
815 / 288-5511
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**Sauk Valley
Community
College**

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

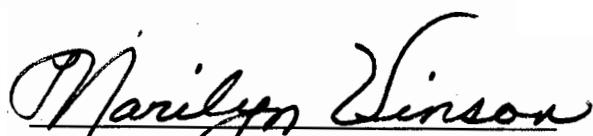
TIME: 7:00 p.m.

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

November 28, 1994
Regular Meeting

December 19, 1994
Regular Meeting

ICCTA Monthly Meetings

Northwest ICCTA - November 2
Sauk Valley

November 11 and 12
Park Hyatt - Chicago

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, Inc. 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 A. Tyne
Margaret Tyne, Secretary

FA94ENRL
DISK:ICCBSAUK VALLEY COMMUNITY COLLEGE
FALL 10TH DAY

TYPE	FALL 93		FALL 94		HEADS	HOURS
	HEADS	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

Agenda Item #10
October 21, 1994

Illinois Community College Board

Table 2

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

Dist. No.	District/College	Fall 1993 Headcount	Fall 1994 Headcount	% Change Fall Headcount	Fall 1993 FTE	Fall 1994 FTE	% Change 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	Waubonsee	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. Mark Johnson won the invitational.
September 17, 1994	North Park	Team placed fourth overall. Mark Johnson placed second overall.
September 24, 1994	Augustana	SVCC was the only junior college in the meet and the team placed 16th out of 20.
October 1, 1994	Beloit	SVCC was the only junior college in the meet and placed 15th overall. Mark Johnson placed sixth out of 200 runners.
October 7, 1994	Lake County	SVCC team placed second overall Mark Johnson took first place. Jimmy Martinez place 6th.
October 22, 1994	South Suburban	Team placed second overall. 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 9-0 doubles
#2 Erin Vandergrift	7-2 singles 9-0 doubles
#3 Paula Gilbert	8-1 singles 5-4 doubles
#4 Eileen Foust	5-4 singles 5-4 doubles
#5 Carrie Jablonsky	2-7 singles 4-5 doubles
#6 Karen Strock	3-7 singles 4-5 doubles

Regional Tournament

Team #1 Angie Gilbert 2nd Place lost in final
3rd place #2 Erin Vandergrift 2nd place lost in final
out of
12 teams #3 Paula Gilbert 2nd place lost in final
#4 Eileen Foust 3rd place semi-finals to #1
won the consolation

#1 Angie Gilbert & Erin Vandergrift
4th place lost in semi-finals to #1

#2 Paula Gilbert & Eileen Foust
3rd place lost in semi-finals to #1
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. D. VILLETT 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)
<hr/>								
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
<hr/>		\$1,642,137		\$1,823,618		\$1,300,405		\$1,549,892	
								\$1,962,796	



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

207783 4616 4000.7173

SAUK VALLEY COMMUNITY
COLLEGE DISTRICT 506

FINANCIAL REPORT

June 30, 1994

CONTENTS

	<u>Page Number</u>
INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS	1
 FINANCIAL STATEMENTS:	
General Purpose Financial Statements -	
Combined Statements Overview:	
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Compared to Budget - All Governmental Fund Types	4
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances - Proprietary Fund Type, and Similar Trust Funds	5
Combined Statement of Cash Flows - Proprietary Fund Type, and Similar Trust Funds	6
Notes to Financial Statements	7 - 18
 SUPPLEMENTAL FINANCIAL STATEMENTS:	
Governmental Fund Types:	
Combining Balance Sheet - General Funds	19
Combining Statement of Revenues and Expenditures Compared to Budget and Changes in Fund Balances - General Funds	20
Combining Balance Sheet - Special Revenue Funds	21
Combining Statement of Revenues and Expenditures Compared to Budget and Changes in Fund Balances - Special Revenue Funds	22
Statement of Revenues and Expenditures Compared to Budget - Special Revenue: Liability, Protection and Settlement Fund	23
Audit Fund	24
Operations and Maintenance Fund (Restricted)	25

	<u>Page Number</u>
Statement of Revenues and Expenditures - Special Revenue - Restricted Purposes Fund	26 - 27
Statement of Revenues and Expenditures Compared to Budget - Debt Service - Bond and Interest Fund	28
Statement of Revenues and Expenditures Compared to Budget - Capital Projects - Building Bond Proceeds Fund	29
Statement of Revenues and Expenses, Compared to Budget and Changes in Retained Earnings - Auxiliary Enterprise Fund	30
Fiduciary Fund Types:	
Combining Balance Sheet - Fiduciary Funds	31
Statement of Revenues and Expenses Compared to Budget and Changes in Fund Balances - Nonexpendable Trust Fund - Working Cash Fund	32
Schedule of Yearly Activity By Individual Account - Agency Funds	33
SUPPLEMENTAL FINANCIAL INFORMATION:	
Balance Sheet - All Funds	34
Statement of Revenues, Expenditures and Changes in Fund Balances - All Funds	35
UNIFORM FINANCIAL STATEMENTS	36 - 43
CERTIFICATE OF CHARGEBACK REIMBURSEMENT	
44 - 45	
ICCB STATE GRANTS FINANCIAL - COMPLIANCE SECTION:	
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	46
Advanced Technology Equipment Grant Program - Balance Sheet	47
Advanced Technology Equipment Grant Program - Statement of Revenues and Expenditures Compared to Budget and Changes in Fund Balance	48
Special Population Grant Program - Balance Sheet	49
Special Population Grant Program - Statement of Revenues and Expenditures Compared to Budget and Changes in Fund Balance	50

	<u>Page Number</u>
Special Population Grant Program - Expenditures Compliance Report	51
Workforce Preparation Grant - Balance Sheet	52
Workforce Preparation Grant - Statement of Revenues and Expenditures Compared to Budget and Changes in Fund Balance	53
Workforce Preparation Grant - Expenditures Compliance Report	54
Retirees Health Insurance Grant Program - Balance Sheet	55
Retirees Health Insurance Grant Program - Statement of Revenues and Expenditures Compared to Budget and Changes in Fund Balance	56
Notes to Financial Statements	57
INDEPENDENT AUDITOR'S REPORT ON ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED	58
Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed	59
Reconciliation of Total Reimbursable Semester Credit Hours	60
Background Information on State Grant Activity	61
FEDERAL FINANCIAL AND COMPLIANCE SECTION:	
INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE	62
Schedule of Federal Financial Assistance	63
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	64
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS	65
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO MAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAMS	66
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS	67

	<u>Page</u> <u>Number</u>
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	68 - 69
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROLS STRUCTURE REQUIRED BY OMB CIRCULAR A-133	70 - 72
General Audit Information	73
GRAPHS AND HIGHLIGHTS:	
Auditor's Report Highlights	74
Historical Data - Uniform Financial Statement and Other Operating Data	75 - 76
Graphs:	
Educational Fund Balance	77
Operations and Maintenance Fund Balance	78
Assessed Valuation	79
Credit Hours	80
Costs per Credit Hours	81
Instruction Expenditures	82
Educational and Operations and Maintenance Funds - Plant Expenditures	83
General Administration Expenditures	84
Operating Revenues	85



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

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 Osdal & Co., Ltd.

September 9, 1994

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

	Governmental Fund Types			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
<u>ASSETS</u>				
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				
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 absences				
Amount to be provided for retirement of general long term debt				
Amount available in Debt Service Fund				
 Total assets	 <u>\$2,227,611</u>	 <u>\$727,365</u>	 <u>\$139,519</u>	 <u>\$941,518</u>
<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>
 Fund Equity:				
Investment in General Fixed Assets				
Retained earnings - unreserved				
Retained earnings - reserved				
Fund Balances:				
Reserved for special functions and activities			139,519	
Fund balances unreserved - 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>
 Total liabilities and fund equity	 <u>\$2,227,611</u>	 <u>\$727,365</u>	 <u>\$139,519</u>	 <u>\$941,518</u>

See Notes to Financial Statements.

<u>Proprietary</u>	<u>Fiduciary</u>	<u>Account Groups</u>		<u>Total</u>	
<u>Fund Type</u>	<u>Fund Type</u>	<u>General Assets</u>	<u>Fixed Assets</u>	<u>Long-Term Debt</u>	<u>(Memorandum Only)</u>
<u>Auxiliary</u>	<u>Trust and</u>				
<u>Enterprise</u>	<u>Agency Funds</u>				
					<u>June 30, 1994</u>
 \$481,969	\$ 18,575				\$ 1,552,683
	2,800,000				4,500,000
764	408				67,654
1,395					1,395
 19,745	379				105,679
					170,592
					839,559
 266,342					47,419
15	3,407				266,342
					73,191
					4,498
		\$11,974,133			11,974,133
 <u>\$770,230</u>	<u>\$2,822,769</u>	<u>\$11,974,133</u>	<u>\$1,169,567</u>	<u>\$20,772,712</u>	
 <u>\$ 17,099</u>	<u>\$ 224,597</u>				<u>\$ 264,073</u>
<u>6,085</u>	<u>21,950</u>				<u>67,654</u>
<u>12,860</u>					<u>142,769</u>
<u>36,044</u>	<u>246,547</u>	<u>\$ -0-</u>		<u>\$ 994,637</u>	<u>994,637</u>
				<u>174,930</u>	<u>214,063</u>
				<u>1,169,567</u>	<u>174,930</u>
					<u>1,858,126</u>
 487,447					11,974,133
246,739					487,447
					246,739
 <u>18,998</u>					<u>158,517</u>
<u>734,186</u>	<u>2,557,224</u>	<u>11,974,133</u>	<u>-0-</u>	<u>6,047,750</u>	
	<u>2,576,222</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 (Memorandum Only)
	General	Special Revenue	Debt Service	Capital 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	144,550	90,574	1,980	\$ 36,832	273,936
Total revenues	6,495,097	3,149,602	287,987	36,832	9,969,518
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					
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		2,268,090			2,268,090
Total expenditures	6,184,779	2,975,412	297,566	1,251	9,459,008
Excess (deficiency) of revenues 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		(764)			(764)
Excess (deficiency) of revenues over expenditures and other financing sources	412,904	173,426	(9,579)	35,581	612,332
Fund balances, beginning of year	1,549,892	412,786	149,098	905,937	3,017,713
Fund balances, end of year	\$1,962,796	\$ 586,212	\$139,519	\$941,518	\$3,630,045

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		
			Variance			Variance
	Actual	Budget	Favorable (Unfavorable)	Actual	Budget	Favorable (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 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>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 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>(764)</u>		<u>(764)</u>
Excess (deficiency) of revenues over expenditures and other financing sources	412,904	\$ <u>-0-</u>	\$ <u>412,904</u>	173,426	\$ <u>(60,510)</u>	\$ <u>233,936</u>
Fund balances, beginning 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 Favorable (Unfavorable)	<u>Actual</u>	<u>Budget</u>	Variance Favorable (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 Fund Type	Fiduciary Fund Type	Total (Memorandum Only)
	Non-Expendable Auxiliary Enterprise Fund Actual	Trust Fund - Working Cash Fund Actual	
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 over expenditures	 <u>107,449</u>	 102,586	 210,035
 Other financing sources (uses) -			
Operating transfers (out) in	<u>764</u>	<u>(102,586)</u>	<u>(101,822)</u>
 Excess of revenues over expenditures 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

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>	<u>Total (Memorandum Only)</u>
	<u>Auxiliary Enterprise Fund</u>	<u>Non-Expendable Trust Fund - Working Cash Fund</u>	
CASH FLOWS FROM OPERATING ACTIVITIES:			
ACTIVITIES:			
Net income	\$107,449	\$ 102,586	\$ 210,035
Adjustments to reconcile net earnings to net cash provided (used) by operating activities:			
Change in operating assets and 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 interest	297	(919)	(622)
Increase in deferred tuition and fees	<u>12,580</u>		<u>12,580</u>
Net cash provided (used) by operating activities.	<u>237,631</u>	<u>123,253</u>	<u>360,884</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES -			
Operating transfers in (out) to other funds	<u>764</u>	<u>(102,586)</u>	<u>(101,822)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase of investment securities	-0-	(900,000)	(900,000)
Proceeds from sale and maturities of investment securities	<u>65,000</u>	<u>250,000</u>	<u>315,000</u>
Net cash used by investment activities	<u>65,000</u>	<u>(650,000)</u>	<u>(585,000)</u>
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

(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

(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

(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 July 1, 1993	Additions	Deletions	Balance 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	4,094,310	256,489	\$69,749	4,281,050
	<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	-0-	7,067	-0-	7,067
	<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

(D) Interfund Receivable and Payable Balances:

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

	Due From <u>Other Funds</u>	Due To <u>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>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

(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

(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

(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 Statutes.
- 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>Total</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</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:

	1991	1992	1993
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

(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> <u>July 1, 1993</u>	<u>Bonds</u> <u>Issued</u>	<u>Bonds</u> <u>Retired</u>	<u>Balance</u> <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> <u>June 30</u>	<u>Interest</u> <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

	<u>Educational Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Total General Funds</u>
<u>ASSETS</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 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 - undesignated	<u>1,450,234</u>	<u>512,562</u>	<u>1,962,796</u>
Total liabilities 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		
	<u>Actual</u>	<u>Budget</u>	Variance Favorable (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	<u>109,142</u>	<u>66,000</u>	<u>43,142</u>
Total revenues	<u>6,209,546</u>	<u>6,252,000</u>	<u>(42,454)</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 of plant	367,817	399,615	31,798
General administration	506,329	531,590	25,261
Institutional support	<u>1,059,833</u>	<u>1,456,616</u>	<u>396,783</u>
Total expenditures	<u>5,805,358</u>	<u>6,252,000</u>	<u>446,642</u>
 Excess (deficiency) of revenues over expenditures	404,188	-0-	404,188
 Other financing sources -			
Permanent transfers in	<u>91,188</u>	<u>80,000</u>	<u>11,188</u>
 Excess (deficiency) of revenues over expenditures and other financing sources	495,376	<u>\$ 80,000</u>	<u>\$ 415,376</u>
 Fund balances, beginning of year	<u>954,858</u>		
 Fund balances, end of year	<u>\$1,450,234</u>		

Operations and Maintenance Fund			Total General Funds		
Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (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>
<u>285,551</u>	<u>268,000</u>	<u>17,551</u>	<u>6,495,097</u>	<u>6,520,000</u>	<u>(24,903)</u>
			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
			506,329	531,590	25,261
	<u>3,000</u>	<u>3,000</u>	<u>1,059,833</u>	<u>1,459,616</u>	<u>399,783</u>
<u>379,421</u>	<u>358,000</u>	<u>(21,421)</u>	<u>6,184,779</u>	<u>6,610,000</u>	<u>425,221</u>
(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, Protection and Settlement Fund	Operations and Audit Fund	Maintenance Fund (Restricted)	Restricted Purposes Fund	Total Special Revenue Funds
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ASSETS

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		125,604	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>

LIABILITIES AND FUND BALANCE

Cash overdraft		\$ 3,065			\$ 3,065
Due to other funds		747		\$26,734	27,481
Accounts payable		16,413		6,607	76,281
Deferred tuition and fees		—		34,326	34,326
Total liabilities		20,225	\$ -0-	53,261	67,667
Fund balance					141,153
unreserved - undesignated		<u>291,156</u>	<u>23,980</u>	<u>243,257</u>	<u>27,819</u>
Total liabilities and 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, Protection and Settlement Fund	Operations and Audit Fund	Maintenance (Restricted)	Restricted Purposes Fund	Total Revenue Funds Actual	Total Special 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	3,097	867	4,745	81,865	90,574	127,782
Total revenues	470,260	26,194	377,828	2,275,320	3,149,602	2,914,489
 Expenditures:						
Institutional support	493,473	37,835	176,014		707,322	927,510
Restricted purposes				2,268,090	2,268,090	2,047,489
Total expenditures	493,473	37,835	176,014	2,268,090	2,975,412	2,974,999
 Excess (deficiency) of revenues over expenditures	(23,213)	(11,641)	201,814	7,230	174,190	(60,510)
 Other financing sources (uses) -						
Permanent transfer out				(764)	(764)	
 Excess of revenues over expenditures and other financing sources	(23,213)	(11,641)	201,814	6,466	173,426	\$ (60,510)
 Fund balances, beginning of year	314,369	35,621	41,443	21,353	412,786	
 Fund balances, end of year	\$291,156	\$23,980	\$243,257	\$ 27,819	\$ 586,212	

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 Favorable (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

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
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 Favorable (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 Favorable (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</u>
			<u>Favorable</u> <u>(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	\$ 764	\$ -0-	\$ (764)

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

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (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

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (Unfavorable)
Revenues -			
Other sources -			
Interest on investments	<u>\$36,832</u>	<u>\$34,000</u>	<u>\$ 2,832</u>
 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>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
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	<u>2,548</u>	<u>-0-</u>	<u>(2,548)</u>
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

	<u>Non-Expendable</u> <u>Trust Fund</u> <u>Working Cash</u>	<u>Trust</u> <u>and</u> <u>Agency</u> <u>Funds</u>	<u>Total</u> <u>Fiduciary</u> <u>Funds</u>
<u>ASSETS</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 -			
Other		379	379
Accrued interest receivable	3,407		3,407
Total assets	\$2,803,407	\$19,362	\$2,822,769
<u>LIABILITIES AND FUND BALANCE</u>			
Cash overdraft	\$ 224,597		\$ 224,597
Due to other funds	21,586	\$ 364	21,950
Total liabilities	246,183	364	246,547
Fund balance -			
Unreserved - undesignated	2,557,224	18,998	2,576,222
Total liabilities and fund equity	\$2,803,407	\$19,362	\$2,822,769

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

	<u>Actual</u>	<u>Budget</u>	Variance Favorable (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

	Balance		Balance	
	<u>6/30/93</u>	<u>Revenues</u>	<u>Expenditures</u>	<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

	<u>Educational Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Operations and and Maintenance Fund (Restricted)</u>
<u>ASSETS</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			
tax receivable	42,246	5,173	
Inventories			
Prepaid expenses	12,024		
Accrued interest receivable	189	547	
Total assets	\$1,660,702	\$566,909	\$296,518
<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 and fund balance	\$1,660,702	\$566,909	\$296,518

Bond and Interest Fund	Auxiliary Enterprise Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability Protection and Settlement Fund	Building Bond Proceeds Fund	Trust and Agency 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 Fund	Operations and Maintenance Fund	Operations and and Maintenance Fund (Restricted)
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			
of plant	367,817	379,421	
General administration	506,329		
Institutional support	1,059,833		176,014
Restricted purposes			
Total expenditures	<u>5,805,358</u>	<u>379,421</u>	<u>176,014</u>
Excess (deficiency) of revenues over expenditures	404,188	(93,870)	201,814
Other financing sources (uses):			
Permanent transfers in	91,188	11,398	
Permanent transfers (out)			
Excess (deficiency) of revenues over expenditures and other 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>

Bond and Interest	Auxiliary Enterprise	Restricted Purposes Fund	Working Fund	Cash Fund	Audit Fund	Liability Protection and Settlement Fund	Building Bond Proceeds Fund	Trust and Agency Fund
\$286,007					\$25,327	\$467,163		
		\$ 438,368						
		1,755,087						
		\$ 138,612						
1,980	1,428,718	81,865	\$ 102,586	867		3,097	\$ 36,832	\$30,759
287,987	1,567,330	2,275,320	102,586	26,194		470,260	36,832	30,759

1,459,881

297,566				37,835	493,473	1,251		
		2,268,090						25,779
297,566	1,459,881	2,268,090	-0-	37,835	493,473	1,251		25,779
(9,579)	107,449	7,230	102,586	(11,641)	(23,213)	35,581		4,980
		764						
		(764)	(102,586)					
(9,579)	108,213	6,466	-0-	(11,641)	(23,213)	35,581		4,980
149,098	625,973	21,353	2,557,224	35,621	314,369	905,937		14,018
\$139,519	\$ 734,186	\$ 27,819	\$2,557,224	\$23,980	\$291,156	\$941,518		\$18,398

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 Fund</u>	<u>Operations and Maintenance Fund</u>	<u>Operations and Maintenance Fund (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>	<u> </u>
Fund balances, June 30, 1994	<u>\$1,450,234</u>	<u>\$512,562</u>	<u>\$243,257</u>

	<u>Bond and Interest Fund</u>	<u>Auxiliary Enterprises Fund</u>	<u>Restricted Purposes Fund</u>	<u>Working Cash 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> </u>	<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 Fund</u>	<u>Liability, Protection, and Settlement Fund</u>	<u>Building Bonds 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 Asset/Debt Account Groups		Fixed Asset/Debt Account Groups	
	July 1, 1993	Additions	Deletions	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 July 1, 1993	Issued	Redeemed	Outstanding 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

	Educational Fund	Operations and Maintenance Fund	Total Operating Funds
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 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 Fund	Operations and Maintenance Fund	Total Operating Funds
Operating Expenditures (modified 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 (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 (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

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	-0-
Public service	<u>159,989</u>
Academic support:	
Learning resorce center	255,332
Other academic support	<u>-0-</u>
Total academic support	<u>255,332</u>
Student services support:	
Admission and records	142,166
Conseling 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 non-federal monies	83,197
---	--------

Plus:

Depreciation on buildings and fixed equipment paid from 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 grants for non-capital expenditures, except ICCB grants	<u>2,284,768</u>
--	------------------

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

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

Adjusted qualified expenditures for fiscal year 1994	\$6,695,933
--	-------------

Divided by total credit hours for fiscal 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 rate for fiscal year 1995	32.33
--	-------

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

Chargeback reimbursement per semester 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 credit hours	<u>47,021</u>
Per capita cost per semester credit hour	\$ <u>190.99</u>

Summary:

Amount to be charged back per 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 Osdal & Co., Ltd.

September 9, 1994

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

ASSETS

Cash	\$ <u> -0- </u>
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LIABILITIES AND FUND BALANCE

Liabilities	\$ -0-
Fund balance	<u>-0-</u>
Total liabilities and 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 Favorable (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

ASSETS

Cash \$ -0-

LIABILITIES AND FUND BALANCE

Liabilities \$ -0-

Fund balance -0-

Total liabilities and
fund balance \$ -0-

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 Favorable (Unfavorable)
*Revenues -			
State sources	<u>\$48,813</u>	<u>\$48,813</u>	\$ <u>-0-</u>
Expenditures:			
Administrative salaries and employee benefits	1,900	-0-	(1,900)
Tutor salaries and employee benefits	29,113	29,378	265
Learning disability specialist salary 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	<u>-0-</u>	<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 Services</u>	<u>Administrative (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>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><u>-0-</u></u>
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LIABILITIES AND FUND BALANCE

Liabilities	\$ -0-
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Fund balance	<u>-0-</u>
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Total liabilities and fund balance	\$ <u><u>-0-</u></u>
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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 Favorable (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 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 expenditures and other financing 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>	<u>Operation of Workforce 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 Preparation Office:			
Utilities and telephone		1,007	1,007
Consumable supplies		<u>1,452</u>	<u>1,452</u>
Total	\$ -0-	<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

ASSETS

Cash	\$ <u>0</u>
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LIABILITIES AND FUND BALANCE

Liabilities	-0-
Fund balance	-0-
Total liabilities and 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 Favorable (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

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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 Credit Hours by Term			
	<u>Summer 1993</u>	<u>Fall 1993</u>	<u>Spring 1994</u>	<u>Total 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 Secondary Education	202	545	452	1,199
Total credit hours verified	<u>4,400</u>	<u>22,380</u>	<u>20,241</u>	<u>47,021</u>

	<u>Attending</u>	<u>Out-of-District</u>	<u>Total</u>
	<u>Attending In-District</u>	<u>on Chargeback or Contractual Agreement</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 corporate personal property replacement taxes 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 Reimbursable Credit Hours</u>	<u>Total Reimbursable Credit Hours 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 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 Attending</u>	<u>Total Attending as Certified to the ICCB</u>	<u>Difference</u>
Reimbursable in-district residents	45,074	45,074	-0-
Reimbursable out-of-district on 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

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

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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 Osadol & Co., Ltd.

September 9, 1994

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended June 30, 1994

	Federal CFDA Number	Grant Number	Program or Award Amount	Fund Balance 7/1/93	Revenues	Expenditures	Fund Balance 6/30/94
<u>Federal Grantor/Pass-Through</u>							
<u>Grantor/Program Title:</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 00-93	84.031A	P031A006	209,173	-0-	159,007	159,007	-0-
Title III Grant 1992 00-92	84.031A	P031A006	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)	19,159
	\$ 825,199



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

CERTIFIED PUBLIC ACCOUNTANTS

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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.

CERTIFIED PUBLIC ACCOUNTANTS

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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

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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

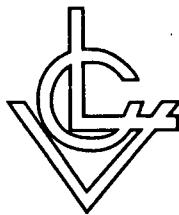
Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of Educational Institutions and Other Non-Profit Organizations". Our procedures were substantially less in scope than an audit, the objective of which is 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

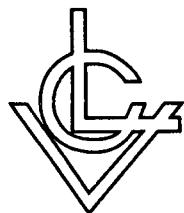
For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

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 Gorder & 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, Callahan, Van Osdol & 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:	<u>1991-92</u>	<u>1992-93</u>
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/ current liabilities ratio (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> (admin. or SFA offices, main campuses, etc.)	<u>Dates Visited</u>
Rural Route #2 Dixon, Illinois	Business office and Student Financial Aid Office located on the main campus	August 15, 1994 September 9, 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

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	9,063	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

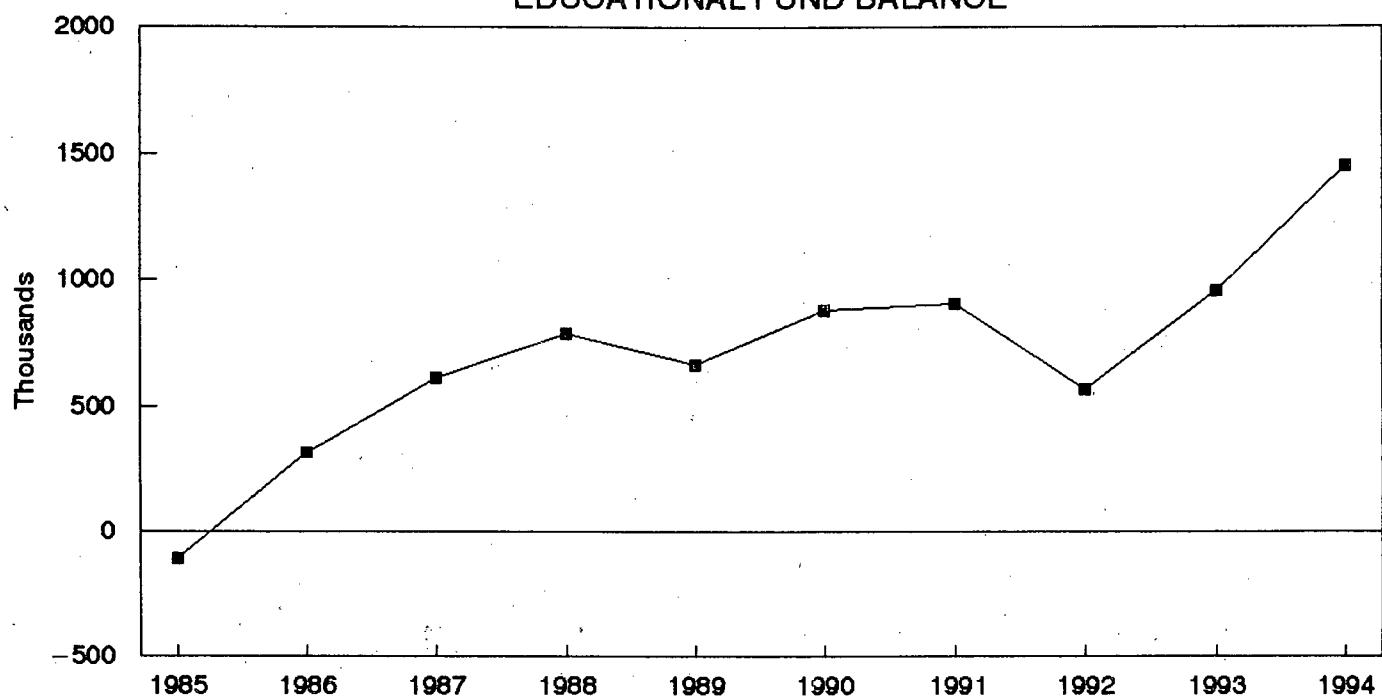
OPERATING EXPENDITURES:	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
BY PROGRAM:										
INSTRUCTION	2,290,955	2,463,589	2,548,420	2,726,805	2,653,237	2,680,590	2,996,386	3,147,252	3,042,514	3,087,126
ACADEMIC SUPPORT	168,697	186,029	205,358	219,059	220,669	235,018	251,291	242,991	244,798	253,332
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
BY OBJECT:										
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		
	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
	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
OTHER DATA:										
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	595,034	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
COSTS PER CREDIT HOUR:										
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
	98.09	111.50	113.64	117.69	119.62	128.84	129.37	128.57	121.58	131.53

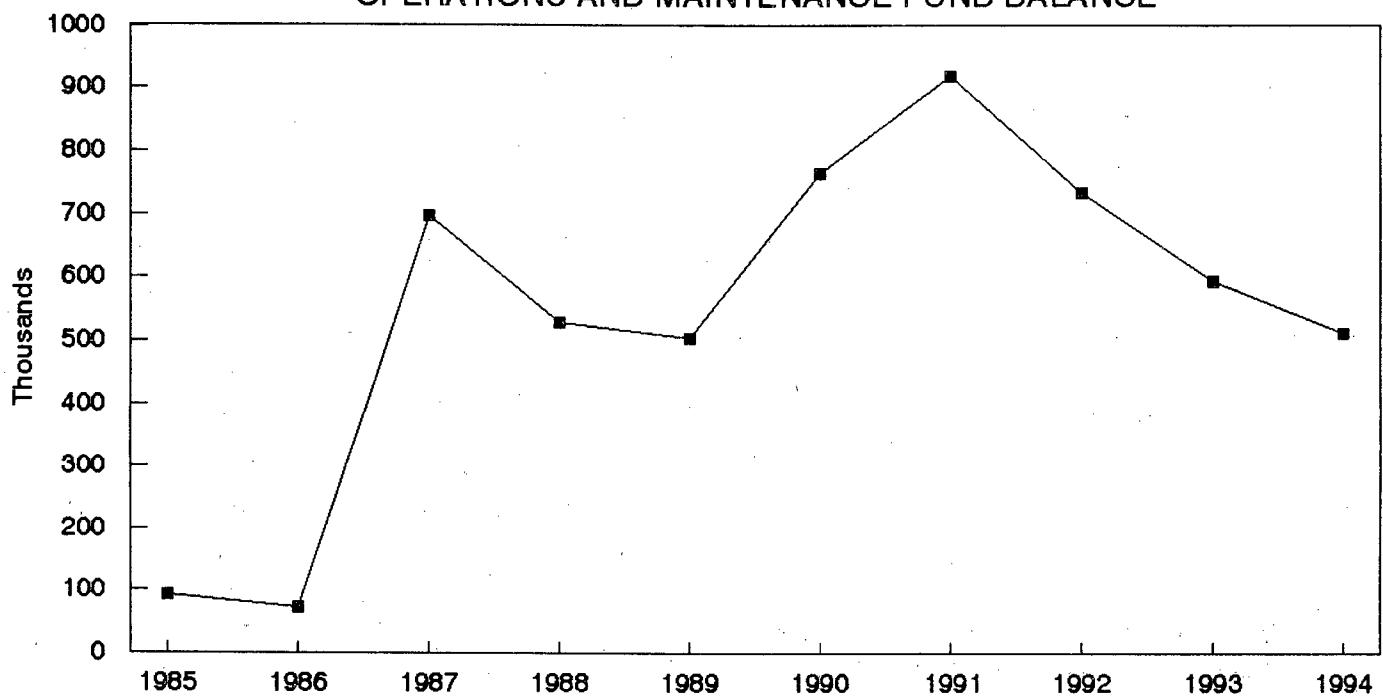
SAUK VALLEY COMMUNITY COLLEGE

EDUCATIONAL FUND BALANCE



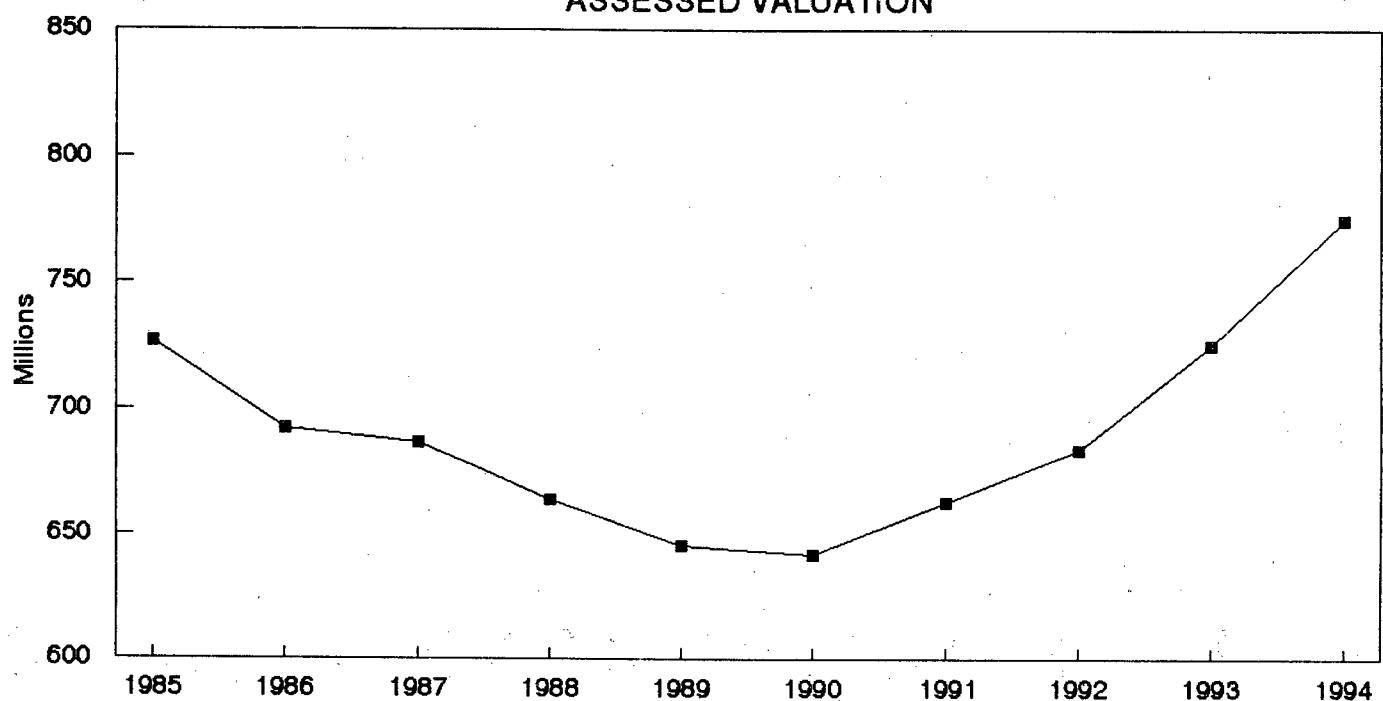
SAUK VALLEY COMMUNITY COLLEGE

OPERATIONS AND MAINTENANCE FUND BALANCE



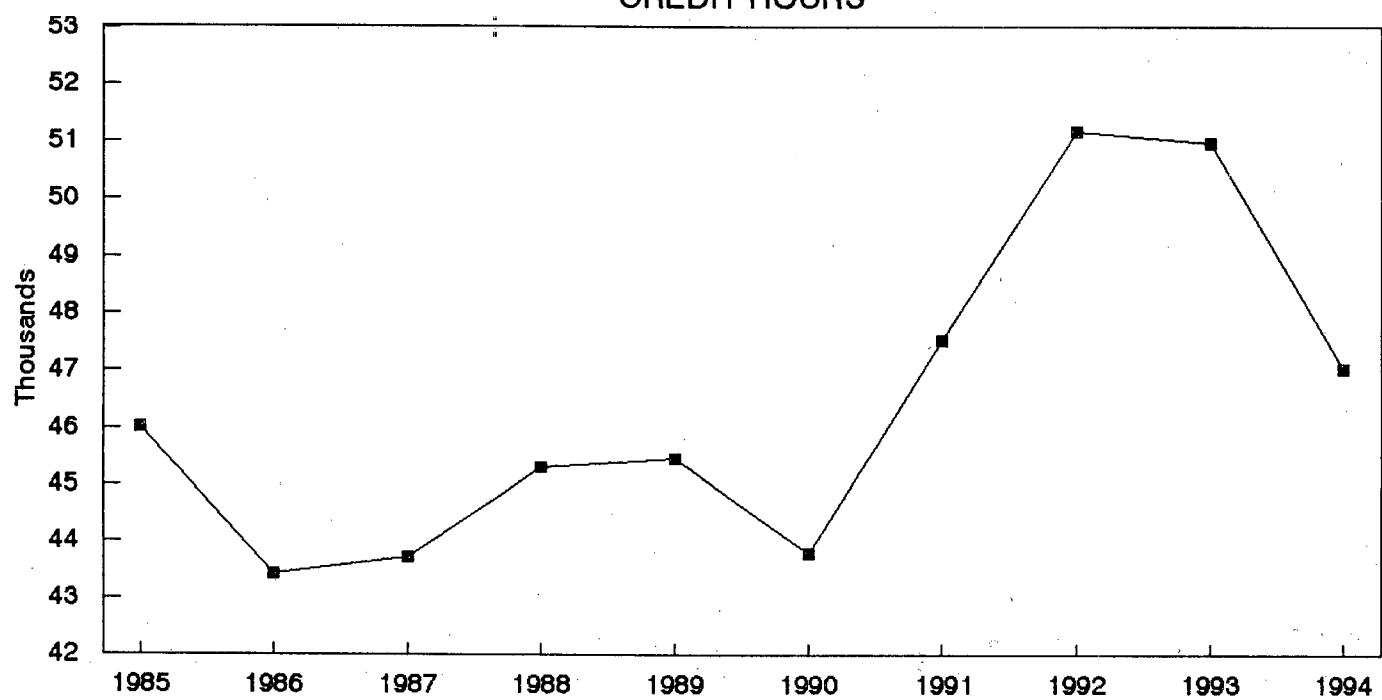
SAUK VALLEY COMMUNITY COLLEGE

ASSESSED VALUATION



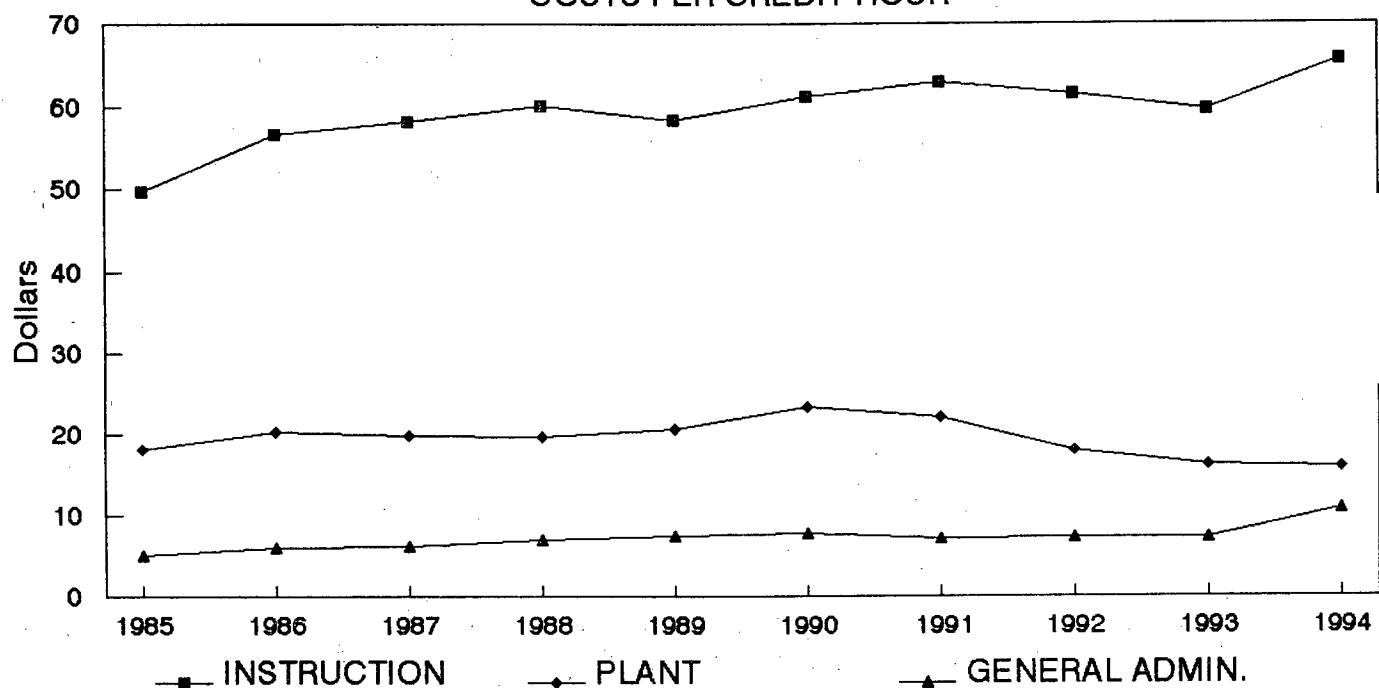
SAUK VALLEY COMMUNITY COLLEGE

CREDIT HOURS



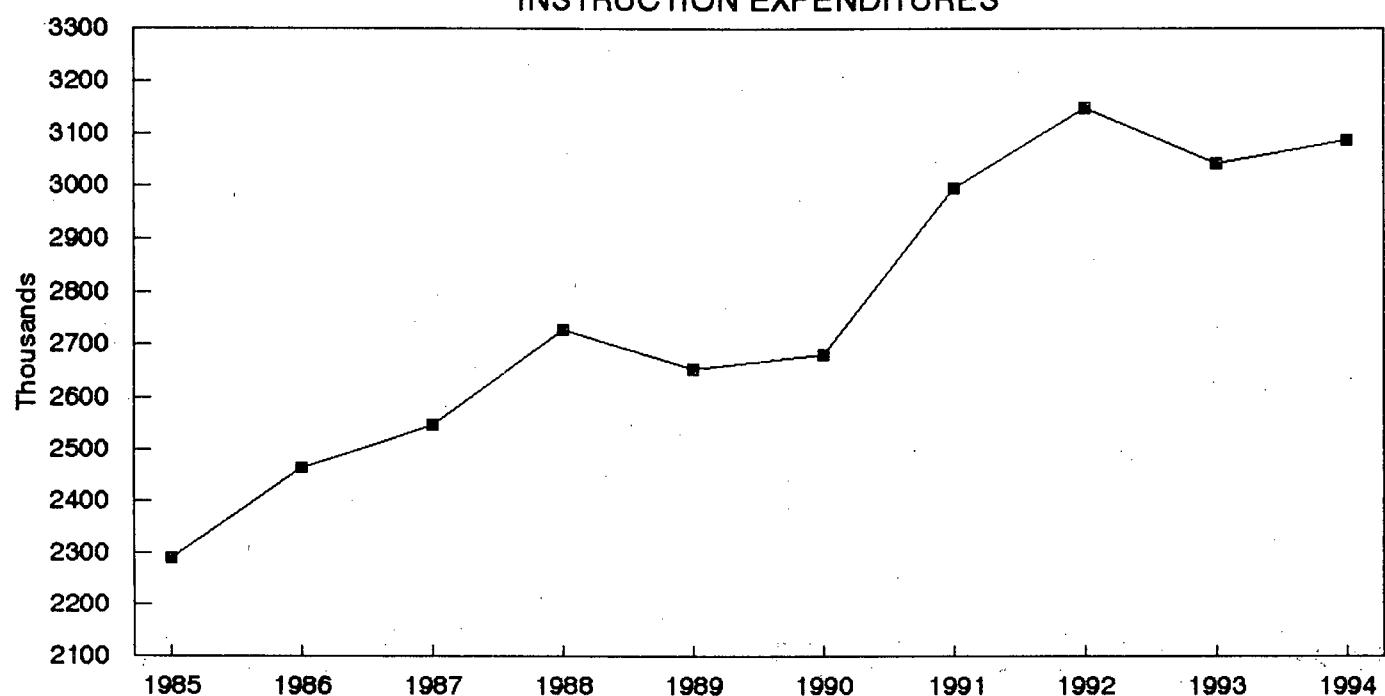
SAUK VALLEY COMMUNITY COLLEGE

COSTS PER CREDIT HOUR



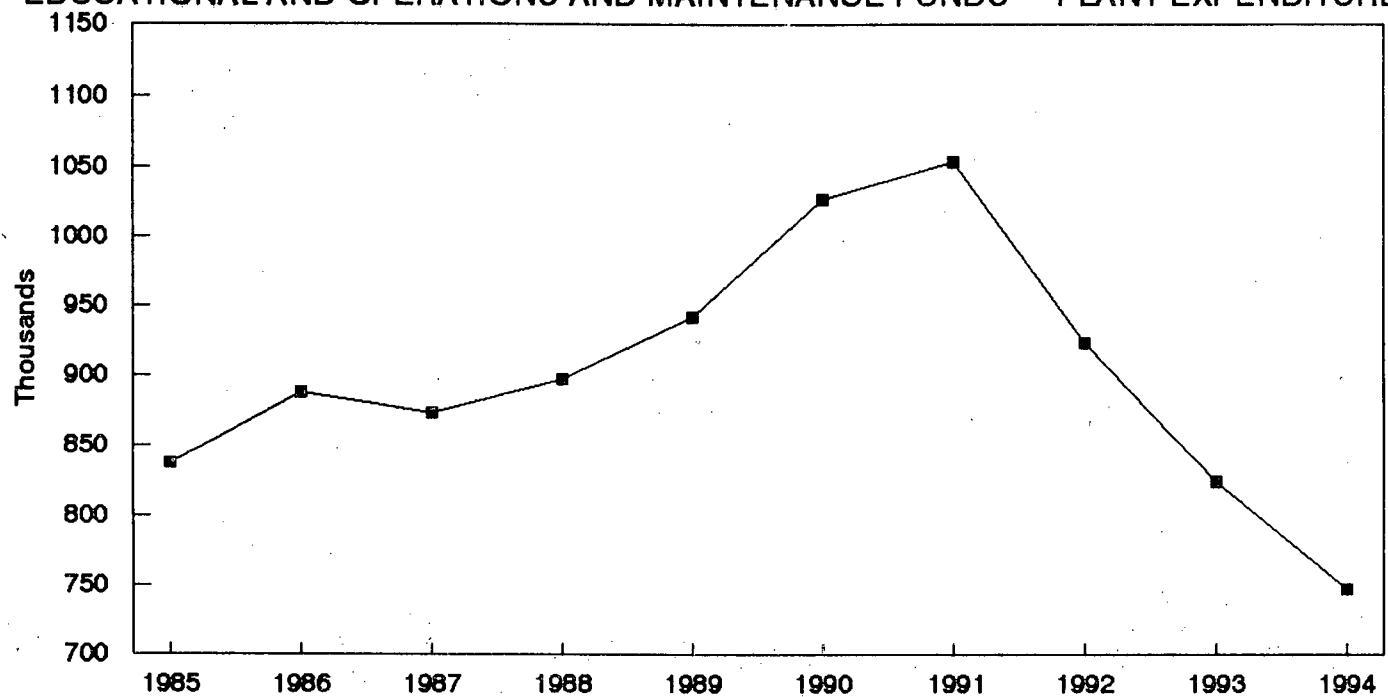
SAUK VALLEY COMMUNITY COLLEGE

INSTRUCTION EXPENDITURES



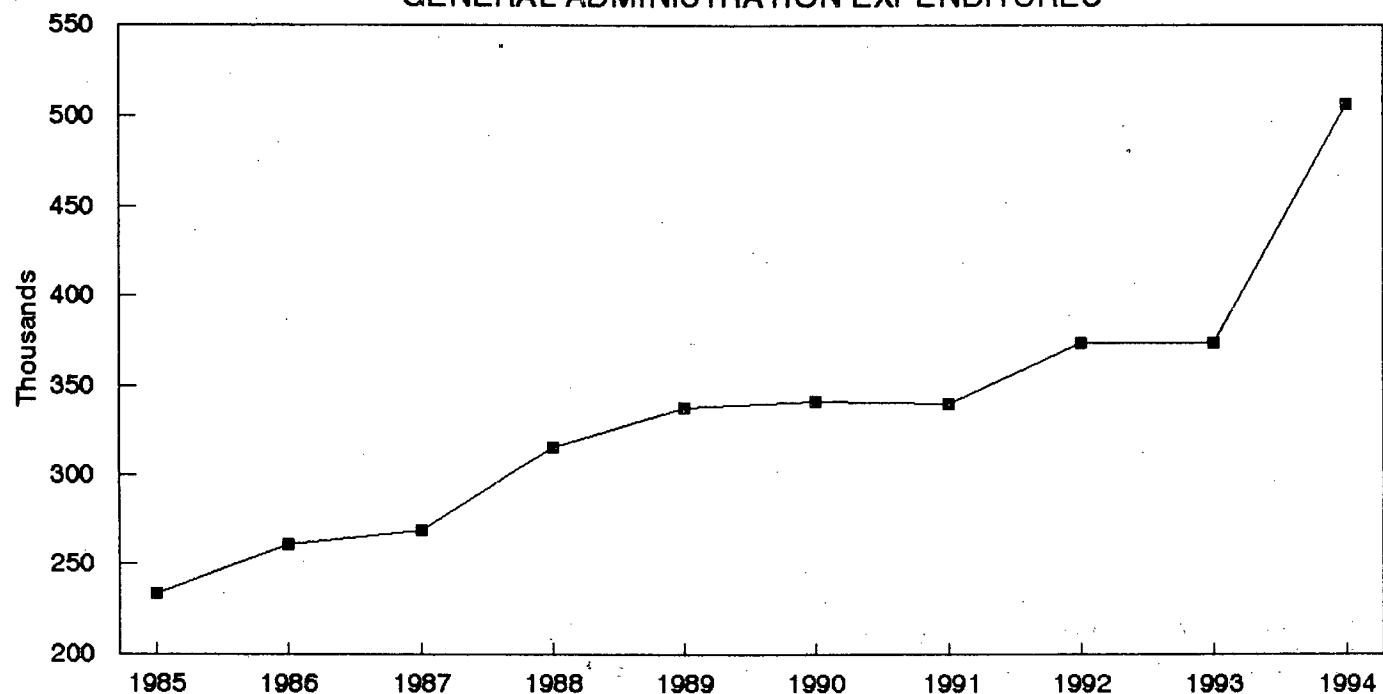
SAUK VALLEY COMMUNITY COLLEGE

EDUCATIONAL AND OPERATIONS AND MAINTENANCE FUNDS – PLANT EXPENDITURES



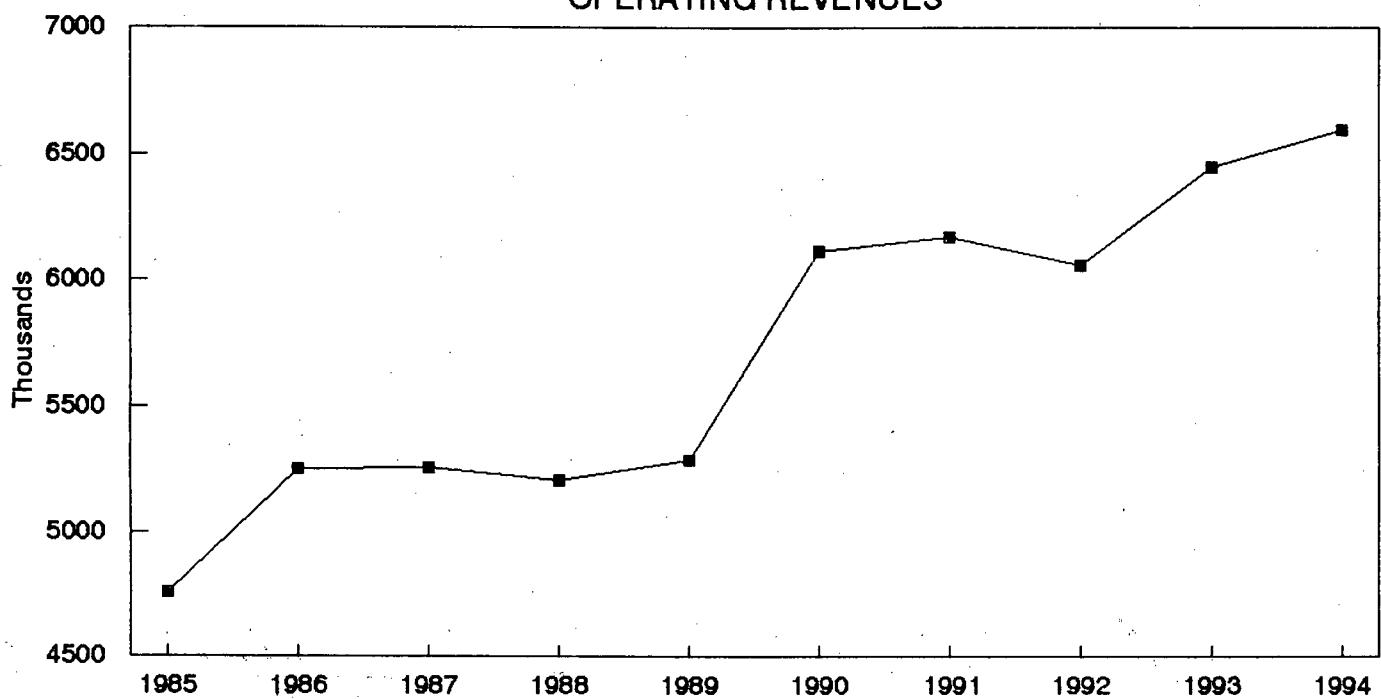
SAUK VALLEY COMMUNITY COLLEGE

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 JVB
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 Sterling, Illinois	\$35,222
Viking Builders, Inc. Dixon, Illinois	35,383
Key Builders Construction, Inc. Princeton, Illinois	35,793
North Central Contracting Corp. 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

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 Sugar Grove, Illinois	*\$52,296
Swartz Associates, Inc. Frankfort, Illinois	\$81,000
Universal Fitness & Leisure, Inc. 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

TO: Dr. Richard Behrendt
FROM: Jami V. Bradley *MB*
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.

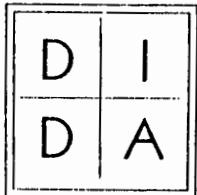
SECTION 8: The Secretary of the Board of Trustees of the College shall file a certified copy of this Resolution with the County Clerk of Lee County.

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.

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



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	\$ _____
	Total SEV:	\$ <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	\$ _____
	Total Current Taxes:	\$ <u>92.57</u>

Description of Business Operations Conducted on Site: Mr. Helgesen proposes to construct a 40,000 square feet 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>	4	Pay Scale: \$ <u>7.00</u>
Occupation: <u>Skilled</u>	10	Pay Scale: \$ <u>11.00</u>
Occupation: <u>Management</u>	1	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: Capital Equipment	\$ <u>50,000</u>	\$ <u>50,000</u>
Landscaping	5,000	5,000
Grand Total of Project:	<u>\$ 525,000</u>	<u>\$ 525,000</u> = <u>\$ 1,050,000</u>

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)

SPEC BUILDING

TAXING BODY	ESTIMATED	ANNUAL TAX	# YEARS			TOTAL TAXES	E-ZONE	EXTRA	TOTAL
			ABATEMENT				60%		
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
TOTAL		\$24,651.67	x	5	=	\$123,258.35	\$64,022.85	\$25,630.34	\$89,653.19



WISCONSIN DOMESTIC CORPORATION

ANNUAL REPORT

DUE DECEMBER 31, 1993

Report "FILED" by indexing of locator number
for the report year. 10/1/93 - 9/30/9401 DOMESTIC STK 1H06774
HELGESEN PROPERTIES, INC.DONALD H HELGESEN
2833 MILTON AVE
JANESVILLE, WI 53545INSTRUCTIONS ARE FOUND ON ENCLOSED SHEET.
If data shown in item 1 is incorrect, line out and enter changes.1 Principal office address (Street & Number, City, State & Zip Code)
2833 MILTON AVE
JANESVILLE, WI 53545

This form is addressed to the corporation's registered agent at the registered office. If a change of either 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.

Make check payable to:
SECRETARY OF STATE
Mail to: Drawer 554
Milwaukee WI 53293-0554

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 Janesville, WI 53545
Vice President	Robert E. Helgesen	Route 1, Box 349 Evansville, WI 53536
Secretary	Robert E. Helgesen	Route 1, Box 349 Evansville, WI 53536
Treasurer	Donald W. Helgesen	2833 Milton Avenue Janesville, WI 53545
3	Donald W. Helgesen	2833 Milton Avenue Janesville, WI 53545
Directors	Robert E. Helgesen	Route 1, Box 349 Evansville, WI 53536
List all directors		

4 Describe the general nature of business:

Commercial/Industrial Development

5 STOCK AUTHORIZED, AND STOCK ISSUED & OUTSTANDING

All boxes must be completed		CLASS	SERIES (IF ANY)	NUMBER OF SHARES
STOCK AUTHORIZED		common	none	1,000
STOCK ISSUED & OUTSTANDING		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 STATEPlease 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 sign-
ed 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:

<u>Class</u>	<u>Number of SHARES outstanding</u>	<u>Number of SHARES entitled to vote</u>	<u>Number of "Yes" votes REQUIRED</u>	<u>Number of "Yes" votes CAST</u>	<u>Number of "No" votes CAST</u>
Common					
Preferred					

2 (See instruction 2)

VOTE ON ADOPTION					
-------------------------	--	--	--	--	--

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

BY: Robert E. Helgesen

as (Secretary) or (Vice Secretary)
indicate which

This document
was drafted by

NO SEAL

AFFIX SEAL
or state that
there is none

BY: Donald W. Helgesen

as (President) or (Vice President)
indicate which

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

MAIL RETURNED 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). item 1 (a).

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 2 1/4 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.

VOL 13603 PAGE 28

481

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 OR STATEMENT THAT SHARES ARE WITHOUT PAR VALUE</u>
none	none	1000	No par value

12

3 Rock Co

VOL 13603 PAGE 29

482
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

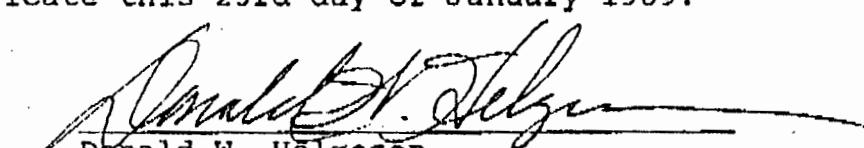
ARTICLE 7. The number of directors constituting the initial Board of Directors shall be one. Thereafter, the number of directors shall be such number as is fixed from time to time by, or in the manner provided in the By-Laws. The name of the initial director is: Donald W. Helgesen.

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).

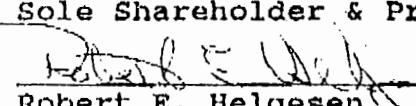
ARTICLE 9. These Articles may be amended in the manner authorized by law at the time of amendment.

EXECUTED in duplicate this 23rd day of January 1989.

THE CORPORATION HAS
NO SEAL


Donald W. Helgesen

Sole Shareholder & President


Robert E. Helgesen
Secretary

VOL 13603 PAGE 30

483

STATE OF WISCONSIN)
 } 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
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*

Many 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

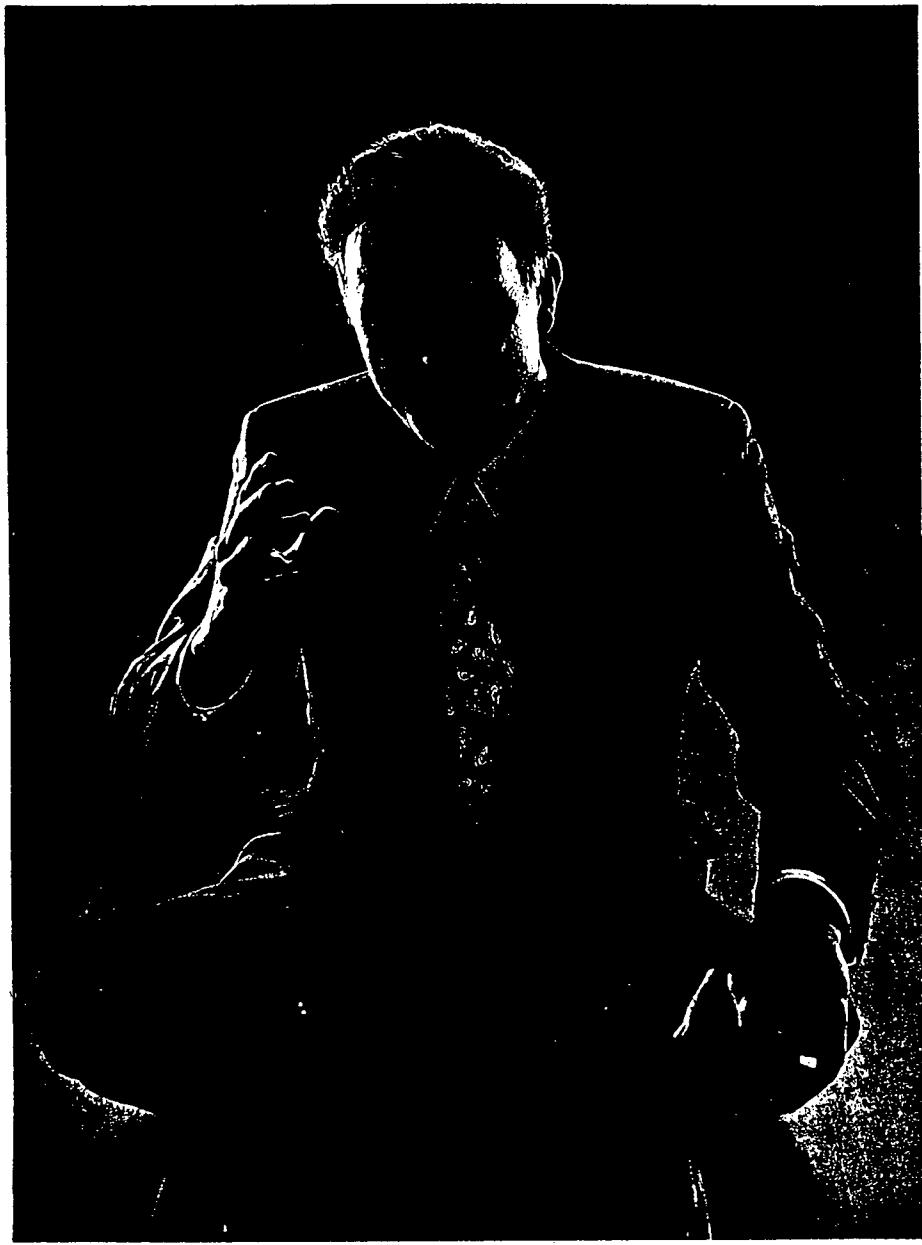
and a newsletter by Carver), Carver starts from scratch to build a new understanding of the role of the board in non-profit organizations.

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.

HENRY ERNSTHAL: 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.

ERNSTHAL: 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

ERNSTHAL: 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

ERNSTHAL: 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

ERNSTHAL: 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.

ERNSTHAL: 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.

ERNSTHAL: 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 know-

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.

ERNSTHAL: 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.

ERNSTHAL: 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

ERNSTHAL: 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

ERNSTHAL: 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.

ERNSTHAL: 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?"

ERNSTHAL: 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

ERNSTHAL: 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.

ERNSTHAL: 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.

ERNSTHAL: 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

ERNSTHAL: 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 \$X; 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.

ERNSTHAL: 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.

ERNSTHAL: 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

ERNSTHAL: 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
	TOTAL FOR 1990-91	28,643.00
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
	TOTAL FOR 1991-92	69,342.00
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
	TOTAL FOR 1992-93	42,481.00

... continued

Page 2
SVCC Foundation

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	LOCATION	RATE	DU DATE	AMOUNT
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 Fls)	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, 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	LOCATION	RATE	AMOUNT
General Fund	Sterling Federal, Sterling	4.16	1,323,752.22
Bookstore Fund	Sterling Federal, Sterling	4.16	245,908.50
Illinois Public Treasurers Investment Pool	First of America Bank, Springfield	4.01	265,189.18
			\$1,834,849.90

III. CHECKING ACCOUNTS - NONINTEREST BEARING

ACCOUNT/FUND	LOCATION	AMOUNT
Restricted and Federal Funds	Sterling Federal, Sterling	81,496.61
		\$81,496.61

ASAP COMMUNITY COLLEGE

APPROVED BY



Margaret A. Tipton

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 (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 Settlement Fund	167,126.75
13	Building Bond Proceeds Fund	0.00

Pages 63-70

06	Restricted Fund	25,344.53
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Pages 71-76

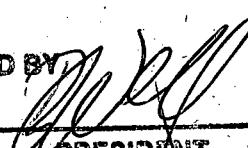
Bookstore	100,743.68
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TOTAL

\$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	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	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
CHECK REGISTER
10-31-94

PAGE 2

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
			72394	056400053041	V-BALL OFFICIAL	70.00	16459
	VENDOR TOTAL					70.00	
	EVERLY			AMY JO			
72394	050000013905			STUDENT LOAN DUE 12-22		150.00	16460
	VENDOR TOTAL					150.00	
	FOUST			EILEEN F			
72394	056910554300			SUPPLIES		15.70	16461
	VENDOR TOTAL					15.70	
	FRANK			MONICA L			
72394	050000013905			STUDENT LOAN DUE 11-20		75.00	16462
	VENDOR TOTAL					75.00	
	HALL			ZOLLIE W			
72394	011881255000			TRAVEL-DEKALB		34.40	16463
	VENDOR TOTAL					34.40	
4381	IL CC ADMISSIONS & RECORDS OFFICERS O						
72394	013100054101			MEMBERSHIP DUES		20.00	16464
	VENDOR TOTAL					20.00	
4380	IL COMM. COLLEGE JOURNALISM ASSOC.						
72394	056910255000			CONFERENCE FEES		144.00	16465
	VENDOR TOTAL					144.00	
4475	IL. STUDENT ASSIST. COMMISSION						
72394	010000013912			BAL. OF FY94 ISAC		2674.65	16466
	VENDOR TOTAL					2674.65	
	ILL. COMM. COLLEGE						
72394	011501055000			CONFERENCE FEE-D. COX		70.00	16467
	VENDOR TOTAL					70.00	
	ILLINOIS ASSOCIATION OF						
72394	011160054102			MEMBERSHIP DUES		5.00	16468
72394	011160055000			REGISTRATION FEE		35.00	16468
	VENDOR TOTAL					40.00	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 3

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
092394	INDUSTRIAL FASTENER INSTITUTE 011230054122	VIDEO		33.50	16469
	VENDOR TOTAL			33.50	
092394	JAHN	RHONDA			
092394	010000044105	TUITION REFUND-FALL		64.00	16470
092394	010000044209	LAB REFUND-FALL		8.00	16470
	VENDOR TOTAL			72.00	
092394	JOHNSON	ROSEMARY			
092394	011270055000	TRAVEL		8.12	16471
	VENDOR TOTAL			8.12	
K3464	KIPPING, SARA				
092394	056400054351	SUPPLIES		20.15	16472
	VENDOR TOTAL			20.15	
K3473	KISHWAUKEE COLLEGE				
092394	013100055000	REGISTRATION		9.00	16473
	VENDOR TOTAL			9.00	
092394	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	
L1870	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	
092394	LOTUS DEVELOPMENTAL CORP.				
092394	011210054112	SUPPLIES		64.00	16476
	VENDOR TOTAL			64.00	
LYNCH		JANET L			

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 4

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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, QUIGG,						
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	
	SHAPWARE CORP.						
092394	011210054112			SUPPLIES		7.50	16486
VENDOR TOTAL						7.50	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 6

ENDOR	VENDOR NAME	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
92394	056910154300		MILEAGE-PRODUCTION MTG.		34.80	16496
	VENDOR TOTAL				34.80	
3200	AID ASSN. FOR LUTHERANS			VOID CHECKS****16497 - 16511		
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
CHECK REGISTER
10-31-94

PAGE 7

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
093094	010000044105			TUITION REFUND-FALL		80.00	16520
VENDOR TOTAL						95.00	
B7055	BROWN, LANCE						
093094	056904153000			LIL THEAT. PRÉSENTATION		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
10-31-94

PAGE 8

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
73094	010000021417	9/30	PAYROLL			12.50	16529
VENDOR TOTAL						12.50	
2649	FGM/C, INC.						
73094	039900058412		ADA ACCESSABILITY			683.85	16530
73094	039900058409		KITCHEN SAFETY PROJECT			552.80	16530
73094	039900058411		ELEVATOR PROJECT			743.05	16530
VENDOR TOTAL						1979.70	
804	FRANKLIN LIFE INSURANCE COMPANY						
73094	010000021404	9/30	PAYROLL			412.50	16531
VENDOR TOTAL						412.50	
3270	FURLONG, MICHELLE						
73094	056400053041	OCT. 11	KISHWAUIKEE			65.00	16532
VENDOR TOTAL						65.00	
GARCIA	JESSE						
73094	010000013944		REF-REC'D NATL GUARD GT			720.00	16533
VENDOR TOTAL						720.00	
880	GERALD, JEANINE						
73094	056400053041		REFEREE-OCT. 11			65.00	16534
VENDOR TOTAL						65.00	
GLOVER	KEITH R						
73094	010000013950		REFUND-REC'D UPW MOBILI			240.00	16535
VENDOR TOTAL						240.00	
9876	GOSPODARCZYK, THOMAS						
73094	050000011302		PETTY CASH-COMM. SERVIC			75.00	16536
VENDOR TOTAL						75.00	
9889	GOVER, PHILIP E.						
73094	011881455000		TRAVEL			97.98	16537
VENDOR TOTAL						97.98	
815	GREAT AMERICAN INSURANCE COMPANY						

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 9

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	HAEGREN, 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						

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 10

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
93094	011270055000	5574	INTERNAL REVENUE SERVICE	SEMINAR LUNCH		10.75	16547
		VENDOR TOTAL				10.75	
93094	010000021910	5574	INTERNAL REVENUE SERVICE	9/30 PAYROLL		125.00	16548
		VENDOR TOTAL				125.00	
93094	010000021425	0002	JACKSON NATIONAL LIFE INSURANCE COMP.	9/30 PAYROLL		200.00	16549
		VENDOR TOTAL				200.00	
93094	056900154300	0252	JAMES, AL	ARTIST'S FEE		550.00	16550
		VENDOR TOTAL				550.00	
93094	039900058409	5710	JOHN A. LOOS SONS, INC.	KITCHEN SAFETY PROJECT		19420.20	16551
		VENDOR TOTAL				19420.20	
93094	010000013944	LARSON	MATTHEW A	REF-REC'D NATL GUARD GT		520.00	16552
		VENDOR TOTAL				520.00	
93094	010000021907	0300	LASALLE CO. - CLERK OF CIRCUIT COURT	9/30 PAYROLL		195.00	16553
		VENDOR TOTAL				195.00	
93094	056400055041	1870	LESEMAN, JOLENE	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	
93094	010000021416	8378	LUTHERAN BROTHERHOOD	9/30 PAYROLL		526.32	16555
		VENDOR TOTAL				526.32	
		MADDOX	MATTHEW D				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 11

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
093094	010000013944			REFUND-REC'D NATL GUARD		474.00	16556
	VENDOR TOTAL					474.00	
M0128	MAGNA PUBLICATIONS, INC.	093094	013100054101	ON-CAMPUS REPORTS		150.00	16557
	VENDOR TOTAL					150.00	
M5865	MONTGOMERY ELEVATOR COMPANY	093094	039900058411	ELEVATOR PROJECT		26546.00	16558
	VENDOR TOTAL					26546.00	
N0320	NATIONAL ASSOCIATION OF STUDENT	093094	013800055000	REGISTRATION FEE		260.00	16559
	VENDOR TOTAL					260.00	
N5887	NORTHERN LIFE INSURANCE COMPANY	093094	010000021414	9/30 PAYROLL		110.00	16560
	VENDOR TOTAL					110.00	
N5900	NORTHWESTERN MUTUAL INSURANCE COMP.	093094	010000021407	9/30 PAYROLL		305.00	16561
	VENDOR TOTAL					305.00	
093094	OAK COURSE	056400053030		CONFERENCE GOLF MATCH		60.00	16562
	VENDOR TOTAL					60.00	
093094	03345 OIL SPOT	056900354300		OIL CHANGE-VAN		19.95	16563
	VENDOR TOTAL					19.95	
093094	P5610 POCI, SHIRLEY	011271354102		SUPPLIES		56.06	16564
	VENDOR TOTAL					56.06	
093094	P7065 PROFESSIONAL BENEFIT ADMINISTRATORS I	056900752197		LIFE INSURANCE		1711.32	16565
093094	056900752192			DEP. STOP LOSS		3864.84	16566

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 12

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	
1130	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 13

VENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
S2620	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	

SAUK VALLEY COMMUNITY COLLEGE

CHECK REGISTER

10-31-94

PAGE 14

VENDOR DATE	VENDOR NAME ACCOUNT DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	
4435	ALFANO, CINDY			VOID CHECKS****16589 - 16599
00794	013800055000 TRAVEL-PEORIA		26.00	16600
VENDOR TOTAL			26.00	
4828	AMERICAN EXPRESS			
00794	019100055000 TRAVEL		103.12	16601
00794	018100055000 TRAVEL		490.34	16601
VENDOR TOTAL			593.46	
7473	ASSOC. OF EDUCATORS IN RAD. SCIENCE I			
00794	011271455000 REGISTRATION FEES		649.00	16602
VENDOR TOTAL			649.00	
BEER	NYDIA I			

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 15

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 16

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
00794	CONRAD, KELLY	INTERVIEW REIMBURSEMENT		20. 59	16613
	VENDOR TOTAL			20. 59	
0250	DAMHOFF, RUSS				
00794	050000011300	PETTY CASH-BASKETBALL		400. 00	16614
	VENDOR TOTAL			400. 00	
00794	DANIELS TOSHA J	REF- REC'D ACT ACH GT		120. 00	16615
	VENDOR TOTAL			120. 00	
00794	DOWD RYAN K	TUITION REFUND-FALL		32. 00	16616
00794	010000044209	LAB REFUND-FALL		8. 00	16616
	VENDOR TOTAL			40. 00	
5804	DRANE, PAULA				
00794	056600054300	SUPPLIES		35. 78	16617
	VENDOR TOTAL			35. 78	
8021	DUFFY, EDWARD F.				
00794	011900053000	CONSULTING FEE		2500. 00	16618
	VENDOR TOTAL			2500. 00	
00794	FERGER JENNIFER L	ACT ACH GT- ORIG PD CAS		120. 00	16619
	VENDOR TOTAL			120. 00	
6800	FRANA, JERRY				
00794	011230055000	TRAVEL-GE CLASSES		127. 60	16620
	VENDOR TOTAL			127. 60	
8270	FURLONG, MICHELLE				
00794	056400053041	REFEREE OCT 13		65. 00	16621
	VENDOR TOTAL			65. 00	
	GASKILL DAVID L				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 17

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
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	
Q5989	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 18

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
	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 - DRIG PD	VOID	.00
	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 19

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 20

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE	ACCOUNT	CHECK
					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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 21

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
S1725 100794	SEGUIN, MICHAEL	TRAVEL-DIXON		18.71	16660
VENDOR TOTAL				18.71	
SHERATON PLAZA					
100794	027800055000	SEMINAR LODGING		169.46	16661
VENDOR TOTAL				169.46	
S2935 100794	SHIPPERT, STANLEY	TRAVEL-CLINICAL		164.72	16662
VENDOR TOTAL				164.72	
S4935 100794	SMITH, BRADLEY	TRAVEL-IACCB CONF		126.20	16663
VENDOR TOTAL				126.20	
S6780 100794	SOUTHERN ILLINOIS UNIVERSITY	TESTING FEE - L. HERNAND		76.00	16664
VENDOR TOTAL				76.00	
S7639 100794	STERLING PARK DISTRICT	COURTS FOR TENNIS		49.50	16665
VENDOR TOTAL				49.50	
STOVER 100794	KIMBERLY A	ACT ACH GT- DRIG PD CAS		120.00	16666
VENDOR TOTAL				120.00	
T7200 100794	T'S SPORT	SUPPLIES		1272.00	16667
VENDOR TOTAL				1272.00	
M5860 100794	THE MONOGRAM SHOPPE	SUPPLIES		28.50	16668
VENDOR TOTAL				28.50	
T6880	TRANSWORLD SYSTEM, INC.				

SAUK VALLEY COMMUNITY COLLEGE

CHECK REGISTER

10-31-94

PAGE 22

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
			00794	018200053000	COLLECTION SERVICE	54.00	16669
	VENDOR TOTAL					54.00	
	VELDE		00794	010000044105	JOAN V TUITION REFUND-FALL	40.00	16670
	VENDOR TOTAL					40.00	
	VONHOLTON		00794	010000044928	LINDA J ACT ACH GT-ORIG PD CASH	120.00	16671
	VENDOR TOTAL					120.00	
	WARDELL, JOHN		00794	011230055000	TRAVEL	11.73	16672
	VENDOR TOTAL					11.73	
	WELLER, MARY		00794	011160055000	TRAVEL-IACCB CONF.	224.27	16673
	VENDOR TOTAL					224.27	
	WHITE, PEGGY		00794	011271155000	TRAVEL-CLINICAL	19.72	16674
	VENDOR TOTAL					19.72	
	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	
	WILLIAMS, MARK PROF.		00794	056910154300	MILEAGE	34.80	16677
	VENDOR TOTAL					34.80	
	3200 AID ASSN. FOR LUTHERANS				VOID CHECKS***	16678 - 16688	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 23

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 24

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
3267 01494	CURLOTT, DAVE 056400053041	OFFICIAL V-BALL		60.00	16699
	VENDOR TOTAL			60.00	
0250 01494	DAMHOFF, RUSS 056400055010	TRAVEL-B-BALL		315.94	16700
01494	056900354300	REIMBURSEMENT GAS		61.48	16700
	VENDOR TOTAL			377.42	
5853 01494	DON MULLERY'S 056900354300	REPAIR AEROSTAR VAN		97.24	16701
	VENDOR TOTAL			97.24	
5804 01494	DRANE, PAULA 056600054300	SUPPLIES		26.67	16702
	VENDOR TOTAL			26.67	
3261 1494	DUPAGE, COLLEGE OF 056400053041	ENTRY FEE V-BALL		150.00	16703
	VENDOR TOTAL			150.00	
EDWARDS 01494	ANDREW C 056904145902	REFUND CEC421 MV		30.00	16704
	VENDOR TOTAL			30.00	
1616 01494	FEDERAL LIFE INSURANCE COMPANY 010000021417	OCTOBER 15 PAYROLL		12.50	16705
	VENDOR TOTAL			12.50	
5804 01494	FRANKLIN LIFE INSURANCE COMPANY 010000021404	OCTOBER 15 PAYROLL		412.50	16706
	VENDOR TOTAL			412.50	
3270 01494	FURLONG, MICHELLE 056400053041	V-BALL OFFICIAL		105.00	16707
	VENDOR TOTAL			105.00	
5989	GOVER, PHILIP E.				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 25

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 26

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 27

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
N5887 101494	NORTHERN LIFE INSURANCE COMPANY 010000021414	OCTOBER 15 PAYROLL		110.00	16727
VENDOR TOTAL				110.00	
N5900 101494	NORTHWESTERN MUTUAL INSURANCE COMP. 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 101494	010000044105	ROXANNE TUITION REFUND-FALL		192.00	16730
VENDOR TOTAL				192.00	
P7065 101494	PROFESSIONAL BENEFIT ADMINISTRATORS I 056900752100	PAYMENT MEDICAL CLAIM		5119.25	16731
VENDOR TOTAL				5119.25	
P7115 101494	PRUDENTIAL INSURANCE COMPANY 010000021411	OCTOBER 15 PAYROLL		100.00	16732
VENDOR TOTAL				100.00	
RIVER VALLEY SAVINGS 101494	010000012000	INVESTMENTS	VOID	00.00	16733
VENDOR TOTAL				00.00	
S0130 101494	SAGMOE, JOHN 013800055000	MADRIGAL MEETING		63.96	16734
VENDOR TOTAL				63.96	
S0260 101494	SANDSCHAFFER JOE 011271253000	HONORARIUM		25.00	16735
VENDOR TOTAL				25.00	
S0370	SAUK VALLEY COMMUNITY COLLEGE				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 28

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	OCTBER 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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 29

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
S0368 101494	SVCC FACULTY ASSOCIATION 010000021800	OCTOBER 15 PAYROLL		1209.71	16745
VENDOR TOTAL				1209.71	
T1601 101494 101494 149410	TEACHERS INSURANCE 010000021410 018100052900 010000021410	OCTOBER 15 PAYROLL LIFE INSURANCE VOID CHECK	VOID	4709.31 .00 -4709.31	16746 16746 16746
VENDOR TOTAL				.00	
C30B2 101494	THE CHRONICLE OF PHILANTHROPY 018300054109	SUBSCRIPTION RENEWAL		67.50	16747
VENDOR TOTAL				67.50	
M5860 101494	THE MONOGRAM SHOPPE 056400054341	VOLLEY BALL T-SHIRTS		165.00	16748
VENDOR TOTAL				165.00	
T2818 101494	THOMAS, ROBERT SR. 012100055000	TRAVEL-KISHWAUKEE		33.92	16749
VENDOR TOTAL				33.92	
ULLRICK 101494	B SUE 056904145902	REFUND-CEL 365 MV		30.00	16750
VENDOR TOTAL				30.00	
U4545 101494	ULLRICK, STEVE 013100055000	TRAVEL		56.26	16751
VENDOR TOTAL				56.26	
U5350 101494	UNITED WAY OF STERLING-ROCK FALLS 010000021902	OCTOBER 15 PAYROLL		67.09	16752
VENDOR TOTAL				67.09	
U5340 101494	US POSTMASTER - DIXON 019200054402	THIRD CLASS BULK MAILIN		500.00	16753
VENDOR TOTAL				500.00	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 30

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	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		VOID CHECKS****16760 - 16770		
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				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 31

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
101494	010000013926			GRANT CHECK		84.30	16774
	VENDOR TOTAL					84.30	
101494	BOLLMAN ANDREW J		010000013926	GRANT CHECK		67.71	16775
	VENDOR TOTAL					67.71	
101494	BROWN JOHN W		010000013926	GRANT CHECK		62.06	16776
	VENDOR TOTAL					62.06	
101494	BRUNK TRUDIE A		010000013926	GRANT CHECK		555.00	16777
	VENDOR TOTAL					555.00	
101494	BURKE SANDY LEE		010000013926	GRANT CHECK		200.00	16778
	VENDOR TOTAL					200.00	
101494	CASILLAS GAIL L		010000013926	GRANT CHECK		193.82	16779
	VENDOR TOTAL					193.82	
101494	CHAVIRA ALEJANDRO		010000013926	GRANT CHECK		77.15	16780
	VENDOR TOTAL					77.15	
101494	CORNWELL MATTHEW S		010000013926	GRANT CHECK		250.00	16781
	VENDOR TOTAL					250.00	
101494	DAVIS JESSICA A		010000013926	GRANT CHECK		300.00	16782
	VENDOR TOTAL					300.00	
101494	DEMPSEY MATTHEW D		010000013926	GRANT CHECK		375.00	16783
	VENDOR TOTAL					375.00	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 32

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 33

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 34

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 35

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE - 36

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 37

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 138

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
	DEVAN CURTIS L			
02194	018200055000 CONFERENCE		17.32	16852
	VENDOR TOTAL		17.32	
	DIXON VETERINARY HOSPITAL			
02194	011160053000 CONTRACTUAL		12.50	16853
	VENDOR TOTAL		12.50	
	DOUBLETREE HOTEL			
02194	013800055000 HOTEL ROOM-KANSAS CITY		268.16	16854
	VENDOR TOTAL		268.16	
6804	DRANE, PAULA			
02194	056600054300 SUPPLIES		51.81	16855
	VENDOR TOTAL		51.81	
	ESTATE OF			
02194	010000044209 LAB REFUND-FALL		12.00	16856
02194	010000044105 TUITION REFUND-FALL		480.00	16856
	VENDOR TOTAL		492.00	
6818	FREEPORT MEMORIAL HOSPITAL			
02194	011271451302 CONTRACT		1518.75	16857
	VENDOR TOTAL		1518.75	
8270	FURLONG, MICHELLE			
02194	056400053041 V-BALL OFFICIAL		65.00	16858
	VENDOR TOTAL		65.00	
1880	GERALD, JEANINE			
02194	056400053041 V-BALL OFFICIAL		65.00	16859
	VENDOR TOTAL		65.00	
	GLENN, JOHN			
02194	103913254900 LPN RAFFLE-1ST PLACE		150.00	16860
	VENDOR TOTAL		150.00	
7058	GROHARING RICHARD			

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 39

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
102194	019100055000			TRAVEL		88.93	16861
VENDOR TOTAL						88.93	
H0262	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	
I4398	IL COUNCIL OF CC ADMINISTRATORS						
102194	013800055000			REGISTRATION CONF. FEE		75.00	16866
VENDOR TOTAL						75.00	
I4402	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	050000013905			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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 40

ENDOR	VENDOR	NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	DESCRIPTION	NUMBER	AMOUNT	NUMBER
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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 41

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
NAUMAN, DAVE 102194	103913254900	LPN RAFFLE-2ND PLACE		90.00	16880
VENDOR TOTAL				90.00	
N1755 102194	NELSON, LAVON 011881355000	TRAVEL		13.34	16881
VENDOR TOTAL				13.34	
N1880 102194	NESTLE BEICH 103913554900	SUPPLIES		432.00	16882
VENDOR TOTAL				432.00	
05577 102194	ON TRACK COMPUTER SYSTEM 011230054102	SUPPLIES		28.00	16883
VENDOR TOTAL				28.00	
P7065 102194	PROFESSIONAL BENEFIT ADMINISTRATORS I 056900752100	MEDICAL CLAIMS 10-17-94		4833.82	16884
VENDOR TOTAL				4833.82	
S0820 102194	SCENIC STAGE LINE, INC. 056400055010	RENTAL VAN		116.81	16885
VENDOR TOTAL				116.81	
SCHROCK 102194	DIANA L 010000044105	TUITION REFUND-FALL		40.00	16886
102194	010000044209	LAB REFUND-FALL		5.00	16886
VENDOR TOTAL				45.00	
S1725 102194	SEGUIN, MICHAEL 011881155000	TRAVEL		11.31	16887
VENDOR TOTAL				11.31	
S7660 102194	STEWART, JAMES L. 056400055030	TRAVEL-GOLF		229.11	16888
VENDOR TOTAL				229.11	
S8272	SURREY, PETER J.	REVEREND			

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 42

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

VOID CHECKS****16899 - 16909

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 43

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
	AIMASOFT INC 103194	TOOL KIT	4406	15.00	16910
	VENDOR TOTAL			15.00	
A4413 103194	ALDRICH CHEMICAL COMPANY, INC. 011160054112	CHEMISTRY SUPPLIES	84121	66.22	16911
	VENDOR TOTAL			66.22	
A4800 103194	AM MULTIGRAPHICS 120000017300	REPAIRS	T2007	471.00	16912
103194	056700054300	SUPPLIES	60067	553.75	16912
103194	120000017300	SERVICE	T2007	172.00	16912
	VENDOR TOTAL			1196.75	
A4816 103194	AMERICAN ASSOC. OF COMM. COLLEGES 018100054101	BOOK		15.00	16913
103194	019200054600	ANNUAL DUES		1760.00	16913
	VENDOR TOTAL			1775.00	
AMERICAN DEMOGRAPHICS 103194	018300054109	SUBSCRIPTION		62.00	16914
	VENDOR TOTAL			62.00	
A6259 103194	APPLE COMPUTER 011881954102	UPGRADE KIT	23372	10.00	16915
103194	018200054101	MICROSOFT POWERPOINT	A0380	99.95	16915
	VENDOR TOTAL			109.95	
A6801 103194	ARATEX SERVICES, INC. 011171653000	TOWEL SERVICE		235.26	16916
	VENDOR TOTAL			235.26	
A7070 103194	ARROW BUSINESS SYSTEMS 013100054101	STUDENT FEE ADJ FORMS	17341	165.88	16917
	VENDOR TOTAL			165.88	
A7729 103194	ATHLETIC PUBLISHING COMPANY 056400054600	ATHLETICS BLUE BOOK	62621	29.95	16918
	VENDOR TOTAL			29.95	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 44

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
0004	B & W TV & APPLIANCES			
03194	012100053000 ADJUST SATELLITE DISH		60.00	16919
	VENDOR TOTAL		60.00	
0141	BAKER & TAYLOR			
03194	012100054500 BOOK	J1929	12.71	16920
03194	012100054500 BOOKS	H1917	57.93	16920
	VENDOR TOTAL		70.64	
0142	BAKER & TAYLOR			
03194	012100054500 BOOKS		43.87	16921
	VENDOR TOTAL		43.87	
4401	BLACK HAWK COLLEGE			
03194	019700059300 FALL CHARGEBACK		1464.00	16922
	VENDOR TOTAL		1464.00	
805	BRANDYWINE RESTAURANT AND LOUNGE			
03194	018100055600 ADMIN COUNCIL LUNCHES	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	
807	BRANSON ELECTRIC			
03194	027100053000 MOTION SENSOR-SEC LAB	10242	363.38	16924
	VENDOR TOTAL		363.38	
6940	BRING GAS SERVICES CORP.			
03194	027600057100 GAS SERVICE	09199	7968.00	16925
	VENDOR TOTAL		7968.00	
053	BRODART COMPANY			
03194	012100054103 OVERDUE POSTCARDS	46994	193.04	16926
	VENDOR TOTAL		193.04	
065	BROWNING-FERRIS INDUSTRIES			
03194	027100053000 SEWAGE DISPOSAL	5868	230.00	16927
	VENDOR TOTAL		230.00	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 45

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
B7200 103194	BSN SPORTS 056400054320	BALL FIELD SCREENS	87582	736.56	16928
VENDOR TOTAL				736.56	
C0005 103194	C & N SUPPLY 011230054132	TOOLS & SUPPLIES	94403	111.39	16929
VENDOR TOTAL				111.39	
C0255 103194	CAMPUS TECHNOLOGY 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 103194	CATERPILLAR-ENGINE PROTECTION PLAN 027600053000	MAINT CONTR	10323	1999.55	16931
VENDOR TOTAL				1999.55	
C0382 103194	CAUSE 019500054101	SUPPLIES	38558	147.40	16932
VENDOR TOTAL				147.40	
C2529 103194	CGH HOME HEALTH CENTER 011271354102	NURSING SUPPLIES	17507	406.00	16933
103194	011271254102	INFUSION PUMP, TUBING E	21438	436.00	16933
VENDOR TOTAL				842.00	
C2531 103194	CGH MEDICAL CENTER 011271254102	LINEN SERVICE		84.00	16934
VENDOR TOTAL				84.00	
C3078 103194	CHRONICLE OF HIGHER EDUCATION 019200055400	AD-DIR BLDGS & GROUNDS		900.00	16935
VENDOR TOTAL				900.00	
C5602 103194	COASTLINE COMMUNITY COLLEGE 011140054102	VIDEO RENTAL	5621	22.00	16936
VENDOR TOTAL				22.00	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 46

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 47

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE	ACCOUNT	CHECK
					NUMBER	AMOUNT	NUMBER
103194	011271154102			LAB TECH SUPPLIES	42250	242.21	16942
VENDOR TOTAL						672.95	
C8272	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 48

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 49

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 50

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
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	1200000017300	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		
6327	HIGHSMITH CO., INC.						
03194	012100054401	AV SUPPLIES	32609	117.02	16970		
VENDOR TOTAL					117.02		
3350	HILL'S ELECTRIC MOTOR SERVICE						
03194	027100053000	MOTOR REPAIRS	F3956	383.00	16971		
VENDOR TOTAL					383.00		
6853	HONEYWELL INC.						
03194	027100053000	PROTECTION SYSTEM MAINT	746PT	1745.00	16972		
VENDOR TOTAL					1745.00		
6996	HOYLE ROAD EQUIPMENT CO.						
03194	027300054104	SNOW PLOW REPAIRS		197.70	16973		
VENDOR TOTAL					197.70		
3125	HUGHES BUSINESS TELEPHONE, INC.						
03194	017600057500	PHONE REPAIRS	40237	101.25	16974		
03194	017600057500	PHONE REPAIRS	39732	85.00	16974		

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 51

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 52

ENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
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 PROJ		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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 53

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
L0130 103194	LAHEY COMP. SYS. 011210054112	NETWORK LICENSE	09035	203. 50	16990
103194	011160054132	NETWORK LICENSE	09035	203. 50	16990
VENDOR TOTAL				407. 00	
L0250 103194	LANDAUER, INC. 011271453000	RADIATION MONITORING	17242	1624. 17	16991
VENDOR TOTAL				1624. 17	
L1618 103194	LEE FS, INC. 027100054104	GAS FOR GROUNDS	9208	862. 68	16992
VENDOR TOTAL				862. 68	
L1620 103194	LEE WAYNE COMPANY, INC. 056904154300	PENCILS	23147	261. 20	16993
VENDOR TOTAL				261. 20	
L1622 103194	LEFFELMAN & SONS 027100053000	FORD TRACTOR REPAIRS	15640	1598. 74	16994
VENDOR TOTAL				1598. 74	
L3205 103194	LIBRARY CORPORATION 012100053000	TAPE CONVERSION	12582	260. 00	16995
VENDOR TOTAL				260. 00	
L3460 103194	LINDGREN, CALLIHAN, VAN OSDOL 119200053100	AUDIT BILLING		12600. 00	16996
VENDOR TOTAL				12600. 00	
L8010 103194	LUCK'S MUSIC LIBRARY 011151254102	MUSIC	94395	29. 29	16997
VENDOR TOTAL				29. 29	
L9505 103194	LYBEN COMPUTER SYSTEMS 017600057500	COMPUTER RIBBONS	33402	83. 42	16998
VENDOR TOTAL				83. 42	
M0012	MACMILLAN PUBLISHING CO.				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 54

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
03194	013800054101			COLLEGE GUIDES	14-08	57.00	16999
VENDOR TOTAL						57.00	
10014	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	
10145	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	
11620	MEDICAL PLASTICS LABORATORY, INC.						
03194	011271254102			ABD. PLATES	54763	54.88	17003
VENDOR TOTAL						54.88	
11630	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	
14957	MINITAB STATISTICAL SOFTWARE						
03194	011881953400			USER NETWORK LICENSE	30980	900.00	17006
VENDOR TOTAL						900.00	
4960	MINNESOTA UNIVERSITY OF						

SAUK VALLEY COMMUNITY COLLEGE

CHECK REGISTER

10-31-94

PAGE 55

VENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK
DATE	ACCOUNT	NUMBER	AMOUNT	NUMBER
103194	011231154102	16986	27.75	17007
VENDOR TOTAL				27.75
M4990	MISCO			
103194	011210054112	14150	146.67	17008
103194	011160054122	14150	69.00	17008
VENDOR TOTAL				215.67
M5870	MONOTYPE TYPOGRAPHY INC			
103194	056910254300	04331	144.00	17009
VENDOR TOTAL				144.00
M5880	MORGAN SERVICES, INC.			
103194	027100053000	96913	103.01	17010
103194	027100053000	92431	94.64	17010
103194	027100053000	14576	99.92	17010
VENDOR TOTAL				297.57
M5900	MOSBY			
103194	012100054500	B-429	37.76	17011
VENDOR TOTAL				37.76
M6941	MR. K'S			
103194	056400054341	245	64.99	17012
103194	056400054311	650	114.73	17012
VENDOR TOTAL				179.72
M8018	MUELLER AUDIO VISUAL			
103194	012100054401	139.50	17013	
103194	012100053000	87.00	17013	
VENDOR TOTAL				226.50
N0017	NAEIR			
103194	019200054600	M1688	595.00	17014
VENDOR TOTAL				595.00
NC324	NATIONAL COMPUTER SYSTEMS			
103194	013800054101	09543	34.55	17015
VENDOR TOTAL				34.55

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 56

VENDOR DATE	VENDOR NAME ACCOUNT DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
977 03194	NET ILLINOIS 019500053401 MONTHLY ACCESS FEE	1751	16.50	17016
VENDOR TOTAL			16.50	
998 03194	NEWSWEEK 011501054102 STUDENT SUBSCRPS		594.00	17017
VENDOR TOTAL			594.00	
6875 03194	NORTHERN ILLINOIS GAS 027600057100 GAS SERVICE		1389.65	17018
VENDOR TOTAL			1389.65	
OKLAHOMA DEPT OF 03194	HYDRAULIC LAPS 011230054132	R9409	63.80	17019
VENDOR TOTAL			63.80	
6925 3194	ORGANON TEKNIKA CORPORATION 011271154102 MED LAB SUPPLIES	33302	108.00	17020
VENDOR TOTAL			108.00	
0255 03194	PAMIDA INC. 056600054300 CHILD CARE SUPPLIES	48832	40.98	17021
VENDOR TOTAL			40.98	
0261 03194	PAPERS UNLIMITED 011150054102 PAPER	DI082	401.80	17022
VENDOR TOTAL			401.80	
0265 03194	PARKLAND COLLEGE 019700059300 SUMMER & FALL CHARGEBA		7904.88	17023
VENDOR TOTAL			7904.88	
857 03194	PEORIA JOURNAL STAR 019200055400 ADS	28855	596.96	17024
VENDOR TOTAL			596.96	
860	PEORIA PRODUCTION SHOP			

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 57

VENDOR	VENDOR NAME	INVOICE	ACCOUNT	CHECK	
DATE	ACCOUNT	NUMBER	AMOUNT	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	
Q8010	QUAD-CITY TIMES				
103194	019200055400	AD-DIR BLDGS & GROUNDS		264.75	17029
VENDOR TOTAL				264.75	
Q6150	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				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 58

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE	ACCOUNT	CHECK
					NUMBER	AMOUNT	NUMBER
03194	011271454102	03194	011271454102	STUDENT NAME TAGS	36326	35.55	17033
VENDOR TOTAL						35.55	
5640	ROCK RIVER PRINTERS, INC.						
03194	018300054102	03194	018300054102	NAME TAGS	28052	652.75	17034
03194	018300054102	03194	103912354900	MAIL LABELS	28051	859.00	17034
				MEMBERSHIP CARDS	27752	113.00	17034
VENDOR TOTAL						1624.75	
5658	ROCK VALLEY COMPUTERS						
03194	120000017300	03194	019500054101	FLOPPY DRIVE	SR656	217.00	17035
03194	120000017300	03194	120000017300	FLOPPY DISK DRIVE	61862	279.00	17035
				INVOICE OVERPAYMENT	SR656	217.00	17035
					61586	-256.10	17035
VENDOR TOTAL						456.90	
5665	ROCKFORD REGISTER STAR						
03194	019200055400	03194	019200055400	ADS	98828	307.24	17036
VENDOR TOTAL						307.24	
0399	SAX ARTS & CRAFTS						
03194	056900154300	03194	056900154300	KRAFT PAPER	06256	200.89	17037
VENDOR TOTAL						200.89	
0650	SBM						
03194	120000017300	03194	120000017300	COPIER REPAIRS	09003	281.50	17038
VENDOR TOTAL						281.50	
0944	SCHOOLMASTERS						
03194	011160054112	03194	011160054112	MORTAR & PESTLES	54082	74.21	17039
VENDOR TOTAL						74.21	
2810	SHAWVER PRESS, INC.						
03194	056904154300	03194	056904154300	BUS. CARDS-CAUDILLO		35.76	17040
03194	018200054101	03194	018200054101	REQUEST FOR TRAVEL FORM		168.50	17040
03194	056910654300	03194	056910654300	ENVELOPES		125.00	17040
03194	109913659900	03194	109913659900	LETTERHEAD		107.50	17040
03194	019500054101	03194	019500054101	BUS. CARDS-CLEVINGER/PF		66.61	17040
VENDOR TOTAL						503.37	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 59

VENDOR DATE	VENDOR NAME ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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 RAINTREE				
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	VARCO, INCORPORATED				

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 60

VENDOR	VENDOR NAME		INVOICE	ACCOUNT	CHECK
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.				

SAUK VALLEY COMMUNITY COLLEGE
 CHECK REGISTER
 10-31-94

PAGE 61

VENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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		HYDRALIC 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						

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 62

ENDOR	VENDOR NAME	DATE	ACCOUNT	DESCRIPTION	INVOICE	ACCOUNT	CHECK	
					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

0/25/94

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 63

VENDOR ACCOUNT	VENDOR NAME DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
			VOID CHECKS***11224 - 11235	
A6260	APPLE COMPUTER			
092394	063984158000 SUPPLIES		1170.00	11236
	VENDOR TOTAL		1170.00	
BO149	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	
DE021	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 64

VENDOR ACCOUNT	VENDOR NAME 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			
2394	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	
1725	SEGUIN, MICHAEL			
92394	061585355000 TRAVEL ADVANCE-ROSEMONT		99. 00	11251
	VENDOR TOTAL		99. 00	
6335	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			

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 65

VENDOR	VENDOR NAME	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
092394	064912559009	WORDPERFECT SEMINAR			347.50	11254
	VENDOR TOTAL				347.50	
092394	063984159000	WELLNESS REPRODUCTION INC 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	
A4417	ALBRECHT, ROMAINE				VOID CHECKS***11257	- 11267
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	
093094	061525055000	CCSD #54 CONF FEE L KIM 10/14/94			70.00	11270
093094	0615B5355000	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.					

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 66

ENDOR	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	
3135	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 67

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

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 68

VENDOR	VENDOR NAME	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK NUMBER
L5986	LOVEKIN, CAROL	100794	061585055000 TRAVEL REIMB 9/29-SPRIN		158.75	11305
VENDOR TOTAL					158.75	
100794	LUKER, NEAL L	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	
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	
VOID CHECKS***11311 - 11322						

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 69

ENDOR	VENDOR NAME	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	060000023000	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	
0149	BALLOM, KENNEY	02194	063984255000	TRAVEL ADVANCE MAEOPP	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	

SAUK VALLEY COMMUNITY COLLEGE
CHECK REGISTER
10-31-94

PAGE 70

ENDOR	VENDOR NAME	ACCOUNT	DESCRIPTION	INVOICE NUMBER	ACCOUNT AMOUNT	CHECK 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	MAEOPP-LINDA S. SCHALK					
02194	063984255000	REG FEE MAEOPP 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	

Sep 30, 1994
3:03 pm

SVCC Bookstore
Journal Detail Report
(Report period: September 1, 1994 to September 30, 1994)

Page 71

Date	Jnl	Ref. No	Description / Accounts	Debits	Credit
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		133
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

Sep '94
3:03 pm

SVCC Bookstore
Journal Detail Report

Page 72

(Report period: September 1, 1994 to September 30, 1994)

Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
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

Sep 30, 1994
3:03 pm

SVCC Bookstore
Journal Detail Report
(Report period: September 1, 1994 to September 30, 1994)

Page 73

Date	Jnl	Ref. No	Description / Accounts	Debits	Credit
09/19/94	C/D	CHK4172	HOUGHTON MIFFLIN 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	187.02 3.58 190	
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 549.01 Textbook Transportation 111.00 Cash in Bank	10,980.58 84.32 11,064	
09/19/94	C/D	CHK4175	JBH TECHNICAL SALES 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	1,397.45 34.82 1,432	
09/19/94	C/D	CHK4176	LAB VOLT 548.01 Textbook Purchases 111.00 Cash in Bank	402.40 402	
09/19/94	C/D	CHK4177	MACMILLAN PUBLISHING CO 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	4,862.20 40.05 4,902	
09/19/94	C/D	CHK4178	MCGRAW HILL 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	1,120.65 16.24 1,136	
09/19/94	C/D	CHK4179	MACMILLAN PUBLISHING 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	506.73 5.54 512	
09/19/94	C/D	CHK4180	MCGRAW HILL 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	917.60 22.03 939	
09/19/94	C/D	CHK4181	NACSCORP 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	128.44 7.79 136	
09/19/94	C/D	CHK4182	NAEYC 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	72.00 8.64 80	

Sep 30, 1994
3:03 pm

SVCC Bookstore
Journal Detail Report
(Report period: September 1, 1994 to September 30, 1994)

Page 74

Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
09/19/94	C/D	CHK4183	NAZARENE PUBLISHING HOUS 548.04 Paperback Purchases 549.04 Paperback Transportation 111.00 Cash in Bank	16.17 3.02 19.19	
09/19/94	C/D	CHK4184	PFEIFFER & CO 548.04 Paperback Purchases 549.04 Paperback Transportation 111.00 Cash in Bank	27.67 4.00 31.67	
09/19/94	C/D	CHK4185	PRENTICE HALL 548.01 Textbook Purchases 548.04 Paperback Purchases 549.01 Textbook Transportation 549.04 Paperback Transportation 111.00 Cash in Bank	1,339.61 15.45 101.52 3.13 1,459.71	
09/19/94	C/D	CHK4186	ST MARTIN'S PRESS 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	2,477.37 237.90 2,715.27	
09/19/94	C/D	CHK4187	W B SAUNDERS CO 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	2,886.00 48.38 2,934.38	
09/19/94	C/D	CHK4188	TOWNSEND PRESS 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	553.00 18.58 571.58	
09/19/94	C/D	CHK4189	WAVELAND PRESS 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	1,461.84 18.38 1,480.22	
09/19/94	C/D	CHK4190	WEST PUBLISHING 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	5,746.78 105.33 5,852.11	
09/19/94	C/D	CHK4191	JOHN WILEY & SONS 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	9,022.95 52.71 9,075.66	
09/19/94	C/D	CHK4192	ILL. DEPART OF REVENUE 235.00 Accrued Sales Tax Payable 111.00 Cash in Bank	11,008.00 11,008.00	
09/19/94	C/D	CHK4193	CAROLINA PAD & PAPER CO 548.02 Supply Purchases 590.00 Other Expenses 111.00 Cash in Bank	3,120.25 129.66 3,249.91	

Sep 30, 1994
3:04 pm

SVCC Bookstore
Journal Detail Report
(Report period: September 1, 1994 to September 30, 1994)

Page 15

Date	Jnl	Ref. No.	Description / Accounts	Debits	Credit
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	118.99	
			111.00 Cash in Bank		11
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

Sep 30, 1994
3:05 pm

SVCC Bookstore
Journal Detail Report
(Report period: September 1, 1994 to September 30, 1994)

Page 76

Date	Jnl	Ref. No	Description / Accounts	Debits	Credits
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