 17006  |
|        | VENDOR TOTAL                        |         | 900.00  |        |
| 04960  | MINNESOTA UNIVERSITY OF             |         |         |        |

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| 103194         | 011231154102              | FILM RENTAL      | 16986             | 27.75             | 17007           |
| VENDOR TOTAL   |                           |                  |                   | 27.75             |                 |
| M4990          | MISCO                     |                  |                   |                   |                 |
| 103194         | 011210054112              | DISKETTES        | 14150             | 146.67            | 17008           |
| 103194         | 011160054122              | DISKETTES        | 14150             | 69.00             | 17008           |
| VENDOR TOTAL   |                           |                  |                   | 215.67            |                 |
| M5870          | MONOTYPE TYPOGRAPHY INC   |                  |                   |                   |                 |
| 103194         | 056910254300              | SIGNAL SUPPLIES  | 04331             | 144.00            | 17009           |
| VENDOR TOTAL   |                           |                  |                   | 144.00            |                 |
| M5880          | MORGAN SERVICES, INC.     |                  |                   |                   |                 |
| 103194         | 027100053000              | TOWEL SERVICE    | 96913             | 103.01            | 17010           |
| 103194         | 027100053000              | TOWEL SERVICE    | 92431             | 94.64             | 17010           |
| 103194         | 027100053000              | TOWEL SERVICE    | 14576             | 99.92             | 17010           |
| VENDOR TOTAL   |                           |                  |                   | 297.57            |                 |
| M5900          | MOSBY                     |                  |                   |                   |                 |
| 103194         | 012100054500              | BOOK             | B-429             | 37.76             | 17011           |
| VENDOR TOTAL   |                           |                  |                   | 37.76             |                 |
| M6941          | MR. K'S                   |                  |                   |                   |                 |
| 103194         | 056400054341              | VOLLEYBALL SHOES | 245               | 64.99             | 17012           |
| 103194         | 056400054311              | WARM UP OUTFIT   | 650               | 114.73            | 17012           |
| VENDOR TOTAL   |                           |                  |                   | 179.72            |                 |
| M8018          | MUELLER AUDIO VISUAL      |                  |                   |                   |                 |
| 103194         | 012100054401              | SPONGE PAD       |                   | 139.50            | 17013           |
| 103194         | 012100053000              | REPAIRS          |                   | 87.00             | 17013           |
| VENDOR TOTAL   |                           |                  |                   | 226.50            |                 |
| N0017          | NAEIR                     |                  |                   |                   |                 |
| 103194         | 019200054600              | MEMBERSHIP       | M1688             | 595.00            | 17014           |
| VENDOR TOTAL   |                           |                  |                   | 595.00            |                 |
| N0324          | NATIONAL COMPUTER SYSTEMS |                  |                   |                   |                 |
| 103194         | 013800054101              | ANSWER SHEETS    | 09543             | 34.55             | 17015           |
| VENDOR TOTAL   |                           |                  |                   | 34.55             |                 |



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| VENDOR | VENDOR NAME                         | INVOICE | ACCOUNT | CHECK  |
|--------|-------------------------------------|---------|---------|--------|
| DATE   | ACCOUNT                             | NUMBER  | AMOUNT  | NUMBER |
| 977    | NET ILLINOIS                        |         |         |        |
| 03194  | 019500053401 MONTHLY ACCESS FEE     | 1751    | 16.50   | 17016  |
|        | VENDOR TOTAL                        |         | 16.50   |        |
| 998    | NEWSWEEK                            |         |         |        |
| 03194  | 011501054102 STUDENT SUBSCRPS       |         | 594.00  | 17017  |
|        | VENDOR TOTAL                        |         | 594.00  |        |
| 5875   | NORTHERN ILLINOIS GAS               |         |         |        |
| 03194  | 027600057100 GAS SERVICE            |         | 1389.65 | 17018  |
|        | VENDOR TOTAL                        |         | 1389.65 |        |
|        | OKLAHOMA DEPT OF                    |         |         |        |
| 03194  | 011230054132 HYDRAULIC LAPS         | R9409   | 63.80   | 17019  |
|        | VENDOR TOTAL                        |         | 63.80   |        |
| 5925   | ORGANON TEKNIKA CORPORATION         |         |         |        |
| 03194  | 011271154102 MED LAB SUPPLIES       | 33302   | 108.00  | 17020  |
|        | VENDOR TOTAL                        |         | 108.00  |        |
| 0255   | PAMIDA INC.                         |         |         |        |
| 03194  | 056600054300 CHILD CARE SUPPLIES    | 48832   | 40.98   | 17021  |
|        | VENDOR TOTAL                        |         | 40.98   |        |
| 0261   | PAPERS UNLIMITED                    |         |         |        |
| 03194  | 011150054102 PAPER                  | DI082   | 401.80  | 17022  |
|        | VENDOR TOTAL                        |         | 401.80  |        |
| 0265   | PARKLAND COLLEGE                    |         |         |        |
| 03194  | 019700059300 SUMMER & FALL CHARGEAC |         | 7904.88 | 17023  |
|        | VENDOR TOTAL                        |         | 7904.88 |        |
| 857    | PEORIA JOURNAL STAR                 |         |         |        |
| 03194  | 019200055400 ADS                    | 28855   | 596.96  | 17024  |
|        | VENDOR TOTAL                        |         | 596.96  |        |
| 860    | PEORIA PRODUCTION SHOP              |         |         |        |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT       | DESCRIPTION            | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|------------------------------|------------------------|-------------------|-------------------|-----------------|
| 103194         | 011271554102                 | NURSING SUPPLIES       | 48054             | 153.99            | 17025           |
|                | VENDOR TOTAL                 |                        |                   | 153.99            |                 |
| P1990          | PETERSON OFFICE SERVICE      |                        |                   |                   |                 |
| 103194         | 019200053700                 | TYPEWRITER REPAIRS     | 39355             | 89.00             | 17026           |
| 103194         | 120000017300                 | TYPEWRITER REPAIRS     | 39353             | 198.50            | 17026           |
|                | VENDOR TOTAL                 |                        |                   | 287.50            |                 |
| P3580          | PITNEY BOWES INC.            |                        |                   |                   |                 |
| 103194         | 027100054104                 | POSTAGE SUPPLIES       | 93865             | 222.50            | 17027           |
| 103194         | 120000017300                 | POSTAGE METER REPAIRS  | 53540             | 22.00             | 17027           |
|                | VENDOR TOTAL                 |                        |                   | 244.50            |                 |
| P5875          | PORTER'S CAMERA STORE, INC.  |                        |                   |                   |                 |
| 103194         | 012100054401                 | FILM & SUPPLIES        |                   | 178.36            | 17028           |
|                | VENDOR TOTAL                 |                        |                   | 178.36            |                 |
| Q8810          | GUAD-CITY TIMES              |                        |                   |                   |                 |
| 103194         | 019200055400                 | AD-DIR BLDGS & GROUNDS |                   | 264.75            | 17029           |
|                | VENDOR TOTAL                 |                        |                   | 264.75            |                 |
| Q8150          | QUILL CORPORATION            |                        |                   |                   |                 |
| 103194         | 011881354101                 | FILE CABINETS          | 20106             | 131.70            | 17030           |
| 103194         | 011881354101                 | FILE CABINET           | 23152             | 155.99            | 17030           |
| 103194         | 011881354101                 | COPIER LABELS          | 20004             | 37.80             | 17030           |
| 103194         | 056700054300                 | OLD WORLD LETTERHEAD   | 22462             | 116.74            | 17030           |
| 103194         | 011881354101                 | OFFICE SUPPLIES        | 21842             | 25.68             | 17030           |
|                | VENDOR TOTAL                 |                        |                   | 467.91            |                 |
| R0016          | RADIO SHACK                  |                        |                   |                   |                 |
| 103194         | 019500054101                 | ADAPTERS               | 51242             | 7.87              | 17031           |
| 103194         | 011230054102                 | ELECTRONICS SUPPLIES   | 51324             | 107.04            | 17031           |
|                | VENDOR TOTAL                 |                        |                   | 114.91            |                 |
|                | REMARKABLE PRODUCTS          |                        |                   |                   |                 |
| 103194         | 019500054101                 | CALENDAR               |                   | 15.95             | 17032           |
|                | VENDOR TOTAL                 |                        |                   | 15.95             |                 |
| R5639          | ROCK RIVER BUSINESS SUPPLIES |                        |                   |                   |                 |

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| VENDOR NAME                                 | INVOICE | ACCOUNT | CHECK  |
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| DATE ACCOUNT DESCRIPTION                    | NUMBER  | AMOUNT  | NUMBER |
| 03194 011271454102 STUDENT NAME TAGS        | 36326   | 35.55   | 17033  |
| VENDOR TOTAL                                |         | 35.55   |        |
| 0640 ROCK RIVER PRINTERS, INC.              |         |         |        |
| 03194 018300054102 NAME TAGS                | 28052   | 652.75  | 17034  |
| 03194 018300054102 MAIL LABELS              | 28051   | 859.00  | 17034  |
| 03194 103912354900 MEMBERSHIP CARDS         | 27752   | 113.00  | 17034  |
| VENDOR TOTAL                                |         | 1624.75 |        |
| 0658 ROCK VALLEY COMPUTERS                  |         |         |        |
| 03194 120000017300 FLOPPY DRIVE             | SR656   | 217.00  | 17035  |
| 03194 019500054101 FLOPPY DISK DRIVE        | 61862   | 279.00  | 17035  |
| 03194 120000017300 FLOPPY DISK DRIVE        | SR656   | 217.00  | 17035  |
| 03194 120000017300 INVOICE OVERPAYMENT      | 61586   | -256.10 | 17035  |
| VENDOR TOTAL                                |         | 456.90  |        |
| 0665 ROCKFORD REGISTER STAR                 |         |         |        |
| 03194 019200055400 ADS                      | 98828   | 307.24  | 17036  |
| VENDOR TOTAL                                |         | 307.24  |        |
| 0399 SAX ARTS & CRAFTS                      |         |         |        |
| 03194 056900154300 KRAFT PAPER              | 06256   | 200.89  | 17037  |
| VENDOR TOTAL                                |         | 200.89  |        |
| 0650 SBM                                    |         |         |        |
| 03194 120000017300 COPIER REPAIRS           | 09003   | 281.50  | 17038  |
| VENDOR TOTAL                                |         | 281.50  |        |
| 0944 SCHOOLMASTERS                          |         |         |        |
| 03194 011160054112 MORTAR & PESTLES         | 54082   | 74.21   | 17039  |
| VENDOR TOTAL                                |         | 74.21   |        |
| 0810 SHAWVER PRESS, INC.                    |         |         |        |
| 03194 056904154300 BUS. CARDS-CAUDILLO      |         | 35.76   | 17040  |
| 03194 018200054101 REQUEST FOR TRAVEL FORM  |         | 168.50  | 17040  |
| 03194 056910654300 ENVELOPES                |         | 125.00  | 17040  |
| 03194 109913659900 LETTERHEAD               |         | 107.50  | 17040  |
| 03194 019500054101 BUS. CARDS-CLEVINGER, PF |         | 66.61   | 17040  |
| VENDOR TOTAL                                |         | 503.37  |        |

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| VENDOR<br>DATE | VENDOR NAME<br>ACCOUNT                    | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER |
|----------------|---|-------------------------|-------------------|-------------------|-----------------|
|                | SOFTWARE MARKETING CORP.                  |                         |                   |                   |                 |
| 103194         | 011210054112                              | COMPUTER WORKS ON DISKE | 00215             | 44.98             | 17041           |
|                | VENDOR TOTAL                              |                         |                   | 44.98             |                 |
|                | S6020 SPECIALTY UNDERWRITERS, INC.        |                         |                   |                   |                 |
| 103194         | 129200056700                              | MAINT INSURANCE PREMIUM |                   | 52337.00          | 17042           |
|                | VENDOR TOTAL                              |                         |                   | 52337.00          |                 |
|                | S7616 STECK-VAUGHN RAIN TREE              |                         |                   |                   |                 |
| 103194         | 011501054102                              | GRAMMAR BOOKS           | 10941             | 106.89            | 17043           |
|                | VENDOR TOTAL                              |                         |                   | 106.89            |                 |
|                | S7665 STEWART SECURITY                    |                         |                   |                   |                 |
| 103194         | 129200053900                              | SECURITY SERVICE        | 6976              | 760.00            | 17044           |
| 103194         | 129200053900                              | SECURITY SERVICE        | 6919              | 1059.25           | 17044           |
|                | VENDOR TOTAL                              |                         |                   | 1819.25           |                 |
|                | S8805 SWARTLEY'S FLORIST                  |                         |                   |                   |                 |
| 103194         | 018100055600                              | FLOWERS-ZION            | 27980             | 55.94             | 17045           |
|                | VENDOR TOTAL                              |                         |                   | 55.94             |                 |
|                | S3373 SYSCO FOOD SERVICES                 |                         |                   |                   |                 |
| 103194         | 019200058500                              | DISHWASHER PARTS        | 32085             | 177.13            | 17046           |
|                | VENDOR TOTAL                              |                         |                   | 177.13            |                 |
|                | T1615 TECHNO-AID/STUMB METAL PRODUCTS CO. |                         |                   |                   |                 |
| 103194         | 011271454102                              | RAD TECH BADGES         | 11329             | 26.14             | 17047           |
|                | VENDOR TOTAL                              |                         |                   | 26.14             |                 |
|                | T6888 TRAVERS TOOL CO., INC.              |                         |                   |                   |                 |
| 103194         | 011230054132                              | TOOLS                   | 33852             | 230.97            | 17048           |
|                | VENDOR TOTAL                              |                         |                   | 230.97            |                 |
|                | T6938 TRIPLE C, INC.                      |                         |                   |                   |                 |
| 103194         | 019200052902                              | AWARD PINS              | 1292              | 4429.46           | 17049           |
|                | VENDOR TOTAL                              |                         |                   | 4429.46           |                 |
|                | U0270 UARCO, INCORPORATED                 |                         |                   |                   |                 |

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| VENDOR | VENDOR NAME                          | INVOICE | ACCOUNT | CHECK  |
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| DATE   | ACCOUNT DESCRIPTION                  | NUMBER  | AMOUNT  | NUMBER |
| 03194  | 013100054101 TRANSCRIPT FORMS        | 64211   | 331.84  | 17050  |
| 03194  | 013100054101 STUDENT ID CARDS        | 61867   | 1219.43 | 17050  |
|        | VENDOR TOTAL                         |         | 1551.27 |        |
| 5335   | UNIQUE COMPUTER                      |         |         |        |
| 03194  | 011881954102 COMPUTER CABLE          | 30605   | 68.00   | 17051  |
|        | VENDOR TOTAL                         |         | 68.00   |        |
| 5338   | UNISOURCE                            |         |         |        |
| 03194  | 056700054300 PAPER                   | 10475   | 44.65   | 17052  |
| 03194  | 056700054300 PAPER                   | 10468   | 170.47  | 17052  |
|        | VENDOR TOTAL                         |         | 215.12  |        |
| 5345   | UNITED PARCEL SERVICE                |         |         |        |
| 03194  | 019200054402 SERVICE WEEK ENDED SEPT |         | 165.33  | 17053  |
|        | VENDOR TOTAL                         |         | 165.33  |        |
| 5340   | US POSTMASTER - DIXON                |         |         |        |
| 03194  | 019200054402 POSTAGE METER REFILL    |         | 2000.00 | 17054  |
|        | VENDOR TOTAL                         |         | 2000.00 |        |
| 3475   | VISIBLE COMPUTER SUPPLY CORP.        |         |         |        |
| 03194  | 018200054101 W-4'S                   | T1948   | 25.75   | 17055  |
|        | VENDOR TOTAL                         |         | 25.75   |        |
| 5855   | VONACHEN INDUSTRIAL SUPPLY           |         |         |        |
| 03194  | 019200058500 CARPET SHAMPOOER        | 07128   | 1613.00 | 17056  |
|        | VENDOR TOTAL                         |         | 1613.00 |        |
|        | VOYAGER INC                          |         |         |        |
| 03194  | 011230054122 V5 FOR AUTOCAD          | 94690   | 97.00   | 17057  |
|        | VENDOR TOTAL                         |         | 97.00   |        |
| 0145   | WAL-MART STORES, INC.                |         |         |        |
| 03194  | 011881354101 OFFICE SUPPLIES         | 56351   | 87.46   | 17058  |
|        | VENDOR TOTAL                         |         | 87.46   |        |
| 0140   | WALLCUR INC.                         |         |         |        |

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| VENDOR       | VENDOR NAME                          | INVOICE | ACCOUNT | CHECK  |
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| DATE         | ACCOUNT DESCRIPTION                  | NUMBER  | AMOUNT  | NUMBER |
| 103194       | 011271254102 PRACTI-AMP              | 22312   | 133.66  | 17059  |
| 103194       | 011271354102 INSTRUCTOR TEST BANK    | 22275   | 19.95   | 17059  |
| VENDOR TOTAL |                                      |         | 153.61  |        |
| W0270        | WARD, MURRAY, PACE & JOHNSON, P.C.   |         |         |        |
| 103194       | 129200053500 LEGAL SERVICES          |         | 4012.50 | 17060  |
| VENDOR TOTAL |                                      |         | 4012.50 |        |
| W0395        | WAYNE INCORPORATED                   |         |         |        |
| 103194       | 120000017300 XRAY REPAIRS            | 73886   | 207.50  | 17061  |
| 103194       | 120000017300 PROCESSOR REPAIRS       |         | 209.50  | 17061  |
| VENDOR TOTAL |                                      |         | 417.00  |        |
| W1870        | WESCO                                |         |         |        |
| 103194       | 027100054104 SENSORS                 | 06759   | 494.50  | 17062  |
| 103194       | 027100054104 30 AMP BREAKERS         | 06506   | 30.28   | 17062  |
| VENDOR TOTAL |                                      |         | 524.78  |        |
| W1880        | WEST PUBLISHING COMPANY              |         |         |        |
| 103194       | 012100054500 BOOKS                   | 74-12   | 50.00   | 17063  |
| VENDOR TOTAL |                                      |         | 50.00   |        |
| W3475        | WISCONSIN TURF EQUIPMENT CORPORATION |         |         |        |
| 103194       | 027300054104 SPARK PLUGS             | 35752   | 19.37   | 17064  |
| 103194       | 027300054104 HYDRAIC OIL             | 35402   | 64.62   | 17064  |
| VENDOR TOTAL |                                      |         | 83.99   |        |
| W3595        | WIXN FM 102 - WIXN AM                |         |         |        |
| 103194       | 056900153000 COMMERCIALS             |         | 55.00   | 17065  |
| 103194       | 056904154300 COMMERCIALS             |         | 55.00   | 17065  |
| VENDOR TOTAL |                                      |         | 110.00  |        |
| W5760        | WOLOHAN LUMBER - STERLING            |         |         |        |
| 103194       | 056910154300 THEATRE SUPPLIES        | 47268   | 321.26  | 17066  |
| 103194       | 056910154300 THEATRE SUPPLIES        | 47331   | 66.60   | 17066  |
| 103194       | 027300054104 BULBS & HOLDERS         | 46513   | 69.69   | 17066  |
| 103194       | 027100054104 BULBS & HOLDERS         | 46513   | 47.84   | 17066  |
| VENDOR TOTAL |                                      |         | 505.39  |        |
| W5855        | WOODS                                |         |         |        |

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| ENDOR | VENDOR NAME          | INVOICE | ACCOUNT | CHECK  |
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| DATE  | ACCOUNT              | NUMBER  | AMOUNT  | NUMBER |
| 03194 | 027300054104 V BELTS | 38813   | 176.02  | 17067  |

|              |        |
|--------------|--------|
| VENDOR TOTAL | 176.02 |
|--------------|--------|

|           |            |
|-----------|------------|
| RUN TOTAL | 1174173.54 |
|-----------|------------|

| FUND | DESCRIPTION                    | AMOUNT     |
|------|--------------------------------|------------|
| 001  | EDUCATION FUND                 | 574,927.17 |
| 002  | OPERATIONS & MAINTENANCE FUND  | 27447.17   |
| 003  | OPER & MAINT FUND (RESTRICTED) | 57976.20   |
| 004  | BOND AND INTEREST FUND         | 255229.60  |
| 005  | AUXILIARY ENTERPRISES FUND     | 57720.87   |
| 010  | TRUST AND AGENCY FUND          | 2267.01    |
| 011  | AUDIT FUND                     | 12600.00   |
| 012  | LIABILITY, PROTECTION & SETTLE | 167126.75  |

|           |              |
|-----------|--------------|
| RUN TOTAL | 1,155,294.77 |
|-----------|--------------|

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| VENDOR  | VENDOR NAME                          | INVOICE | ACCOUNT | CHECK  |
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| ACCOUNT | DESCRIPTION                          | NUMBER  | AMOUNT  | NUMBER |
| A6260   | APPLE COMPUTER                       |         |         |        |
| 092394  | 063984158000 SUPPLIES                |         | 1170.00 | 11236  |
|         | VENDOR TOTAL                         |         | 1170.00 |        |
| B0149   | BALLOM, KENNEY                       |         |         |        |
| 092394  | 063984255000 TRAVEL REIMB- WASHINGTO |         | 27.23   | 11237  |
| 092394  | 063984254000 REIMB FOR SUPPLIES      |         | 25.31   | 11237  |
|         | VENDOR TOTAL                         |         | 52.54   |        |
|         | BILL WAITE-BSN DEPT                  |         |         |        |
| 092394  | 061288555000 REG L VIERING/Z HALL-10 |         | 50.00   | 11238  |
|         | VENDOR TOTAL                         |         | 50.00   |        |
|         | CCSD #54-CONF REG                    |         |         |        |
| 092394  | 061585355000 CONF FEE-M SEGUIN       |         | 70.00   | 11239  |
|         | VENDOR TOTAL                         |         | 70.00   |        |
| C1865   | CENTRAL SCIENTIFIC COMPANY           |         |         |        |
| 092394  | 061288058000 EQUIPMENT               |         | 411.05  | 11240  |
|         | VENDOR TOTAL                         |         | 411.05  |        |
| C5920   | CONSOLIDATED MANAGEMENT CO.          |         |         |        |
| 092394  | 064912559008 REFRESHMENTS- BLDG NATL |         | 24.00   | 11241  |
|         | VENDOR TOTAL                         |         | 24.00   |        |
| D8021   | DUFFY, EDWARD F.                     |         |         |        |
| 092394  | 061993159000 FINAL EVALUATION EXPENS |         | 1051.01 | 11242  |
|         | VENDOR TOTAL                         |         | 1051.01 |        |
| G5876   | GOSPODARCZYK, THOMAS                 |         |         |        |
| 092394  | 064912559009 REIMB FOR LUNCH MTG     |         | 21.29   | 11243  |
| 092394  | 064912555000 TRAVEL REIMB-9/13/94    |         | 38.87   | 11243  |
| 092394  | 064912655000 TRAVEL REIMB-9/14/94    |         | 86.14   | 11243  |
|         | VENDOR TOTAL                         |         | 146.30  |        |
| G8220   | GUIDANCE ASSOCIATES                  |         |         |        |
| 092394  | 063984159000 SUPPLIES                |         | 1248.48 | 11244  |
|         | VENDOR TOTAL                         |         | 1248.48 |        |



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| VENDOR | VENDOR NAME                    | ACCOUNT | DESCRIPTION             | INVOICE NUMBER | ACCOUNT AMOUNT | CHECK NUMBER |
|--------|--------------------------------|---------|-------------------------|----------------|----------------|--------------|
| 0152   | HALL, ZOLLIE W.                |         |                         |                |                |              |
| 92394  | 061288555001                   |         | TRAVEL REIMB 9/21/94-RO |                | 73.70          | 11245        |
|        | VENDOR TOTAL                   |         |                         |                | 73.70          |              |
|        | IL COMM COLL FAC ASSN          |         |                         |                |                |              |
| 92394  | 061525555000                   |         | CONFERENCE FEE- K TURK  |                | 70.00          | 11246        |
|        | VENDOR TOTAL                   |         |                         |                | 70.00          |              |
| 5222   | INDUSTRIAL ENGINEERING COMPANY |         |                         |                |                |              |
| 92394  | 061288058000                   |         | EQUIPMENT               |                | 2871.37        | 11247        |
|        | VENDOR TOTAL                   |         |                         |                | 2871.37        |              |
| 3449   | KIM, LINDA                     |         |                         |                |                |              |
| 92394  | 061525055000                   |         | TRAVEL REIMB-MALTA, IL  |                | 25.23          | 11248        |
|        | VENDOR TOTAL                   |         |                         |                | 25.23          |              |
| 755    | NELSON, LAVON                  |         |                         |                |                |              |
| 92394  | 061993155000                   |         | TRAVEL REIMB-ROCKFORD 9 |                | 41.64          | 11249        |
|        | VENDOR TOTAL                   |         |                         |                | 41.64          |              |
| 3150   | QUILL CORPORATION              |         |                         |                |                |              |
| 92394  | 064912554101                   |         | SUPPLIES                |                | 54.68          | 11250        |
|        | VENDOR TOTAL                   |         |                         |                | 54.68          |              |
| 725    | SEGUIN, MICHAEL                |         |                         |                |                |              |
| 92394  | 061585355000                   |         | TRAVEL ADVANCE-ROSEMONT |                | 99.00          | 11251        |
|        | VENDOR TOTAL                   |         |                         |                | 99.00          |              |
| 5335   | UNIQUE COMPUTER                |         |                         |                |                |              |
| 92394  | 064912558500                   |         | EQUIPMENT               | 80607          | 1418.00        | 11252        |
| 92394  | 063984158000                   |         | EQUIPMENT               |                | 980.00         | 11252        |
|        | VENDOR TOTAL                   |         |                         |                | 2398.00        |              |
| 0255   | VAN HOWE, WILLIAM              |         |                         |                |                |              |
| 92394  | 064912559009                   |         | COMMUNICATION SEMINAR   |                | 500.00         | 11253        |
|        | VENDOR TOTAL                   |         |                         |                | 500.00         |              |
| 0275   | WARDELL, JOHN                  |         |                         |                |                |              |

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| VENDOR | VENDOR NAME<br>ACCOUNT DESCRIPTION   | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT           | CHECK<br>NUMBER |
|--------|--------------------------------------|-------------------|-----------------------------|-----------------|
| 092394 | 064912559009 WORDPERFECT SEMINAR     |                   | 347.50                      | 11254           |
|        | VENDOR TOTAL                         |                   | 347.50                      |                 |
|        | WELLNESS REPRODUCTION INC            |                   |                             |                 |
| 092394 | 063984159000 SUPPLIES                |                   | 51.90                       | 11255           |
|        | VENDOR TOTAL                         |                   | 51.90                       |                 |
| W1884  | WESTERN ILLINOIS UNIVERSITY          |                   |                             |                 |
| 092394 | 063984255000 LODGING-CONF- C MINSON  |                   | 45.51                       | 11256           |
|        | VENDOR TOTAL                         |                   | 45.51                       |                 |
|        |                                      |                   | VOID CHECKS***11257 - 11267 |                 |
| A4417  | ALBRECHT, ROMAINE                    |                   |                             |                 |
| 093094 | 061289255000 TRAVEL REIMB            |                   | 17.40                       | 11268           |
|        | VENDOR TOTAL                         |                   | 17.40                       |                 |
| A7049  | ARMSTRONG, CAROL                     |                   |                             |                 |
| 093094 | 061289255000 TRAVEL REIMB            |                   | 13.05                       | 11269           |
|        | VENDOR TOTAL                         |                   | 13.05                       |                 |
|        | CCSD #54                             |                   |                             |                 |
| 093094 | 061525055000 CONF FEE L KIM 10/14/94 |                   | 70.00                       | 11270           |
| 093094 | 061585355000 REG FEES-ROSEMONT/10/14 |                   | 535.00                      | 11270           |
|        | VENDOR TOTAL                         |                   | 605.00                      |                 |
| C1840  | CENTEL TELEPHONE COMPANY             |                   |                             |                 |
| 093094 | 064912657500 TELEPHONE SERVICE       |                   | 36.12                       | 11271           |
|        | VENDOR TOTAL                         |                   | 36.12                       |                 |
| C5920  | CONSOLIDATED MANAGEMENT CO.          |                   |                             |                 |
| 093094 | 061288555000 MEETING SUPPLIES        |                   | 68.25                       | 11272           |
| 093094 | 064912559009 MEETING SUPPLIES        |                   | 119.60                      | 11272           |
|        | VENDOR TOTAL                         |                   | 187.85                      |                 |
| D3222  | DIFFENDERFFER, RAY                   |                   |                             |                 |
| 093094 | 061289255000 TRAVEL REIMB            |                   | 13.34                       | 11273           |
|        | VENDOR TOTAL                         |                   | 13.34                       |                 |
| H0152  | HALL, ZOLLIE W.                      |                   |                             |                 |

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| VENDOR NAME  | ACCOUNT                        | DESCRIPTION             | INVOICE NUMBER | ACCOUNT AMOUNT | CHECK NUMBER |
|--------------|--------------------------------|-------------------------|----------------|----------------|--------------|
| 93094        | 061289255000                   | INDISTRICT TRAVEL REIMB |                | 4.06           | 11274        |
| 93094        | 061288555000                   | INDISTRICT TRAVEL REIMB |                | 16.82          | 11274        |
| VENDOR TOTAL |                                |                         |                | 20.88          |              |
| 4345         | ILLINI TROPHY                  |                         |                |                |              |
| 93094        | 064912554700                   | NAME BADGES             |                | 10.62          | 11275        |
| VENDOR TOTAL |                                |                         |                | 10.62          |              |
| 5222         | INDUSTRIAL ENGINEERING COMPANY |                         |                |                |              |
| 93094        | 061288058000                   | EQUIPMENT               |                | 972.15         | 11276        |
| VENDOR TOTAL |                                |                         |                | 972.15         |              |
| 8135         | KUKMAN, TIM                    |                         |                |                |              |
| 93094        | 061289255000                   | TRAVEL REIMB            |                | 9.28           | 11277        |
| VENDOR TOTAL |                                |                         |                | 9.28           |              |
| 0271         | LANGE, MARILYN                 |                         |                |                |              |
| 93094        | 061289255000                   | TRAVEL REIMB            |                | 15.66          | 11278        |
| VENDOR TOTAL |                                |                         |                | 15.66          |              |
| 5856         | LONGFELLOW RICHARD             |                         |                |                |              |
| 93094        | 061289255000                   | TRAVL REIMB             |                | 5.80           | 11279        |
| VENDOR TOTAL |                                |                         |                | 5.80           |              |
| 5986         | LOVEKIN, CAROL                 |                         |                |                |              |
| 93094        | 061585055000                   | TRAVEL 9/20/94-DES PLAI |                | 58.20          | 11280        |
| VENDOR TOTAL |                                |                         |                | 58.20          |              |
| 8240         | LUAllen, DONNA                 |                         |                |                |              |
| 93094        | 061289255000                   | TRAVEL REIMB            |                | 17.40          | 11281        |
| VENDOR TOTAL |                                |                         |                | 17.40          |              |
| 1997         | PETITT, RICK                   |                         |                |                |              |
| 93094        | 061289255000                   | TRAVEL REIMB            |                | 12.18          | 11282        |
| VENDOR TOTAL |                                |                         |                | 12.18          |              |
|              | RADEMACHER, CHRISTOPHER        |                         |                |                |              |
| 93094        | 061289255000                   | TRAVEL REIMB            |                | 20.30          | 11283        |
| VENDOR TOTAL |                                |                         |                | 20.30          |              |

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| VENDOR | VENDOR NAME<br>ACCOUNT DESCRIPTION   | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT | CHECK<br>NUMBER             |
|--------|--------------------------------------|-------------------|-------------------|-----------------------------|
| S7615  | STATE UNIVERSITIES RETIREMENT SYSTEM |                   |                   |                             |
| 093094 | 061288552900 MATCHING FUNDS-9/30/94  |                   | 75.53             | 11284                       |
| 093094 | 061993152000 MATCHING FUNDS-9/30/94  |                   | 123.34            | 11284                       |
| 093094 | 061993252000 MATCHING FUNDS-9/30/94  |                   | 328.19            | 11284                       |
| 093094 | 063984252000 MATCHING FUNDS-9/30/94  |                   | 299.92            | 11284                       |
| 093094 | 064912652000 MATCHING FUNDS-9/30/94  |                   | 65.27             | 11284                       |
|        | VENDOR TOTAL                         |                   | 892.25            |                             |
| S7654  | STEVENS, SHIRLEY                     |                   |                   |                             |
| 093094 | 061585159001 SUPP/STORY STRETCHERS   |                   | 40.77             | 11285                       |
|        | VENDOR TOTAL                         |                   | 40.77             |                             |
|        | BLACKORBY SONYA K.                   |                   |                   | VOID CHECKS***11286 - 11297 |
| 100794 | 063483459900 SUMMER 94 PELL GT       |                   | 287.00            | 11298                       |
|        | VENDOR TOTAL                         |                   | 287.00            |                             |
| C1865  | CENTRAL SCIENTIFIC COMPANY           |                   |                   |                             |
| 100794 | 061288058000 EQUIPMENT               |                   | 79.88             | 11299                       |
|        | VENDOR TOTAL                         |                   | 79.88             |                             |
| C5920  | CONSOLIDATED MANAGEMENT CO.          |                   |                   |                             |
| 100794 | 061289155000 SERVICE                 |                   | 97.50             | 11300                       |
|        | VENDOR TOTAL                         |                   | 97.50             |                             |
| H0152  | HALL, ZOLLIE W.                      |                   |                   |                             |
| 100794 | 061288555000 TRAV. REIMB-SPRINGFIELD |                   | 310.80            | 11301                       |
|        | VENDOR TOTAL                         |                   | 310.80            |                             |
| H5753  | HOLLAND, KEVIN                       |                   |                   |                             |
| 100794 | 061289255000 TRAVEL REIMB            |                   | 11.89             | 11302                       |
|        | VENDOR TOTAL                         |                   | 11.89             |                             |
| L0372  | LASER FX                             |                   |                   |                             |
| 100794 | 061288558000 EQUIPMENT               |                   | 1004.00           | 11303                       |
|        | VENDOR TOTAL                         |                   | 1004.00           |                             |
| L3459  | LINDAHL, SHARON                      |                   |                   |                             |
| 100794 | 061289255000 TRAVEL REIMB            |                   | 13.92             | 11304                       |
|        | VENDOR TOTAL                         |                   | 13.92             |                             |

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| VENDOR | VENDOR NAME                    | INVOICE                     | ACCOUNT | CHECK  |
|--------|--------------------------------|-----------------------------|---------|--------|
| ;      | ACCCUNT                        | NUMBER                      | AMOUNT  | NUMBER |
| L5986  | LOVEKIN, CAROL                 |                             |         |        |
| 100794 | 061585055000                   | TRAVEL REIMB 9/29-SPRIN     | 158.75  | 11305  |
|        | VENDOR TOTAL                   |                             | 158.75  |        |
|        | LUKER, NEAL L                  |                             |         |        |
| 100794 | 061289255000                   | TRAVEL REIMB                | 9.57    | 11306  |
|        | VENDOR TOTAL                   |                             | 9.57    |        |
| M0013  | MACMILLAN                      |                             |         |        |
| 100794 | 064912559008                   | SUPPLIES                    | 212.06  | 11307  |
|        | VENDOR TOTAL                   |                             | 212.06  |        |
| S3050  | SHOP KO                        |                             |         |        |
| 100794 | 061289154000                   | SUPPLIES                    | 599.40  | 11308  |
|        | VENDOR TOTAL                   |                             | 599.40  |        |
| W0275  | WARDELL, JOHN                  |                             |         |        |
| 100794 | 061288555000                   | TRAVEL REIMB - MOLINE 9     | 33.93   | 11309  |
| 100794 | 064912559008                   | SEMINAR - WINDOWS           | 280.00  | 11309  |
|        | VENDOR TOTAL                   |                             | 313.93  |        |
| Y1870  | YERLY, JOHN                    |                             |         |        |
| 100794 | 064912559009                   | NW STEEL SEMINAR            | 1000.00 | 11310  |
|        | VENDOR TOTAL                   |                             | 1000.00 |        |
|        |                                | VOID CHECKS***11311 - 11322 |         |        |
| C5920  | CONSOLIDATED MANAGEMENT CO.    |                             |         |        |
| 101494 | 064912559009                   | REFRESHMENTS FOR SEMINA     | 54.00   | 11323  |
| 101494 | 064912559008                   | REFRESHMENTS FOR SEMINA     | 89.95   | 11323  |
|        | VENDOR TOTAL                   |                             | 143.95  |        |
| D3585  | DIXON AREA CHAMBER OF COMMERCE |                             |         |        |
| 101494 | 064912554901                   | CITIZEN OF YEAR BANQUET     | 17.50   | 11324  |
|        | VENDOR TOTAL                   |                             | 17.50   |        |
| G5876  | GOSPODARCZYK, THOMAS           |                             |         |        |
| 101494 | 064912555000                   | TRAV.-REND LAKE 10/3-5/     | 307.23  | 11325  |
|        | VENDOR TOTAL                   |                             | 307.23  |        |

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| ENDOR | VENDOR NAME                           | ACCOUNT | DESCRIPTION             | INVOICE<br>NUMBER | ACCOUNT<br>AMOUNT           | CHECK<br>NUMBER |
|-------|---------------------------------------|---------|-------------------------|-------------------|-----------------------------|-----------------|
| 4382  | IL COMM. COLLEGE ECONOMIC DEV. ASSOC. |         |                         |                   |                             |                 |
| 01494 | 064912554903                          |         | MEMBERSHIP DUES         |                   | 50.00                       | 11326           |
|       | VENDOR TOTAL                          |         |                         |                   | 50.00                       |                 |
| 5610  | ROCK FALLS CHAMBER OF COMMERCE        |         |                         |                   |                             |                 |
| 01494 | 064912554901                          |         | 5 SUPPER TICKETS        |                   | 20.00                       | 11327           |
|       | VENDOR TOTAL                          |         |                         |                   | 20.00                       |                 |
| 5630  | ROCK FALLS TOWNSHIP HIGH SCHOOL       |         |                         |                   |                             |                 |
| 01494 | 061289159000                          |         | REIMBURSEMENT OF EXPENS |                   | 125.00                      | 11328           |
|       | VENDOR TOTAL                          |         |                         |                   | 125.00                      |                 |
| 0650  | SBM                                   |         |                         |                   |                             |                 |
| 01494 | 0600000023000                         |         | EQUIPMENT               |                   | 1637.00                     | 11329           |
|       | VENDOR TOTAL                          |         |                         |                   | 1637.00                     |                 |
| 7615  | STATE UNIVERSITIES RETIREMENT SYSTEM  |         |                         |                   |                             |                 |
| 01494 | 064912652000                          |         | MATCHING-10/14/94 P/R   |                   | 65.27                       | 11330           |
| 01494 | 063984252000                          |         | MATCHING-10/14/94 P/R   |                   | 417.86                      | 11330           |
| 01494 | 061993252000                          |         | MATCHING-10/14/94 P/R   |                   | -67.22                      | 11330           |
| 01494 | 061288552900                          |         | MATCHING-10/14/94 P/R   |                   | 75.53                       | 11330           |
|       | VENDOR TOTAL                          |         |                         |                   | 491.44                      |                 |
| 1875  | WEST, CHARLES                         |         |                         |                   |                             |                 |
| 01494 | 061288555000                          |         | TRAVEL REIMB 9/29/94-CH |                   | 90.18                       | 11331           |
|       | VENDOR TOTAL                          |         |                         |                   | 90.18                       |                 |
|       |                                       |         |                         |                   | VOID CHECKS***11332 - 11343 |                 |
| 0149  | BALLOM, KENNEY                        |         |                         |                   |                             |                 |
| 02194 | 063984255000                          |         | TRAVEL ADVANCE MAEDPP   |                   | 710.10                      | 11344           |
|       | VENDOR TOTAL                          |         |                         |                   | 710.10                      |                 |
| 5920  | CONSOLIDATED MANAGEMENT CO.           |         |                         |                   |                             |                 |
| 02194 | 064912559008                          |         | MEETING SUPPLIES        |                   | 85.45                       | 11345           |
|       | VENDOR TOTAL                          |         |                         |                   | 85.45                       |                 |
| 5978  | CORNWELL, ART                         |         |                         |                   |                             |                 |
| 02194 | 064912559008                          |         | MANAGEMENT SEMINAR      |                   | 360.00                      | 11346           |
|       | VENDOR TOTAL                          |         |                         |                   | 360.00                      |                 |

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| ENDOR | VENDOR NAME                          | INVOICE | ACCOUNT  | CHECK  |
|-------|--------------------------------------|---------|----------|--------|
|       | ACCOUNT DESCRIPTION                  | NUMBER  | AMOUNT   | NUMBER |
| 6835  | CRESS COMPANY                        |         |          |        |
| 02194 | 061289254001 SUPPLIES                |         | 1392.00  | 11347  |
| 02194 | 061289154001 SUPPLIES                |         | 696.00   | 11347  |
|       | VENDOR TOTAL                         |         | 2088.00  |        |
| 5876  | GOSPODARCZYK, THOMAS                 |         |          |        |
| 02194 | 064912555001 INDISTRICT TRAVEL REIMB |         | 65.54    | 11348  |
|       | VENDOR TOTAL                         |         | 65.54    |        |
| 0152  | HALL, ZOLLIE W.                      |         |          |        |
| 02194 | 061288555002 TRAVEL REIMB 10/13/94-K |         | 38.98    | 11349  |
| 02194 | 061288555000 TRAVEL-10/19/94-CHICAGO |         | 87.00    | 11349  |
|       | VENDOR TOTAL                         |         | 125.98   |        |
| 0268  | HARRINGTON, GERRY                    |         |          |        |
| 02194 | 064912555000 TRAVEL REIMB-RKFD 10/17 |         | 41.80    | 11350  |
|       | VENDOR TOTAL                         |         | 41.80    |        |
| 0020  | MAEDPP-LINDA S. SCHALK               |         |          |        |
| 02194 | 063984255000 REG FEE MAEDPP CONF     |         | 750.00   | 11351  |
|       | VENDOR TOTAL                         |         | 750.00   |        |
|       | MILLER VIRGIL R                      |         |          |        |
| 02194 | 064912559009 COMMUNICATIONS SEMINAR  |         | 140.00   | 11352  |
|       | VENDOR TOTAL                         |         | 140.00   |        |
| 8275  | TURK, KAY                            |         |          |        |
| 02194 | 061525555000 TRAVEL 10/13-BLACKHAWK  |         | 54.60    | 11353  |
|       | VENDOR TOTAL                         |         | 54.60    |        |
|       | VIERING LAWRENCE E                   |         |          |        |
| 02194 | 061288555000 TRAVEL - HARVEY, IL 10/ |         | 94.62    | 11354  |
|       | VENDOR TOTAL                         |         | 94.62    |        |
| 1875  | WEST, CHARLES                        |         |          |        |
| 02194 | 061288555000 TRAVEL-CHICAGO 10/13/94 |         | 97.28    | 11355  |
|       | VENDOR TOTAL                         |         | 97.28    |        |
|       | RUN TOTAL                            |         | 25344.53 |        |
| FUND  | DESCRIPTION                          |         | AMOUNT   |        |
| 006   | RESTRICTED PURPOSES FUND             |         | 25344.53 |        |
|       | RUN TOTAL                            |         | 25344.53 |        |

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|----------|-----|---------|---------------------------------|-----------|--------|
| 09/19/94 | C/D | CHK4153 | LOGIN BROTHERS BOOK             |           |        |
|          |     |         | 548.01 Textbook Purchases       | 1,756.46  |        |
|          |     |         | 548.04 Paperback Purchases      | 285.61    |        |
|          |     |         | 111.00 Cash in Bank             |           | 2,042  |
| 09/19/94 | C/D | CHK4153 | ADDITIONAL                      |           |        |
|          |     |         | 549.01 Textbook Transportation  | 149.44    |        |
|          |     |         | 549.04 Paperback Transportation | 8.05      |        |
|          |     |         | 111.00 Cash in Bank             |           | 157    |
| 09/19/94 | C/D | CHK4154 | ADDISON WESLEY PUBLISH          |           |        |
|          |     |         | 548.04 Paperback Purchases      | 43.16     |        |
|          |     |         | 549.04 Paperback Transportation | 2.90      |        |
|          |     |         | 111.00 Cash in Bank             |           | 46     |
| 09/21/94 | C/D | CHK4154 | VOID                            |           |        |
|          |     |         | 548.04 Paperback Purchases      |           | 43     |
|          |     |         | 549.04 Paperback Transportation |           | 2      |
|          |     |         | 111.00 Cash in Bank             | 46.06     |        |
| 09/19/94 | C/D | CHK4155 | BARRON'S ED SERIES              |           |        |
|          |     |         | 548.01 Textbook Purchases       | 82.84     |        |
|          |     |         | 548.04 Paperback Purchases      | 34.66     |        |
|          |     |         | 549.01 Textbook Transportation  | 11.95     |        |
|          |     |         | 549.04 Paperback Transportation | 3.55      |        |
|          |     |         | 111.00 Cash in Bank             |           | 132    |
| 09/19/94 | C/D | CHK4156 | WM. C. BROWN                    |           |        |
|          |     |         | 548.01 Textbook Purchases       | 10,710.14 |        |
|          |     |         | 549.01 Textbook Transportation  | 180.59    |        |
|          |     |         | 111.00 Cash in Bank             |           | 10,890 |
| 09/19/94 | C/D | CHK4157 | CAMBRIDGE UNIVER PRESS          |           |        |
|          |     |         | 548.01 Textbook Purchases       | 143.40    |        |
|          |     |         | 549.01 Textbook Transportation  | 5.91      |        |
|          |     |         | 111.00 Cash in Bank             |           | 149    |
| 09/19/94 | C/D | CHK4158 | COLLEGE BOARD PUB               |           |        |
|          |     |         | 548.04 Paperback Purchases      | 15.00     |        |
|          |     |         | 549.04 Paperback Transportation | 7.50      |        |
|          |     |         | 111.00 Cash in Bank             |           | 22     |
| 09/19/94 | C/D | CHK4159 | COLLEGIATE PRESS                |           |        |
|          |     |         | 548.01 Textbook Purchases       | 257.50    |        |
|          |     |         | 549.01 Textbook Transportation  | 4.97      |        |
|          |     |         | 111.00 Cash in Bank             |           | 262    |
| 09/19/94 | C/D | CHK4160 | COPLEY                          |           |        |
|          |     |         | 548.01 Textbook Purchases       | 9,048.40  |        |
|          |     |         | 549.01 Textbook Transportation  | 15.00     |        |
|          |     |         | 111.00 Cash in Bank             |           | 9,063  |



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| 09/19/94 | C/D | CHK4161 | DDC PUBLISHING                 |          |          |
|          |     |         | 548.01 Textbook Purchases      | 268.20   |          |
|          |     |         | 549.01 Textbook Transportation | 12.71    |          |
|          |     |         | 111.00 Cash in Bank            |          | 280.91   |
| 09/19/94 | C/D | CHK4162 | DELMAR                         |          |          |
|          |     |         | 548.01 Textbook Purchases      | 581.12   |          |
|          |     |         | 549.01 Textbook Transportation | 15.24    |          |
|          |     |         | 111.00 Cash in Bank            |          | 596.36   |
| 09/19/94 | C/D | CHK4163 | DOVER PUBLICATIONS             |          |          |
|          |     |         | 548.04 Paperback Purchases     | 1.60     |          |
|          |     |         | 111.00 Cash in Bank            |          | 1.60     |
| 09/19/94 | C/D | CHK4164 | ED DEVELOPMENT CORP            |          |          |
|          |     |         | 548.04 Paperback Purchases     | 13.74    |          |
|          |     |         | 111.00 Cash in Bank            |          | 13.74    |
| 09/19/94 | C/D | CHK4165 | W H FREEMAN & CO               |          |          |
|          |     |         | 548.01 Textbook Purchases      | 1,159.00 |          |
|          |     |         | 549.01 Textbook Transportation | 35.14    |          |
|          |     |         | 111.00 Cash in Bank            |          | 1,194.14 |
| 09/19/94 | C/D | CHK4166 | GOODHEART WILLCOX CO           |          |          |
|          |     |         | 548.01 Textbook Purchases      | 633.90   |          |
|          |     |         | 549.01 Textbook Transportation | 20.24    |          |
|          |     |         | 111.00 Cash in Bank            |          | 654.14   |
| 09/19/94 | C/D | CHK4167 | GORSUCH SCARISBRICK PUB        |          |          |
|          |     |         | 548.01 Textbook Purchases      | 64.00    |          |
|          |     |         | 549.01 Textbook Transportation | 3.15     |          |
|          |     |         | 111.00 Cash in Bank            |          | 67.15    |
| 09/19/94 | C/D | CHK4168 | HARCOURT BRACE                 |          |          |
|          |     |         | 548.01 Textbook Purchases      | 2,052.31 |          |
|          |     |         | 549.01 Textbook Transportation | 49.45    |          |
|          |     |         | 111.00 Cash in Bank            |          | 2,101.76 |
| 09/19/94 | C/D | CHK4169 | HARPER COLLINS COLLEGE         |          |          |
|          |     |         | 548.01 Textbook Purchases      | 280.00   |          |
|          |     |         | 549.01 Textbook Transportation | 3.58     |          |
|          |     |         | 111.00 Cash in Bank            |          | 283.58   |
| 09/19/94 | C/D | CHK4170 | VOID                           |          |          |
|          |     |         | 548.01 Textbook Purchases      | 0.00     |          |
| 09/19/94 | C/D | CHK4170 | HARPER COLLINS PUBLISHER       |          |          |
|          |     |         | 548.01 Textbook Purchases      | 105.00   |          |
|          |     |         | 549.01 Textbook Transportation | 3.55     |          |
|          |     |         | 111.00 Cash in Bank            |          | 108.55   |
| 09/19/94 | C/D | CHK4171 | D C HEATH & CO                 |          |          |
|          |     |         | 548.01 Textbook Purchases      | 360.00   |          |
|          |     |         | 549.01 Textbook Transportation | 14.10    |          |
|          |     |         | 111.00 Cash in Bank            |          | 374.10   |

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| 09/19/94 | C/D | CHK4172 | HOUGHTON MIFFLIN               |           |        |
|          |     |         | 548.01 Textbook Purchases      | 187.02    |        |
|          |     |         | 549.01 Textbook Transportation | 3.58      |        |
|          |     |         | 111.00 Cash in Bank            |           | 190    |
| 09/19/94 | C/D | CHK4173 | VOID-CORRECT VD OF 4170        |           |        |
|          |     |         | 548.01 Textbook Purchases      | 0.00      |        |
| 09/19/94 | C/D | CHK4174 | ITP EDUCATION                  |           |        |
|          |     |         | 548.01 Textbook Purchases      | 10,980.58 |        |
|          |     |         | 549.01 Textbook Transportation | 84.32     |        |
|          |     |         | 111.00 Cash in Bank            |           | 11,064 |
| 09/19/94 | C/D | CHK4175 | JBH TECHNICAL SALES            |           |        |
|          |     |         | 548.01 Textbook Purchases      | 1,397.45  |        |
|          |     |         | 549.01 Textbook Transportation | 34.82     |        |
|          |     |         | 111.00 Cash in Bank            |           | 1,432  |
| 09/19/94 | C/D | CHK4176 | LAB VOLT                       |           |        |
|          |     |         | 548.01 Textbook Purchases      | 402.40    |        |
|          |     |         | 111.00 Cash in Bank            |           | 402    |
| 09/19/94 | C/D | CHK4177 | MACMILLAN PUBLISHING CO        |           |        |
|          |     |         | 548.01 Textbook Purchases      | 4,862.20  |        |
|          |     |         | 549.01 Textbook Transportation | 40.05     |        |
|          |     |         | 111.00 Cash in Bank            |           | 4,902  |
| 09/19/94 | C/D | CHK4178 | MCGRAW HILL                    |           |        |
|          |     |         | 548.01 Textbook Purchases      | 1,120.65  |        |
|          |     |         | 549.01 Textbook Transportation | 16.24     |        |
|          |     |         | 111.00 Cash in Bank            |           | 1,136  |
| 09/19/94 | C/D | CHK4179 | MACMILLAN PUBLISHING           |           |        |
|          |     |         | 548.01 Textbook Purchases      | 506.73    |        |
|          |     |         | 549.01 Textbook Transportation | 5.54      |        |
|          |     |         | 111.00 Cash in Bank            |           | 512    |
| 09/19/94 | C/D | CHK4180 | MCGRAW HILL                    |           |        |
|          |     |         | 548.01 Textbook Purchases      | 917.60    |        |
|          |     |         | 549.01 Textbook Transportation | 22.03     |        |
|          |     |         | 111.00 Cash in Bank            |           | 939    |
| 09/19/94 | C/D | CHK4181 | NACSCORP                       |           |        |
|          |     |         | 548.01 Textbook Purchases      | 128.44    |        |
|          |     |         | 549.01 Textbook Transportation | 7.79      |        |
|          |     |         | 111.00 Cash in Bank            |           | 136    |
| 09/19/94 | C/D | CHK4182 | NAEYC                          |           |        |
|          |     |         | 548.01 Textbook Purchases      | 72.00     |        |
|          |     |         | 549.01 Textbook Transportation | 8.64      |        |
|          |     |         | 111.00 Cash in Bank            |           | 80     |

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|----------|-----|---------|----------------------------------|-----------|-----------|
| 09/19/94 | C/D | CHK4183 | NAZARENE PUBLISHING HOUS         |           |           |
|          |     |         | 548.04 Paperback Purchases       | 16.17     |           |
|          |     |         | 549.04 Paperback Transportation  | 3.02      |           |
|          |     |         | 111.00 Cash in Bank              |           | 19.19     |
| 09/19/94 | C/D | CHK4184 | PFEIFFER & CO                    |           |           |
|          |     |         | 548.04 Paperback Purchases       | 27.67     |           |
|          |     |         | 549.04 Paperback Transportation  | 4.00      |           |
|          |     |         | 111.00 Cash in Bank              |           | 31.67     |
| 09/19/94 | C/D | CHK4185 | PRENTICE HALL                    |           |           |
|          |     |         | 548.01 Textbook Purchases        | 1,339.61  |           |
|          |     |         | 548.04 Paperback Purchases       | 15.45     |           |
|          |     |         | 549.01 Textbook Transportation   | 101.52    |           |
|          |     |         | 549.04 Paperback Transportation  | 3.13      |           |
|          |     |         | 111.00 Cash in Bank              |           | 1,459.71  |
| 09/19/94 | C/D | CHK4186 | ST MARTIN'S PRESS                |           |           |
|          |     |         | 548.01 Textbook Purchases        | 2,477.37  |           |
|          |     |         | 549.01 Textbook Transportation   | 237.90    |           |
|          |     |         | 111.00 Cash in Bank              |           | 2,715.27  |
| 09/19/94 | C/D | CHK4187 | W B SAUNDERS CO                  |           |           |
|          |     |         | 548.01 Textbook Purchases        | 2,886.00  |           |
|          |     |         | 549.01 Textbook Transportation   | 48.38     |           |
|          |     |         | 111.00 Cash in Bank              |           | 2,934.38  |
| 09/19/94 | C/D | CHK4188 | TOWNSEND PRESS                   |           |           |
|          |     |         | 548.01 Textbook Purchases        | 553.00    |           |
|          |     |         | 549.01 Textbook Transportation   | 18.58     |           |
|          |     |         | 111.00 Cash in Bank              |           | 571.58    |
| 09/19/94 | C/D | CHK4189 | WAVELAND PRESS                   |           |           |
|          |     |         | 548.01 Textbook Purchases        | 1,461.84  |           |
|          |     |         | 549.01 Textbook Transportation   | 18.38     |           |
|          |     |         | 111.00 Cash in Bank              |           | 1,480.22  |
| 09/19/94 | C/D | CHK4190 | WEST PUBLISHING                  |           |           |
|          |     |         | 548.01 Textbook Purchases        | 5,746.78  |           |
|          |     |         | 549.01 Textbook Transportation   | 105.33    |           |
|          |     |         | 111.00 Cash in Bank              |           | 5,852.11  |
| 09/19/94 | C/D | CHK4191 | JOHN WILEY & SONS                |           |           |
|          |     |         | 548.01 Textbook Purchases        | 9,022.95  |           |
|          |     |         | 549.01 Textbook Transportation   | 52.71     |           |
|          |     |         | 111.00 Cash in Bank              |           | 9,075.66  |
| 09/19/94 | C/D | CHK4192 | ILL DEPART OF REVENUE            |           |           |
|          |     |         | 235.00 Accrued Sales Tax Payable | 11,008.00 |           |
|          |     |         | 111.00 Cash in Bank              |           | 11,008.00 |
| 09/19/94 | C/D | CHK4193 | CAROLINA PAD & PAPER CO          |           |           |
|          |     |         | 548.02 Supply Purchases          | 3,120.25  |           |
|          |     |         | 590.00 Other Expenses            | 129.66    |           |
|          |     |         | 111.00 Cash in Bank              |           | 3,249.91  |

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|----------|-----|---------|-------------------------------------|----------|-------|
| 09/19/94 | C/D | CHK4194 | CHESTNUT HILL MARKET CO             |          |       |
|          |     |         | 548.03 Miscellaneous Purchases      | 498.00   |       |
|          |     |         | 549.03 Miscellaneous Transportation | 6.35     |       |
|          |     |         | 111.00 Cash in Bank                 |          | 50    |
| 09/19/94 | C/D | CHK4195 | CLEAR SOLUTIONS                     |          |       |
|          |     |         | 590.00 Other Expenses               | 73.69    |       |
|          |     |         | 111.00 Cash in Bank                 |          | 7     |
| 09/19/94 | C/D | CHK4196 | ENTEC INC                           |          |       |
|          |     |         | 548.02 Supply Purchases             | 1,593.54 |       |
|          |     |         | 548.03 Miscellaneous Purchases      | 104.62   |       |
|          |     |         | 111.00 Cash in Bank                 |          | 1,69  |
| 09/19/94 | C/D | CHK4197 | FOR BARE FEET                       |          |       |
|          |     |         | 548.03 Miscellaneous Purchases      | 902.88   |       |
|          |     |         | 549.03 Miscellaneous Transportation | 15.12    |       |
|          |     |         | 111.00 Cash in Bank                 |          | 91    |
| 09/19/94 | C/D | CHK4198 | THE FUNCOMPANY                      |          |       |
|          |     |         | 548.02 Supply Purchases             | 202.00   |       |
|          |     |         | 111.00 Cash in Bank                 |          | 20    |
| 09/19/94 | C/D | CHK4199 | GRIBBLE & CO                        |          |       |
|          |     |         | 548.03 Miscellaneous Purchases      | 808.40   |       |
|          |     |         | 549.03 Miscellaneous Transportation | 17.80    |       |
|          |     |         | 111.00 Cash in Bank                 |          | 82    |
| 09/19/94 | C/D | CHK4200 | HAMILTON BELL CO                    |          |       |
|          |     |         | 548.02 Supply Purchases             | 1,275.84 |       |
|          |     |         | 549.02 Supply Transportation        | 35.20    |       |
|          |     |         | 111.00 Cash in Bank                 |          | 1,31  |
| 09/19/94 | C/D | CHK4201 | KOZA'S INCORP                       |          |       |
|          |     |         | 548.03 Miscellaneous Purchases      | 118.99   |       |
|          |     |         | 111.00 Cash in Bank                 |          | 11    |
| 09/19/94 | C/D | CHK4201 | VOID                                |          |       |
|          |     |         | 548.03 Miscellaneous Purchases      |          | 11    |
|          |     |         | 111.00 Cash in Bank                 | 118.99   |       |
| 09/19/94 | C/D | CHK4201 | KOZA'S INCORP                       |          |       |
|          |     |         | 548.03 Miscellaneous Purchases      | 118.99   |       |
|          |     |         | 111.00 Cash in Bank                 |          | 11    |
| 09/19/94 | C/D | CHK4202 | LEEDS LEATHER PRODUCTS              |          |       |
|          |     |         | 548.02 Supply Purchases             | 176.40   |       |
|          |     |         | 549.02 Supply Transportation        | 14.23    |       |
|          |     |         | 111.00 Cash in Bank                 |          | 19    |
| 09/19/94 | C/D | CHK4202 | VOID                                |          |       |
|          |     |         | 548.02 Supply Purchases             |          | 17    |
|          |     |         | 549.02 Supply Transportation        |          | 1     |
|          |     |         | 111.00 Cash in Bank                 | 190.63   |       |

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|--------------------|-----|---------|-------------------------------------|------------|------------|
| 09/19/94           | C/D | CHK4202 | LEEDS LEATHER PRODUCTS              |            |            |
|                    |     |         | 548.02 Supply Purchases             | 176.40     |            |
|                    |     |         | 549.02 Supply Transportation        | 14.23      |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 190.63     |
| 09/19/94           | C/D | CHK4203 | RUSSELL ATHLETIC                    |            |            |
|                    |     |         | 548.03 Miscellaneous Purchases      | 775.00     |            |
|                    |     |         | 549.03 Miscellaneous Transportation | 33.85      |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 808.85     |
| 09/19/94           | C/D | CHK4204 | DOUGLAS STEWART CO                  |            |            |
|                    |     |         | 548.02 Supply Purchases             | 5,042.93   |            |
|                    |     |         | 548.03 Miscellaneous Purchases      | 303.90     |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 5,346.83   |
| 09/19/94           | C/D | CHK4205 | CMS SOFTWARE                        |            |            |
|                    |     |         | 548.01 Textbook Purchases           | 95.00      |            |
|                    |     |         | 549.01 Textbook Transportation      | 4.50       |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 99.50      |
| 09/21/94           | C/D | CHK4206 | VOID                                |            |            |
|                    |     |         | 548.04 Paperback Purchases          |            | 43.16      |
|                    |     |         | 549.04 Paperback Transportation     |            | 2.90       |
|                    |     |         | 111.00 Cash in Bank                 | 46.06      |            |
| 09/21/94           | C/D | CHK4206 | ADDISON WESLEY                      |            |            |
|                    |     |         | 548.04 Paperback Purchases          | 43.16      |            |
|                    |     |         | 549.04 Paperback Transportation     | 2.90       |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 46.06      |
| 09/23/94           | C/D | CHK4206 | JANET CURFMAN                       |            |            |
|                    |     |         | 550.00 Conference & Meeting Expense | 82.28      |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 82.28      |
| 09/26/94           | C/D | CHK4207 | APPLIED CONCEPT SANTA BA            |            |            |
|                    |     |         | 548.02 Supply Purchases             | 970.38     |            |
|                    |     |         | 111.00 Cash in Bank                 |            | 970.38     |
| ***** Report Total |     |         |                                     | 100,743.68 | 100,743.68 |