

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES AGENDA
Third Floor Board Room

October 28, 1996

7:00 p.m.

- A. Call to Order**
- B. Roll Call**
- C. Communication from Visitors/Faculty Association**
- D. Consent Agenda**
 - 1. Approval of Minutes**
 - 2. Treasurer's Report**
 - 3. Bills Payable**
 - 4. Payrolls - September 30, 1996 - \$160,847.83**
October 15, 1996 - \$162,738.55
 - 5. Budget Report**
 - 6. Health/Life Insurance Report**
 - 7. Joint Educational Agreement Amendment**
- E. President's Report**
 - 1. Monthly Policy Reviews - 425.01, 426.01, 427.01**
 - 2. Honors Credit in Escrow (attached)**
 - 3. SVCC Retiree News (attached)**
 - 4. Director of Grants, Planning, & Institutional Research**
 - 5. Endowment Challenge Grant I - \$869,492 (+\$26,157)**
Endowment Challenge Grant II - \$834,002 (+\$21,569)
- F. Financial Reports and Actions**
 - 1. FY 96 Audit**
 - 2. Discussion Item - T-1 Remodeling**
- G. Closed Session (Appointment, employment, compensation, discipline, performance or dismissal of specific employees)**

H. Personnel

None

I. Other

- 1. Board Policies - 600 Series - Second Reading**
- 2. Cooperative Agreement - Illinois Valley Community College**
- 3. Revised Facilities Utilization Policy - First Reading**

J. Reports

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

K. Adjournment

Board of Trustees Meetings

November 25, 1996

December 16, 1996

ICCTA Monthly Meetings

**November 7-8, 1996
Courtyard Marriott, Chicago**

**December 11, 1996 Northwest ICCTA
Meeting Kishwaukee College**

None

SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING MINUTES

October 28, 1996

The Board of Trustees of Sauk Valley Community College met in regular session at 7 p.m. on October 28, 1996 in the third floor Board Room of Sauk Valley Community College, 173 Illinois Route #2, Dixon, Illinois.

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

| | |
|-----------------|-------------------|
| Edward Andersen | Richard Groharing |
| Thomas Jensen | William Yemm |
| B.J. Wolf | Thomas Densmore |
| Carlos Garcia | |

Absent: William Simpson

SVCC Staff: President Richard L. Behrendt
Board Attorney Ole Bly Pace III
Vice President Jami Bradley
Vice President Phil Gover
Vice President Joan Kerber
Secretary to the Board Marilyn Vinson
Director of College Relations Larry Lagow

Secretary: Due to the absence of William Simpson, Chair Densmore appointed Edward Andersen Secretary Pro-tem.

Communications: Faculty Association President, Bev Kiele, presented Foundation Executive Director Larry Lagow with a \$200 donation from the Faculty Association for the Mathis Endowment Fund. Chair Densmore expressed the Board's appreciation for the donation.

Consent Agenda: It was moved by Member Wolf and seconded by Member Groharing that the Board approve the Consent Agenda with the exception of items #6 and #7. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.

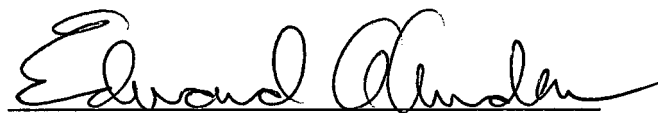
Health/Life Insurance Report:: It was moved by Member Wolf and seconded by Member Andersen that the Board approve the Health/Life Insurance Report as presented. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.

- Joint Educational Agreement Amendment: It was moved by Member Yemm and seconded by Member Groharing that the Board approved the Joint Educational Agreement with Highland to include the Cosmetology Program. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.
- President's Report: President Behrendt reported on the Honors Credit in Escrow program, the SVCC Retiree News, that the search committee had interviewed two candidates for the Director of Grants, Planning & Institutional Research position, that the balance in the Endowment Challenge Grant I Fund was \$869,492 (+\$26,157), and the balance in the Endowment Challenge Grant II Fund was \$834,002 (+\$21,569).
- FY 96 Audit: John Van Osdol and Dick Wells from the College auditing firm were in attendance to review the FY 96 audit with the Board, and answer any questions. It was moved by Member Groharing and seconded by Member Jensen that the Board approve the FY 96 Audit as presented. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.
- T-1 Remodeling Tom Gospodarczyk, Jami Bradley and architects from the firm of FGM, Inc. made a presentation to the Board on the possibility of remodeling the T-1 building into space suitable for Corporate and Community Service as well as a University Center. It was moved by Member Jensen and seconded by Member Wolf that the Board approve the concept but table this item and request further information from the administration on funding for this project. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.
- Board Policies - 600 Series Second Reading: It was moved by Member Groharing and seconded by Member Garcia that the Board approve for second reading the 600 Series (revised Student Regulations) of the Board Policy Manual. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.

- Cooperative Agreement: It was moved by Member Andersen and seconded by Member Groharing that the Board approve the attached Cooperative Agreement with Illinois Valley Community College. In a roll call vote, all voted aye. Motion carried.
- Revised Facilities Usage Policy (First Reading) It was moved by Member Jensen and seconded by Member Groharing that the Board approve (for first reading) the revised Facilities Utilization Policy with the following changes: p. 519, last line - change **should to shall**, and on p. 521 (second paragraph) delete **is banned in all** and insert **is not permitted in any.....** In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.
- Reports: Student Trustee Garcia reported on the Student Government Retreat, Latinos in the Work Place, the successful Bloodmobile, the upcoming play Kennedy's Children and the Green Magic Show.
- ICCTA representative Groharing reminded the Board of the ICCTA meeting to be held on November 8 and 9 in Chicago, and Member Yemm reported on the ICCTA Northwest Regional meeting held at Illinois Valley.
- Foundation Liaison Jensen reported that the Foundation had approved \$70,00 to fund equipment and projects which had been requested by the SVCC administration.
- Adjournment: Since the scheduled business was completed, it was moved by Member Andersen and seconded by Member Garcia that the Board adjourn. The next regular meeting will be held on November 25, 1996 in the third floor Board Room. In a roll call vote, all voted aye. Motion carried. Student Trustee Garcia advisory vote: aye.

The meeting adjourned at 9:00 p.m.

Respectfully submitted:



Edward Andersen, Secretary Pro-tem

SAUK VALLEY COMMUNITY COLLEGE

173 IL Route 2, Dixon, IL 61021
(815) 288-5511

MEMORANDUM

To: All SVCC Staff

From: Richard L. Beardsley 

Date: October 21, 1996

Subject: Dr. William Simpson

Dr. William Simpson, Secretary of the Sauk Valley Community College Board of Trustees and Foundation Liaison, is recuperating at the University of Minnesota Hospital in Minneapolis after a kidney transplant. If you would like to send a note or a card, his address is as follows:

Dr. William Simpson
Unit 5 - Room 404
University of Minnesota Hospital
Harvard Street and East River Road
Minneapolis, Minnesota 55440



**SAUK VALLEY
COMMUNITY
COLLEGE**

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

J-6

MEMORANDUM

TO: Dr. Richard Behrendt

FROM: Jami V. Bradley

DATE: October 22, 1996

SUBJECT: Medical Insurance Report

The revenue and expenses for the Colleges medical insurance plan year ending June 30, 1997, are listed below. Please be advised that these amounts include retirees, COBRA participants and grant employees.

| | <u>Month of Sep 1996</u> | <u>Plan Year To Date</u> |
|---|------------------------------|------------------------------|
| Revenue | (\$861.70) | \$117,590.29 |
| Expenses: | | |
| Medical claims | (24,132.28) | (70,725.69) |
| Fixed Costs | (10,056.48) | (42,580.20) |
| Revenue in excess of expenses | (35,050.46) | 4,284.40 |
| Beginning Accumulated Medical Insurance Pool at July 1, 1996 | | <u>498,230.98</u> |
| Ending Accumulated Medical Insurance Pool at September 30, 1996 | | <u>\$502,515.38</u> |

n

cc: Insurance Advisory Committee
Beverly Kiele

For Board Meeting of
October 28, 1996

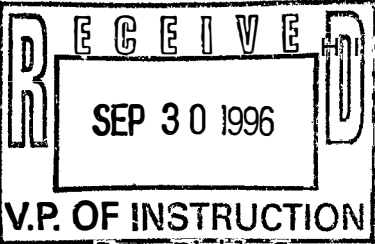
Agenda Item D-7

JOINT EDUCATIONAL AGREEMENT AMENDMENT

HIGHLAND COMMUNITY COLLEGE

Attached is a proposed amendment to the Joint Educational Agreement between Sauk Valley and Highland Community College. We are asking Board approval to add Highland's Cosmetology Certificate Program to the Cooperative Agreement we have had with them since 1989.

RECOMMENDATION: Board approval to add Highland's Cosmetology Certificate Program to the Cooperative Agreement between Sauk Valley and Highland.



HIGHLAND COMMUNITY COLLEGE

September 26, 1996

Dr. Phil Gover
Vice President of Instruction
Sauk Valley Community College
173 IL Route 2
Dixon, IL 61021

Dear Phil:

Enclosed is the proposed amendment to the Joint Educational Agreement between Highland Community College and Sauk Valley Community College. As we discussed on the phone yesterday, it is our desire to add Highland's Cosmetology Certificate Program to the Cooperative Agreement begun in 1989.

It is my understanding that Sauk Valley's Board of Trustees must first approve the attached amendment, sign it, and return it to Highland. I will then present it to Highland's Board of Trustees for approval and signature. Upon completion of this process, I will return a signed copy to you for your records.

I am asking that the approval be completed in order that the agreement may become effective Spring 1997. If this creates a hardship, we can adjust the effective date.

If you or Zollie have any questions or concerns, do not hesitate to contact me.

Thank you for your continued cooperation and assistance.

Sincerely,

Craig Robert Knaack
Vice President of Academic
and Student Development

CC Zollie Hall
Joe Kanosky

ADDENDUM TO A JOINT AGREEMENT
BETWEEN
HIGHLAND COMMUNITY COLLEGE
AND
SAUK VALLEY COMMUNITY COLLEGE

This amendment to the Joint Educational Agreement between Highland Community College and Sauk Valley Community College is entered into this 1st day of December, 1996.

By: Highland Community College

Cosmetology (Certificate)

Current conditions, agreement, and other exigencies covered within the Agreement shall be in effect for this addendum agreement.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the date and year first above written.

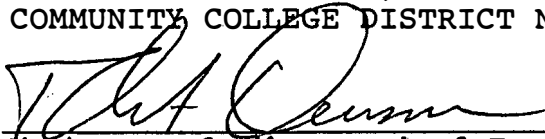
BOARD OF TRUSTEES, HIGHLAND
COMMUNITY COLLEGE DISTRICT NO. 519

Chairman of the Board of Trustees

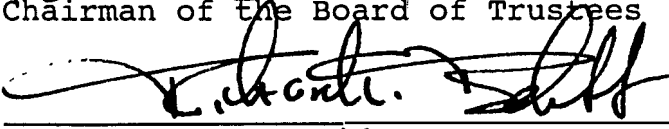
President

Date: _____

BOARD OF TRUSTEES, SAUK VALLEY
COMMUNITY COLLEGE DISTRICT NO. 506



Chairman of the Board of Trustees



President

Date: 10 - 28 - 96

425.01 Early Retirement

The College provides for an early retirement incentive program as follows:

Eligibility - This program shall be open to all full-time College employees a) who are at least fifty-five (55) years of age but who have not reached sixty (60) years of age, b) who have ten (10) or more years of service at Sauk Valley Community College, and c) who have been employed by the College on a full-time basis during each of the two (2) years preceding the date which their early retirement shall commence.

Application Procedures - A written request for "funded early retirement" must be submitted and received by the President of the College no later than January 1st of the year of intended retirement.

Provisions - A leave of absence will not be considered as years of service for the purpose of determining eligibility for early retirement.

In the event of death of the early retiree prior to the effective date of retirement, the College has no obligation to make any remuneration under this plan.

Incentive - The College will make a payment to the retiree calculated on the retiree's contractual salary as of the effective date of retirement, based upon the participant's age at retirement. The contribution percentage shall be calculated under the following provision:

A lump sum payment, based upon age and a percentage of retiree's base contractual salary, as listed below:

| <u>Age</u> | <u>Percentage</u> |
|------------|-------------------|
| 55 | 45% |
| 56 | 40% |
| 57 | 35% |
| 58 | 30% |
| 59 | 25% |

Early Retirement (cont'd)

The lump sum payment will, at the retiree's option, be paid either as of the effective date of the retirement or as of January 31 following the effective date of retirement.

- 2 Base contractual salary is further defined:
for instructional staff - base remuneration for academic year.
for administration and support staff - computation for early retirement incentive is based upon fiscal year (12 month) contracts or other pro-rated contracts as appropriate.

An employee may not participate in the College's early retirement plan and also participate in any state early retirement incentive plan. If any state early retirement incentive plan is elected the College plan shall not be available. For the purpose of this paragraph, a state early retirement "incentive plan" is defined as any state retirement plan which requires the College to pay more dollar benefits on behalf of an individual employee than is required under the normal SURS early retirement plan without discount.

Grandfather Clause Any currently eligible employee shall remain eligible to participate in the College's early retirement plan under the terms of the previous early retirement policy until January 1, 1995 (for those retiring on June 30, 1995) despite the intended retiree's exceeding the 59 years of age limit prior to that date.

1/23/84
3/23/87
11/22/93

426.01 General Responsibilities, Duties, and Working
Conditions for Contractual Employees

1. Contractual employees are required to fulfill all duties and responsibilities as specified in their respective job description.

2. Contractual employees are required to observe proper channels of communications in handling routine operational matters and to express any concerns through their respective supervisor in the same manner as all other Sauk Valley Community College employees.

3. Contractual employees are responsible for complying with all reporting requirements specified by the college or the external funding agency.

4. Contractual employees are afforded the following fringe benefits:

Sick Leave - Sick leave for full-time contractual employees will be earned at the rate of one day per month and terminates with the contract expiration date. If the contract is renewed and the employee(s) continue(s), sick leave will be cumulative as in accordance with college policy.

Personal Leave - Three personal days may be taken annually, and these days will be charged against sick leave.

Vacation Leave - Contractual employees will earn vacation at the same rate as the regular employment bears to a comparable college position. All vacations must be taken within the time span of the designated grant.

Responsibilities of Contractual Employees (cont'd)

Tuition Reimbursement - Full-time contractual employees will be eligible for tuition reimbursement only if funds are specifically provided in the grant for such reimbursement.

Tuition Waiver - Full-time contractual employees shall be granted tuition waivers for Sauk Valley Community College courses in the same manner as for other full-time employees.

8/27/84

2/17/87

3/23/87

11/28/94

427.01 Sexual Harassment Policy

The College shall provide its employees and students an educational and employment environment free from unwelcome sexual advances by employees of the College, free from requests for sexual favors by employees of the College and free from other verbal or physical conduct by employees constituting sexual harassment as herein defined and as is otherwise prohibited by state and federal law.

1. Definitions - "Sexual harassment" or "sexually harass" shall mean that term as defined by federal and state law, and, to the extent not inconsistent with federal or state law, shall mean:

A. Unwelcome sexual advances or requests for sexual favors or any conduct of a sexual nature when:

-Submission to or participation in such conduct is made, whether explicitly or implicitly, a term or condition of the individual's employment at the College;

-Submission to or rejection of such advances is used as a basis for employment decisions affecting such individual's employment at the College; and

-Submission to or rejection of such advances is used as a basis for grades to be given a student for course work.

B. Where unwelcome sexual advances or requests for sexual favors or conduct of a sexual nature has the purpose or effect of substantially interfering with an individual's work performance or creates an intimidation, hostile, or offensive working environment.

"Aggrieved Party" shall mean any employee or student who believes he or she has been the victim of sexual harassment.

Sexual Harassment Policy (cont'd)

2. Implementation - All levels of administration shall be responsible to implement practices for persons under their supervision which shall avoid sexual harassment. All members of administration shall correct any sexual harassment which occurs under their supervision and shall report any sexual harassment which they observe in other areas of the College to the Affirmative Action Officer or appointed alternate.

3. Violations of Policy - It shall be a violation of this policy for any person employed by the College who is authorized to recommend or to take personnel actions affecting an employee, or who is otherwise authorized to transact business or to perform acts or services on behalf of the College to do any of the following:

A. To sexually harass any student or employee of the College;

B. To make sexual advances or to request sexual favors when submission to or rejection of such conduct is, either explicitly or implicitly, the basis for recommending, imposing, granting, withholding, or refusing terms and conditions that either favor or adversely affect an employee's condition of employment or a student's status;

C. To recommend, impose, grant withhold or refuse to take any personnel action consistent with his or her duties and responsibilities either because of sexual favors, or as a reprisal against an employee or student who has rejected or reported sexual advances or sexual harassment;

D. To fail to take immediate corrective action in the event sexual harassment has occurred; and/or

Sexual Harassment Policy (cont'd)

E. To create an intimidating, hostile, or offensive working environment by continuing to make unwelcome sexual remarks, unwelcome advances, unwelcome requests for sexual favors, or exposure of sexual organs, regardless of whether the person committing such conduct is in a position to adversely affect an employee's position of employment with the College.

4. Effect of Violation - Violation of this policy may result in the discipline of the employee or employees who have committed the act or acts of sexual harassment. Discipline may include discharge.

5. Responsibility of the College and of the Person Allegedly Affected by Sexual Harassment - An employee, student, or other individual who is an aggrieved person shall take the following steps:

A. An aggrieved person who feels comfortable in doing so should immediately inform the person engaging in sexual harassment that such conduct or communication is offensive unless stopped.

B. If an aggrieved individual does not wish to communicate directly with the person whose conduct is offensive, or if an aggrieved individual has had direct communication with the offending party but that communication has been unavailing, then such aggrieved party should contact the Sauk Valley Community College Affirmative Action Officer or appointed alternate. An aggrieved person alleging sexual harassment by the Affirmative Action Officer or appointed alternate or a failure of the Affirmative Action Officer or appointed alternate to take immediate action on the aggrieved person's complaint, shall contact the President of the College. In the event that the aggrieved person alleges that the President of the College is the person committing acts of sexual harassment, the aggrieved party shall contact the Chairman of the Board of Trustees.

Sexual Harassment Policy (cont'd)

C. Complaints of sexual harassment made to the Affirmative Action Officer or appointed alternate, to the President of the College, or to the Chairman of the Board of Trustees shall be handled in accordance with the grievance procedures provided under the Affirmative Action Policy of Sauk Valley Community College

D. Within ten (10) days of the date that any complaint of sexual harassment is first filed with or made to the Affirmative Action Officer or appointed alternate, the Affirmative Action Officer or appointed alternate shall furnish a report to the President of the College. Such report shall contain, at minimum:

- The date of the receipt of the complaint;

- Identification of the complainant;

- Identification of the party or parties and the action complained of including relevant background facts and circumstances;

- A statement detailing the scope of the investigation that has been undertaken and the result thereof;

- In the event the investigation reveals that corrective measures need to be taken, a statement of the corrective measures pursued, the date such measures were undertaken and the results achieved; and

Sexual Harassment Policy (cont'd)

-Where possible, a written statement signed by the complainant detailing the conduct about which complaint is made.

6. Non-Retaliation

A. Initiation of a complaint of sexual harassment will not adversely affect the aggrieved person's employment, compensation, or work assignments, or position as a student.

B. The College will not retaliate against any employee for utilizing the charge provisions of the Illinois Department of Human Rights, Illinois Human Rights Commission or Equal Employment Opportunity Commission.

7. A charge of discrimination may be filed with the Illinois Department of Human Rights. The Illinois Department of Human Rights investigates complaints of discrimination. If charges are found to have merit, a complaint of discrimination may be issued, leading to a hearing before an administrative law judge of the Illinois Human Rights Commission. A charge of discrimination, to be timely under Illinois law, must be filed within 180 days of the event complained of.

The Department of Human Rights can be contacted at the following addresses and phone numbers:

Illinois Department of Human Rights
222 South College, Room 101-A
Springfield, IL 62704
(217) 785-5100

Illinois Department of Human Rights
100 West Randolph Street, Suite 5-100
State of Illinois Building
Chicago, IL 60601
(312) 814-6200

The Illinois Human Rights Commission can be contacted at the following addresses and phone numbers:

Illinois Human Rights Commission
William G. Stratton Office Building
Room 404-A
Springfield, IL 62706
(217) 785-4350

Illinois Human Rights Commission
32 West Randolph Street, Suite 5-100
State of Illinois Building
Chicago, IL 60601
(312) 814-6269

08/26/91
11/22/93
11/28/94

Sauk Valley Community College

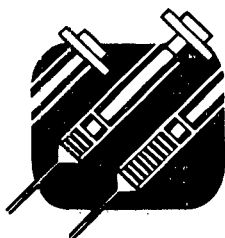
RETIREE

NEWS

Office of the Coordinator of Personnel Services

October 1996

Flu Shots at Sauk



Flu Shots will be available at Sauk Valley Community College on October 22, 1996 from 7:30 AM - 10:30 AM in Room 2K2. The cost is approximately \$5.00 per person.

Wellness Screening Scheduled

A wellness screening is scheduled for February 1997 for all employees and their dependents. Retirees on our plan are also invited to participate in the screening. The screening will be scheduled in three phases: Phase I - Orientation phase; Phase II - Screening; and Phase III - Results. The dates for the phases are as follows:

Orientation (February 26, 1997)

Screening (February 27- 28, 1997)

Results (March 6, 1997)

Actual times and locations will be provided at a later date. *Please mark your calendars and attend this wellness event.*



Charles Oster Plans To Retire

Charles Oster will be retiring at the end of the spring semester. Charles has been at the College since 1970. He will be honored at the Retirement Ceremony which will be scheduled in May of 1997. *More to follow at a later date.*

1995-96 Service Awards Program honors 710 years of service

On September 26, 1996, the 1995-96 Awards Luncheon was held in the Brandywine. Forty-two members of the staff were honored. The program was in memory of Jerry Mathis. The following were provided pins for years of service: **5 - YEARS** - Noel Berkey, Beverly Kiele, Jeanine Tufty, Sandy Anderson, Chris Shelley, Deb Stiefel, Leah Wardell; **10 - YEARS** - Richard Behrendt, Linda Kim, Ross Herren, Zollie Hall, Joan Kerber, Letty O'Neil, Nancy Breed, Deb Dillow, Joe Kurzrock, Jolene Leseman; **15 - YEARS** - Doris Cox, Pat Edwards, Mary Willett, Carol Cullum, Ralph Pifer, Shirley Walker; **20 - YEARS** - Glenn Bailey, Janet Curfman, Judy Scribner, Cathy Séagren, Sandy Compton; **25 - YEARS** - Charles Oster, Robert Thomas, Joan Hipple, Ross Dill, Bill Machen, Dick Holtam, Al Pfeifer; **30 - YEARS** - Ron Marlier, Marilyn Vinson, George Vrhel, Mary Weller, Dave Youker, Dee Burkholder. Susan Kramer, sister to Jerry Mathis, accepted Jerry's pin during the ceremony. *Distinguished Awards for 1996* were awarded to Deb Dillow, staff and Debi Hill for faculty.

Robert Edison to serve on Retirement Task Force

Bob Edison has agreed to serve as a member on the Retirement Task Force which meets as needed to address retirement issues that concern all employees.

Retirement Planning and Lump Sum Distribution Strategies for Chicagoland Educators

A free informational workshop will be held on Saturday, October 12, from 10:00 AM - 1:00 PM at the Oaklawn Holiday Inn. The seminar will discuss social security offset for educators, economical options for preserving your pension for spouse, family and/or estate, and understanding the world of 403(b)s and tax sheltered annuities. Seating is limited. For reservations call (312) 444-2114.

State Representatives

Senator Todd Sieben

(309) 944-5681 (Geneseo)
(217) 782-0180 (Springfield)

Representative Jerry Mitchell

(815) 625-0820 (Rock Falls)
(217) 782-0535 (Springfield)

SURS is on the World Wide Web !

The State Universities Retirement System has its on web site for those individuals who like to surf the net. The site has current hot topics, latest news releases, current investment performance summaries, and the latest copy of the member guide. You can reach SURS at:

<http://www.surs.com>



Personnel Services has its own page on the Internet

The personnel services web site links you to various search engines as well as information, news, weather and data gathering. It will also provide the best listings for job placement and resume services in the country. The personnel services web site may be accessed through Sauk Valley Community College page:

<http://www.svcc.cc.il.us>

Legislative Update

Bills signed by the Governor:

HB1286 (State Community College transition language)

HB 1287 (Adult Education)

HB 2695 (Bond Issue Notification Act)

HB 3451 (Funding Education for Prisoners)

SB 1419 (ISAC Initiative)

SB 1511 (Property Tax Caps)

SB 1544 (Criminal Background Check - CNA)

The fall session of the **General Assembly** is scheduled for the following dates: November 7, November 19 through 21, and December 3 through 5.



Questions and/or comments concerning the news letter should be addressed to Curt Devan, Coordinator of Personnel Services, extension 291 or e-mail: devanc@hpux1.svcc.cc.il.us

For Board Meeting of
October 28, 1996

Agenda Item F-1

FY 96 AUDIT REPORT

John Van Osdol and Dick Wells of our auditing firm will be present to review the 1996 Audit Report and answer any questions from the Board

RECOMMENDATION: Board approval of the 1996 Audit Report

**SAUK VALLEY COMMUNITY
COLLEGE DISTRICT 506**

FINANCIAL REPORT

June 30, 1996

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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, 1996, 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, 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.

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, 1996, and the results of its operations and cash flows 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.

In accordance with Government Auditing Standards, we have also issued a report dated September 18, 1996 on our consideration of Sauk Valley Community College District 506's internal control structure and a report dated September 18, 1996 on its compliance with laws and regulations.

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

September 18, 1996

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL FUND TYPES AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1996

| A S S E T S | Governmental Fund Types | | | |
|--|-------------------------|------------------|------------------|--------------------|
| | General | Special Revenue | Debt Service | Capital Projects |
| Cash on hand and in bank | \$102,238 | \$87,609 | \$81,175 | \$544,399 |
| Investments - at cost | 1,400,000 | --- | 68,422 | 950,000 |
| Notes receivable - students | --- | --- | --- | --- |
| Accounts receivable: | | | | |
| Property taxes | 627,963 | 164,632 | --- | 114,178 |
| Corporate personal property replacement tax | 54,285 | --- | --- | --- |
| Other | 92,703 | 150,855 | --- | 34,081 |
| Due from other funds | 67,737 | --- | --- | --- |
| Inventories | --- | --- | --- | --- |
| Prepaid expenses | 11,868 | 46,139 | --- | --- |
| Accrued interest receivable | 28,238 | --- | --- | 2,737 |
| Leased equipment | --- | --- | --- | --- |
| Property and equipment | --- | --- | --- | --- |
| Amount to be provided for retirement of general long term debt | --- | --- | --- | --- |
| Amount available in Debt Service Fund | --- | --- | --- | --- |
| Amount to be provided for lease payment | --- | --- | --- | --- |
| Amount to be provided for compensated absences | --- | --- | --- | --- |
| Total assets | \$2,385,032 | \$449,235 | \$149,597 | \$1,645,395 |
| LIABILITIES AND FUND EQUITY | | | | |
| Cash overdraft | \$--- | \$10,051 | \$--- | \$--- |
| Accounts payable | 233,364 | 34,108 | --- | --- |
| Estimated protested taxes payable | 93,400 | 19,158 | 6,846 | 17,013 |
| Deferred tuition and fees | 181,203 | --- | --- | --- |
| Due to other funds | 265,000 | 82,682 | --- | --- |
| Lease payable | --- | --- | --- | --- |
| Obligations under capital lease agreement | --- | --- | --- | --- |
| General obligation bonds payable | --- | --- | --- | --- |
| Accrued compensated absences | --- | --- | --- | --- |
| Total liabilities | 772,967 | 145,999 | 6,846 | 17,013 |
| Fund Equity: | | | | |
| Investment in General Fixed Assets | --- | --- | --- | --- |
| Retained earnings - unreserved | --- | --- | --- | --- |
| Retained earnings - reserved | --- | --- | --- | --- |
| Fund Balances: | | | | |
| Reserved for special functions and activities | --- | --- | 142,751 | --- |
| Reserved - designated | --- | --- | --- | --- |
| Unreserved - undesignated | 1,612,065 | 303,236 | --- | 1,628,382 |
| Total fund equity | 1,612,065 | 303,236 | 142,751 | 1,628,382 |
| Total liabilities and fund equity | \$2,385,032 | \$449,235 | \$149,597 | \$1,645,395 |

See Notes to Financial Statements.

| Proprietary Fund Type | Fiduciary Fund Type | Account Groups | | Total (Memorandum Only) |
|--------------------------|------------------------|-------------------------|--------------------|----------------------------|
| Auxiliary Enterprises | Trust and Agency | General Fixed Assets | Long-Term Debt | June 30, 1996 |
| \$313,446 | \$35,909 | \$--- | \$--- | \$1,164,776 |
| 550,000 | 2,250,000 | --- | --- | 5,218,422 |
| 1,257 | --- | --- | --- | 1,257 |
| --- | --- | --- | --- | 906,773 |
| --- | --- | --- | --- | 54,285 |
| 27,400 | --- | --- | --- | 305,039 |
| 14,945 | 265,000 | --- | --- | 347,682 |
| 266,215 | --- | --- | --- | 266,215 |
| 790 | --- | --- | --- | 58,797 |
| 10,112 | 41,582 | --- | --- | 82,669 |
| 37,951 | --- | --- | --- | 37,951 |
| --- | --- | 13,671,990 | --- | 13,671,990 |
| --- | --- | --- | 371,886 | 371,886 |
| --- | --- | --- | 142,751 | 142,751 |
| --- | --- | --- | 369,351 | 369,351 |
| --- | --- | --- | 185,562 | 185,562 |
| \$1,222,116 | \$2,592,491 | \$13,671,990 | \$1,069,550 | \$23,185,406 |
| | | | | |
| \$--- | \$--- | \$--- | \$--- | \$10,051 |
| 6,820 | 425 | --- | --- | 274,717 |
| --- | --- | --- | --- | 136,417 |
| 16,392 | --- | --- | --- | 197,595 |
| --- | --- | --- | --- | 347,682 |
| 29,454 | --- | --- | --- | 29,454 |
| --- | --- | --- | 369,351 | 369,351 |
| --- | --- | --- | 514,637 | 514,637 |
| --- | --- | --- | 185,562 | 185,562 |
| 52,666 | 425 | --- | 1,069,550 | 2,065,466 |
| | | | | |
| --- | --- | 13,671,990 | --- | 13,671,990 |
| 659,911 | --- | --- | --- | 659,911 |
| 509,539 | --- | --- | --- | 509,539 |
| --- | 21,282 | --- | --- | 164,033 |
| --- | --- | --- | --- | --- |
| --- | 2,570,784 | --- | --- | 6,114,467 |
| 1,169,450 | 2,592,066 | 13,671,990 | --- | 21,119,940 |
| \$1,222,116 | \$2,592,491 | \$13,671,990 | \$1,069,550 | \$23,185,406 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ALL GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended June 30, 1996

| | Governmental Fund Types | | | | Total (Memorandum Only) |
|---|-------------------------|--------------------|------------------|---------------------|-------------------------------|
| | General | Special Revenue | Debt Service | Capital Projects | |
| Revenues: | | | | | |
| Local sources | \$2,342,123 | \$604,206 | \$266,783 | \$426,469 | \$3,639,581 |
| State sources | 2,543,061 | 390,890 | --- | --- | 2,933,951 |
| Federal sources | 28,673 | 1,387,293 | --- | --- | 1,415,966 |
| Student tuition and fees | 1,814,209 | --- | --- | --- | 1,814,209 |
| Other sources | 174,739 | 68,422 | 4,309 | 83,806 | 331,276 |
| Revenues on behalf | 254,186 | 20,917 | --- | --- | 275,103 |
| Total revenues | 7,156,991 | 2,471,728 | 271,092 | 510,275 | 10,410,086 |
| Expenditures: | | | | | |
| Instruction | 3,887,025 | 477,960 | --- | --- | 4,364,985 |
| Academic support | 267,137 | --- | --- | --- | 267,137 |
| Student services | 724,176 | 1,179,369 | --- | --- | 1,903,545 |
| Public services | --- | 145,248 | --- | --- | 145,248 |
| Operations and maintenance of plant | 899,343 | --- | --- | --- | 899,343 |
| General administration | 698,939 | --- | --- | --- | 698,939 |
| Institutional support | 1,357,853 | 623,878 | 272,370 | 217,300 | 2,471,401 |
| Expenditures on behalf | 254,186 | 20,917 | --- | --- | 275,103 |
| Total expenditures | 8,088,659 | 2,447,372 | 272,370 | 217,300 | 11,025,701 |
| Excess (deficiency) of revenues over expenditures | (931,668) | 24,356 | (1,278) | 292,975 | (615,615) |
| Other financing sources: | | | | | |
| Capital lease proceeds | 232,427 | --- | --- | 152,071 | 384,498 |
| Operating transfers in | 145,148 | --- | --- | --- | 145,148 |
| Operating transfers out | (26,615) | (24,716) | --- | --- | (51,331) |
| Excess (deficiency) of revenues over expenditures and other financing sources | (580,708) | (360) | (1,278) | 445,046 | (137,300) |
| Fund balance, beginning of year | 2,192,773 | 335,426 | 144,029 | 1,183,336 | 3,855,564 |
| Transfer of fund balance | | (31,830) | | | |
| Fund balances, end of year | \$1,612,065 | \$303,236 | \$142,751 | \$1,628,382 | \$3,686,434 |

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, 1996

| | General | |
|--|--------------------|------------------|
| | Actual | Budget |
| Revenues: | | |
| Local sources | \$2,342,123 | \$2,284,100 |
| State sources | 2,543,061 | 2,540,982 |
| Federal sources | 28,673 | 21,305 |
| Student tuition and fees | 1,814,209 | 1,821,000 |
| Other sources | 174,739 | 147,000 |
| Revenues on behalf | 254,186 | --- |
| Total revenues | 7,156,991 | 6,814,387 |
| Expenditures: | | |
| Instruction | 3,887,025 | 3,929,894 |
| Academic support | 267,137 | 277,280 |
| Student services | 724,176 | 712,533 |
| Public services | --- | --- |
| Operations and maintenance of plant | 899,343 | 842,248 |
| General administration | 698,939 | 697,599 |
| Institutional support | 1,357,853 | 507,833 |
| Fixed charges | --- | --- |
| Capital outlay | --- | --- |
| Expenditures on behalf | 254,186 | --- |
| Total expenditures | 8,088,659 | 6,967,387 |
| Excess (deficiency) of revenues over expenditures | (931,668) | (153,000) |
| Other financing sources (uses): | | |
| Capital lease proceeds | 232,427 | --- |
| Operating transfers in | 145,148 | 153,000 |
| Operating transfers out | (26,615) | --- |
| Excess (deficiency) of revenues over expenditures and other financing sources | (580,708) | \$0 |
| Fund balances, beginning of year | 2,192,773 | |
| Transfer of fund balance | | |
| Fund balances, end of year | \$1,612,065 | |

See Notes to Financial Statements.

| Special Revenue | | Debt Service | | Capital Projects | |
|-----------------|------------|--------------|-----------|------------------|-------------|
| Actual | Budget | Actual | Budget | Actual | Budget |
| \$604,206 | \$611,100 | \$266,783 | \$271,000 | \$426,469 | \$415,700 |
| 390,890 | 404,929 | --- | --- | --- | --- |
| 1,387,293 | 1,655,768 | --- | --- | --- | --- |
| --- | --- | --- | --- | --- | --- |
| 68,422 | 80,104 | 4,309 | 2,000 | 83,806 | 64,000 |
| 20,917 | --- | --- | --- | --- | --- |
| 2,471,728 | 2,751,901 | 271,092 | 273,000 | 510,275 | 479,700 |
| 477,960 | 487,895 | --- | --- | --- | --- |
| --- | --- | --- | --- | --- | --- |
| 1,179,369 | 1,503,731 | --- | --- | --- | --- |
| 145,248 | 187,628 | --- | --- | --- | --- |
| --- | --- | --- | --- | --- | --- |
| --- | --- | --- | --- | --- | --- |
| 623,878 | 678,321 | 272,370 | 272,370 | --- | --- |
| --- | --- | --- | --- | 760 | --- |
| --- | --- | --- | --- | 216,540 | 604,700 |
| 20,917 | --- | --- | --- | --- | --- |
| 2,447,372 | 2,857,575 | 272,370 | 272,370 | 217,300 | 604,700 |
| 24,356 | (105,674) | (1,278) | 630 | 292,975 | (125,000) |
| --- | --- | --- | --- | 152,071 | --- |
| --- | 55,329 | --- | --- | --- | --- |
| (24,716) | --- | --- | --- | --- | --- |
| (360) | (\$50,345) | (1,278) | \$630 | 445,046 | (\$125,000) |
| 335,426 | | 144,029 | | 1,183,336 | |
| (31,830) | | 0 | | 0 | |
| \$303,236 | | \$142,751 | | \$1,628,382 | |

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, 1996

| | Proprietary Fund Type | | Fiduciary Fund Type | |
|---|---|------------------|--|----------------|
| | Auxiliary Enterprise Funds | | Non-Expendable Trust Fund Working Cash Fund | |
| | Actual | Budget | Actual | Budget |
| Operating revenues: | | | | |
| Student tuition and fees | \$131,751 | \$134,000 | \$--- | \$--- |
| Sales and service fees | 901,555 | 860,040 | --- | --- |
| Investment revenue | 29,474 | 10,300 | 158,708 | 153,000 |
| Other sources | 675,907 | 692,200 | 17,486 | --- |
| Revenues on behalf | 7,518 | --- | --- | --- |
| Total revenues | 1,746,205 | 1,696,540 | 176,194 | 153,000 |
| Operating expenditures : | | | | |
| Salaries | 151,402 | 161,888 | --- | --- |
| Employee benefits | 513,440 | 625,714 | --- | --- |
| Contractual services | 49,149 | 47,135 | --- | --- |
| General materials and supplies | 749,494 | 707,944 | 10,017 | --- |
| Fixed charges | 1,367 | 3,000 | --- | --- |
| Utilities | 137 | 500 | --- | --- |
| Capital outlay | 19,083 | 50,000 | --- | --- |
| Other | 81,343 | 76,506 | \$8,227 | --- |
| Expenditures on behalf | 7,518 | --- | --- | --- |
| Total expenditures | 1,572,933 | 1,672,687 | 18,244 | 0 |
| Excess (deficiency) of revenues over expenditures | 173,272 | 23,853 | 157,950 | 153,000 |
| Other financing sources (uses) - Operating transfers (out) in | 51,331 | 20,700 | (145,148) | (153,000) |
| Excess of revenues over expenditures and other financing sources | 224,603 | <u>\$44,553</u> | 12,802 | <u>\$0</u> |
| Fund balances, beginning of year | 915,182 | | 2,577,099 | |
| Transfer of fund balance | <u>29,665</u> | | <u>2,165</u> | |
| Fund balances, end of year | <u>\$1,169,450</u> | | <u>\$2,592,066</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, 1996

| | Proprietary Fund Type Auxiliary Enterprise Funds | Fiduciary Fund Type Non-Expendable Trust Fund - Working Cash Fund | Total (Memorandum Only) |
|--|---|--|--|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Net income | \$173,272 | \$157,950 | \$331,222 |
| Adjustments to reconcile net earnings to net cash provided (used) by operating activities: | | | |
| Change in operating assets and liabilities: | | | |
| (Increase) decrease in accounts receivable | (605) | 7,160 | 6,555 |
| Decrease in notes receivable | 1,505 | --- | 1,505 |
| Decrease in inventories | 8,062 | --- | 8,062 |
| Decrease in prepaid expenses | 499 | --- | 499 |
| (Increase) in accrued interest receivable | (10,112) | (37,122) | (47,234) |
| Decrease in interfund receivables | 43,169 | (243,831) | (200,662) |
| (Decrease) in accounts payable | (6,359) | (258,887) | (265,246) |
| (Decrease) increase in interfund payables | (11,059) | (116,115) | (127,174) |
| Increase in deferred tuition and fees | 2,645 | --- | 2,645 |
| Net cash provided by (used in) operating activities | 201,017 | (490,845) | (289,828) |
| CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES - | | | |
| Operating transfers in (out) to other funds | 80,996 | (142,983) | (61,987) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES - | | | |
| Payments on lease agreement | (7,607) | --- | (7,607) |
| CASH FLOWS FROM INVESTING ACTIVITIES - | | | |
| Purchase of investment securities | (550,000) | 650,000 | 100,000 |
| Net increase (decrease) in cash | (275,594) | 16,172 | (259,422) |
| Cash at beginning of year | 589,040 | 19,737 | 608,777 |
| Cash at end of year | \$313,446 | \$35,909 | \$349,355 |

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

NOTES TO FINANCIAL STATEMENTS

June 30, 1996

(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.

The College is organized in accordance with Chapter 110 of the Illinois Compiled Statutes. As required by generally accepted accounting principles, the financial statements of the reporting entity include only those of Sauk Valley Community College District 506 (the primary government), as there are no other component units.

The various funds are grouped, in the financial statements in this report, into eight 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; 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 and the Operations and Maintenance (Restricted) Fund are 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, 1996

(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, 1996

(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, 1996, 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.

(B) 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, 1996, to be used to pay liabilities of the current period. The portion of the 1995 tax levy that was either collected or accrued as of June 30, 1996 totals \$1,892,698 which is approximately one-half of the 1995 levy.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1996

(C) Out-of-District Tuition:

The amount of cost charged for out-of-district students during the year ended June 30, 1996, has been computed using the guidelines provided in the August 1994 edition of the Fiscal Management Manual, prepared by the Illinois Community College Board.

(D) Changes in General Fixed Assets:

| | Balance June 30, 1995 | Additions | Deletions | Balance June 30, 1996 |
|-------------------|--------------------------|-------------|-----------|--------------------------|
| Land | \$162,650 | \$--- | \$--- | \$162,650 |
| Land improvements | 1,438,857 | --- | --- | 1,438,857 |
| Buildings | 6,562,119 | 45,437 | --- | 6,607,556 |
| Equipment | 4,563,556 | 1,478,237 | 578,866 | 5,462,927 |
| | \$12,727,182 | \$1,523,674 | \$578,866 | \$13,671,990 |

(E) 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 year's activity:

| | Balance July 1, 1995 | Bonds Issued | Bonds Retired | Balance June 30, 1996 |
|-----------------------------|-------------------------|-----------------|------------------|--------------------------|
| General obligation bonds | \$759,637 | \$0 | \$245,000 | \$514,637 |

At June 30, 1996, the annual cash flow requirements of bond principal and interest were as follows:

| Year Ending June 30 | Interest Rate | Principal | Interest | Total |
|---------------------|------------------|-----------|----------|-----------|
| 1997 | 4.24 | \$250,000 | \$22,482 | \$272,482 |
| 1998 | 4.49 | 264,637 | 11,882 | 276,519 |
| | | \$514,637 | \$34,364 | \$549,001 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

NOTES TO FINANCIAL STATEMENTS

(CONTINUED)

June 30, 1996

(E) Changes in General Long-Term Debt (continued):

On August 20, 1996, the College issued general obligation bonds in the amount of \$5,000,000 dated August 1, 1996. The bonds were issued to establish an insurance liability reserve to supplement the various insurance policies of the College, in the event of the occurrence of an uninsured loss. The issue provides for serial retirement of principal and interest on November 1 of each year at rates of 4.85 - 6.785%. The annual cash flow requirements of bond principal and interest are as follows:

| Year Ending June 30 | Interest Rate | Principal | Interest | Total |
|------------------------|------------------|--------------------|--------------------|--------------------|
| 1998 | 6.875 | \$455,000 | \$413,622 | \$868,622 |
| 1999 | 6.875 | 475,000 | 238,566 | 713,566 |
| 2000 | 6.700 | 500,000 | 205,488 | 705,488 |
| 2001 | 6.600 | 525,000 | 171,413 | 696,413 |
| 2002 | 4.850 | 550,000 | 140,750 | 690,750 |
| 2003 | 4.950 | 575,000 | 113,181 | 688,181 |
| 2004 | 5.050 | 605,000 | 83,674 | 688,674 |
| 2005 | 5.150 | 640,000 | 51,918 | 691,918 |
| 2006 | 5.250 | 675,000 | 17,719 | 692,719 |
| | | <u>\$5,000,000</u> | <u>\$1,436,331</u> | <u>\$6,436,331</u> |

(F) Interfund Receivable and Payable Balances:

At June 30, 1996, interfund receivables and payables consisted of the following:

| | Due From Other Funds | Due To Other Funds |
|---|-------------------------|-----------------------|
| Educational: | | |
| Restricted Purposes | \$52,737 | \$--- |
| Working Cash | | 165,000 |
| Liability, Protection, and Settlement | 15,000 | --- |
| Operations and Maintenance - | | |
| Working Cash | --- | 100,000 |
| Auxiliary Enterprises - | | |
| Restricted Purposes | 14,945 | --- |
| Restricted Purposes: | | |
| Auxiliary Enterprises | --- | 14,945 |
| Educational | --- | 52,737 |
| Liability, Protection, and Settlement - | | |
| Educational | --- | 15,000 |
| Working Cash: | | |
| Educational | 165,000 | --- |
| Operations and Maintenance | 100,000 | --- |
| | <u>\$347,682</u> | <u>\$347,682</u> |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1996

(G) Retirement Commitments:

The College is a participating member of the State University Retirement System. Faculty, staff and administrators who have been employed on a continuous basis for at least four months or one academic term, whichever is less, are required to contribute 8% of their annual salary. Employer contributions to the system are paid by the State of Illinois on behalf of College employees. During the year ended June 30, 1996, the State's on behalf share of the cost for all benefits provided by the System was \$282,620. This amount has been recognized on the College financial statements as both revenues and expenditures on behalf.

However when College employees are paid from federal funds that are administered by the College, the College must pay to the system the retirement costs normally paid by the state. The College paid \$14,355, the total required contribution for the current fiscal year.

The College has no further liability to the system since further deficits will be financed by the State.

(H) Contingent Liabilities:

The College participates in a number of state and federally assisted grant programs, principal of which are the U.S. Department of Education Pell Grant, College Work Study, SEOG Programs, along with several grants through the Illinois State Board of Education. In addition, there are several smaller grants through numerous other grant agencies. These programs are subject to program compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 1996 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.

(I) Property Tax Protest Contingency:

Several local businesses are protesting their assessed valuations used to calculate their 1988 through 1995 property tax. One of the businesses has received a materially lower assessed valuation for their 1988 through 1990 tax years from the Property Tax Appeal Board. The College has joined with other taxing bodies in appealing this decision. All other tax appeals are still pending with the Property Tax Appeal Board, or are being appealed by the taxing bodies and are deemed to be immaterial to the College financial statements. The College has estimated that \$272,835 of property tax revenue already received by the College will have to be repaid through reduction of future property tax distributions, if these businesses win their cases. The College has deferred \$136,417 of the \$272,835 taxes already received. Until these cases are settled, this amount of protested taxes payable will not be recognized as income.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1996

(J) Capital Leases:

During the year ended June 30, 1995, the College entered into capital lease agreements for the purchase of two Xerox copiers. The purchases were accounted for in the Auxiliary Enterprise Fund. The equipment totaled \$37,951 at June 30, 1996. The present value of the future minimum lease payments related to this lease was \$29,454 as of June 30, 1996.

During the year ended June 30, 1996, the College entered into capital lease agreements for the purchase of an AT&T phone system and a computer cable backbone. The payments related to the telephone wiring and system costs are accounted for in the Educational Fund. The annual payments related to the cable backbone costs are accounted for in the Building Bond Proceeds Fund. The cost of the equipment totaled \$384,497 at June 30, 1996 and is recorded in the general fixed assets account group. The present value of the future minimum lease payments related to this lease was \$369,351 as of June 30, 1996 and is accounted for in the long-term debt account group.

Commitments under lease agreements on June 30, 1996 provide for future minimum lease payments as follows:

| | AT&T Phone System | Xerox Copiers | Total |
|---|----------------------|------------------|-----------|
| 1997 | \$88,433 | \$8,932 | \$97,365 |
| 1998 | 88,433 | 8,932 | 97,365 |
| 1999 | 88,433 | 8,932 | 97,365 |
| 2000 | 88,433 | 6,105 | 94,538 |
| 2001 | 68,504 | 0 | 68,504 |
| | 422,236 | 32,901 | 455,137 |
| Less imputed interest | 52,885 | 3,447 | 56,332 |
| Present value of minimum lease payments | \$369,351 | \$29,454 | \$398,805 |

(K) Cash and Investments:

The College's cash and investments throughout the year and at year-end consisted of demand deposit accounts and certificates of deposit. 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.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
NOTES TO FINANCIAL STATEMENTS
(CONTINUED)
June 30, 1996

(K) Cash and Investments (continued):

Deposits (includes all accounts except repurchase agreements):

At year-end the carrying amount of the College's deposits totaled \$6,294,957 and the bank balances totaled \$6,185,262.

| | Bank Balances |
|---|---------------|
| Category 1 | |
| Deposits covered by federal depository insurance, or by collateral held by the College, or its agent, in the College's name | \$6,185,262 |
| 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 | 0 |
| Total deposits | \$6,185,262 |

(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 aggregate stop-loss policy. The self-insurance plan is accounted for in the Auxiliary Enterprise Fund. The excess of College contributions over claims paid of \$509,539 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, 1996

| A S S E T S | Educational Fund | Operations and Maintenance Fund | Total General Funds |
|--|-----------------------------|--|--------------------------------|
| Cash | \$85,795 | \$16,443 | \$102,238 |
| Investments | 1,100,000 | 300,000 | 1,400,000 |
| Accounts receivable: | | | |
| Property taxes | 559,454 | 68,509 | 627,963 |
| Corporate personal property replacement tax | 48,363 | 5,922 | 54,285 |
| Other | 91,159 | 1,544 | 92,703 |
| Due from other funds | 67,737 | --- | 67,737 |
| Prepaid expenses | 11,868 | --- | 11,868 |
| Accrued interest receivable | 27,472 | 766 | 28,238 |
| Total assets | \$1,991,848 | \$393,184 | \$2,385,032 |
| LIABILITIES AND FUND BALANCE | | | |
| Accounts payable | \$203,599 | \$29,765 | \$233,364 |
| Estimated protested taxes payable | 83,190 | 10,210 | 93,400 |
| Deferred tuition and fees | 181,203 | --- | 181,203 |
| Due to other funds | 165,000 | 100,000 | 265,000 |
| Total liabilities | 632,992 | 139,975 | 772,967 |
| Fund balance, unreserved - undesignated | 1,358,856 | 253,209 | 1,612,065 |
| Total liabilities and fund balance | \$1,991,848 | \$393,184 | \$2,385,032 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506**GENERAL FUNDS****COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN FUND BALANCES**

For the year ended June 30, 1996

| | Educational Fund | Operations and Maintenance Fund | Total General Funds |
|---|-----------------------------|--|--------------------------------|
| Revenues: | | | |
| Local sources | \$2,086,254 | \$255,869 | \$2,342,123 |
| State sources | 2,515,757 | 27,304 | 2,543,061 |
| Federal sources | 28,673 | --- | 28,673 |
| Student tuition and fees | 1,814,209 | --- | 1,814,209 |
| Other sources | 140,797 | 33,942 | 174,739 |
| Revenues for on behalf payments- State portion of SURS payments | 254,186 | --- | 254,186 |
| Total revenues | 6,839,876 | 317,115 | 7,156,991 |
| Expenditures: | | | |
| Instruction | 3,887,025 | --- | 3,887,025 |
| Academic support | 267,137 | --- | 267,137 |
| Student services | 724,176 | --- | 724,176 |
| Operations and maintenance of plant | 475,688 | 423,655 | 899,343 |
| General administration | 698,939 | --- | 698,939 |
| Institutional support | 1,329,555 | 28,298 | 1,357,853 |
| Expenditures for on behalf payments- State portion of SURS payments | 254,186 | --- | 254,186 |
| Total expenditures | 7,636,706 | 451,953 | 8,088,659 |
| Excess (deficiency) of revenues over expenditures | (796,830) | (134,838) | (931,668) |
| Other financing sources (uses): | | | |
| Capital lease proceeds | 232,427 | --- | 232,427 |
| Operating transfers in | 129,314 | 15,834 | 145,148 |
| Operating transfers out | (26,615) | --- | (26,615) |
| Excess of revenues over expenditures and other financing sources (uses) | (461,704) | (119,004) | (580,708) |
| Fund balances, beginning of year | 1,820,560 | 372,213 | 2,192,773 |
| Fund balances, end of year | \$1,358,856 | \$253,209 | \$1,612,065 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1996

| A S S E T S | Restricted Purposes Fund | Audit Fund | Liability, Protection, and Settlement Fund | Total Special Revenue Fund |
|----------------------|---|-----------------------|---|---|
| Cash | \$73,201 | \$14,408 | \$--- | \$87,609 |
| Accounts receivable: | | | | |
| Property taxes | --- | 7,736 | 156,896 | 164,632 |
| Other | 18,808 | --- | 132,047 | 150,855 |
| Prepaid expenses | --- | --- | 46,139 | 46,139 |
| Total assets | \$92,009 | \$22,144 | \$335,082 | \$449,235 |

LIABILITIES AND FUND BALANCE

| | | | | |
|---|-----------------|-----------------|------------------|------------------|
| Bank overdraft | \$--- | \$--- | \$10,051 | \$10,051 |
| Accounts payable | 27,811 | --- | 6,297 | 34,108 |
| Estimated protested taxes payable | --- | 1,148 | 18,010 | 19,158 |
| Due to other funds | 67,682 | --- | 15,000 | 82,682 |
| Total liabilities | 95,493 | 1,148 | 49,358 | 145,999 |
| Fund balance - | | | | |
| Unreserved - undesignated | (3,484) | 20,996 | 285,724 | 303,236 |
| Total fund balance | (3,484) | 20,996 | 285,724 | 303,236 |
| Total liabilities and fund balance | \$92,009 | \$22,144 | \$335,082 | \$449,235 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 1996

| | Restricted Purposes Fund | Audit Fund | Liability, Protection, and Settlement Fund | Total Special Revenue Fund |
|---|---|-----------------------|---|---|
| Revenues: | | | | |
| Local government sources: | | | | |
| Current property taxes | \$--- | \$29,198 | \$574,960 | \$604,158 |
| Back taxes | --- | 2 | 46 | 48 |
| | 0 | 29,200 | 575,006 | 604,206 |
| State government sources: | | | | |
| ICCB state grants | 195,705 | --- | --- | 195,705 |
| Illinois State Board of Education | 119,381 | --- | --- | 119,381 |
| Department of Commerce and Community Affairs | 19,320 | --- | --- | 19,320 |
| Other state government sources | 55,614 | 870 | --- | 56,484 |
| | 390,020 | 870 | 0 | 390,890 |
| Federal government sources - | | | | |
| Other federal government sources | 1,387,293 | --- | --- | 1,387,293 |
| Other sources: | | | | |
| Facilities revenue | 65,646 | --- | --- | 65,646 |
| Investment revenue | --- | 778 | 1,998 | 2,776 |
| | 65,646 | 778 | 1,998 | 68,422 |
| Revenue for on behalf payments- | | | | |
| State portion of SURS payments | 16,813 | --- | 4,104 | 20,917 |
| Total revenues | 1,859,772 | 30,848 | 581,108 | 2,471,728 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN FUND BALANCES
(CONTINUED)

For the year ended June 30, 1996

| | Restricted Purposes Fund | Audit Fund | Liability, Protection, and Settlement Fund | Total Special Revenue Fund |
|--|---|-----------------------|---|---|
| Expenditures: | | | | |
| Instruction | 477,960 | --- | --- | 477,960 |
| Student services | 1,179,369 | --- | --- | 1,179,369 |
| Public services | 145,248 | --- | --- | 145,248 |
| Institutional support | 31,566 | 31,550 | 560,762 | 623,878 |
| Expenditures for on behalf payments- State portion of SURS payments | 16,813 | --- | 4,104 | 20,917 |
| Total expenditures | 1,850,956 | 31,550 | 564,866 | 2,447,372 |
| Excess (deficiency) of revenues over expenditures | 8,816 | (702) | 16,242 | 24,356 |
| Other financing sources (uses) - Transfers (out) | (14,945) | --- | (\$9,771) | (24,716) |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | (6,129) | (702) | 6,471 | (360) |
| Fund balances, beginning of year | 34,475 | 21,698 | 279,253 | 335,426 |
| Transfer of fund balance | (31,830) | --- | --- | (31,830) |
| Fund balances, end of year | (\$3,484) | \$20,996 | \$285,724 | \$303,236 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
DEBT SERVICE - BOND AND INTEREST FUND
STATEMENT OF REVENUES AND EXPENDITURES
AND CHANGES IN FUND BALANCES
For the year ended June 30, 1996

Revenues:

Local sources:

| | |
|------------|---------------|
| 1994 taxes | \$136,229 |
| 1995 taxes | 130,529 |
| Back taxes | 25 |
| | <hr/> 266,783 |

Other sources -

| | |
|-------------------------|-------|
| Interest on investments | 4,309 |
|-------------------------|-------|

| | |
|----------------|---------------|
| Total revenues | <hr/> 271,092 |
|----------------|---------------|

Expenditures -

Institutional support -

| | |
|----------------|---------|
| Bond principal | 245,000 |
| Bond interest | 27,370 |

| | |
|--------------------|---------------|
| Total expenditures | <hr/> 272,370 |
|--------------------|---------------|

Excess (deficiency) of revenues
over expenditures

(1,278)

Fund balances, beginning of year

144,029

Fund balances, end of year

\$142,751

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CAPITAL PROJECT FUNDS
COMBINING BALANCE SHEET
June 30, 1996

| A S S E T S | Operations and Maintenance Fund (Restricted) | Building Bonds Proceeds Fund | Total Capital Projects Funds |
|---|---|---|---|
| Cash | \$304,425 | \$239,974 | \$544,399 |
| Investments | 200,000 | 750,000 | 950,000 |
| Accounts receivable: | | | |
| Property taxes | 114,178 | --- | 114,178 |
| Other | --- | 34,081 | 34,081 |
| Accrued interest receivable | 1,406 | 1,331 | 2,737 |
| Total assets | \$620,009 | \$1,025,386 | \$1,645,395 |
| LIABILITIES AND FUND BALANCE | | | |
| Estimated protested taxes payable | \$17,013 | \$--- | \$17,013 |
| Total liabilities | 17,013 | --- | 17,013 |
| Fund balance - | | | |
| Unreserved - undesignated | 602,996 | 1,025,386 | 1,628,382 |
| Total liabilities and fund balance | \$620,009 | \$1,025,386 | \$1,645,395 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CAPITAL PROJECT FUNDS
COMBINING STATEMENT OF REVENUES AND EXPENDITURES
For the year ended June 30, 1996

| | Operations and Maintenance Fund (Restricted) | Building Bonds Proceeds Fund | Total Capital Projects Funds |
|--|--|---------------------------------|------------------------------------|
| Revenues: | | | |
| Local government sources: | | | |
| Current property taxes | \$426,433 | \$--- | \$426,433 |
| Back taxes | 36 | --- | 36 |
| | 426,469 | --- | 426,469 |
| Other sources: | | | |
| Interest income | 21,942 | 61,864 | 83,806 |
| Total revenues | 448,411 | 61,864 | 510,275 |
| Expenditures: | | | |
| Institutional support: | | | |
| Fixed charges | --- | 760 | 760 |
| Capital outlay | 30,462 | 186,078 | 216,540 |
| Total expenditures | 30,462 | 186,838 | 217,300 |
| Excess (deficiency) of revenues over expenditures | 417,949 | (124,974) | 292,975 |
| Other financing sources (uses) - Capital lease proceeds | --- | 152,071 | 152,071 |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | 417,949 | 27,097 | 445,046 |
| Fund balances, beginning of year | 185,047 | 998,289 | 1,183,336 |
| Fund balances, end of year | \$602,996 | \$1,025,386 | \$1,628,382 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
AUXILIARY ENTERPRISES FUNDS
COMBINING BALANCE SHEET
June 30, 1996

| A S S E T S | Auxiliary Service | Bookstore | Total |
|---|------------------------------|------------------|--------------------|
| Cash | \$242,977 | \$70,469 | \$313,446 |
| Investments | 400,000 | 150,000 | 550,000 |
| Notes receivable - students | 1,257 | --- | 1,257 |
| Accounts receivable | 1,335 | 26,065 | 27,400 |
| Due from other funds | 14,945 | | 14,945 |
| Inventory | --- | 266,215 | 266,215 |
| Prepays | 790 | --- | 790 |
| Accrued interest receivable | 10,112 | --- | 10,112 |
| Leased equipment | 37,951 | --- | 37,951 |
| Total assets | \$709,367 | \$512,749 | \$1,222,116 |
| LIABILITIES AND FUND BALANCE | | | |
| Accounts payable | \$3,116 | \$3,704 | \$6,820 |
| Deferred revenue | 16,172 | 220 | 16,392 |
| Lease payable | 29,454 | --- | 29,454 |
| Total liabilities | 48,742 | 3,924 | 52,666 |
| Retained earnings - unreserved | 151,086 | 508,825 | 659,911 |
| Retained earnings - reserved | 509,539 | 0 | 509,539 |
| Total retained earnings | 660,625 | 508,825 | 1,169,450 |
| Total liabilities and fund balance | \$709,367 | \$512,749 | \$1,222,116 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
AUXILIARY ENTERPRISES FUNDS
COMBINING STATEMENT OF REVENUES AND
EXPENDITURES AND CHANGES IN RETAINED EARNINGS
For the year ended June 30, 1996

| | Auxiliary Service | Bookstore | Total |
|--|------------------------------|------------------|------------------|
| Operating revenues: | | | |
| Student tuition and fees | \$131,751 | \$--- | \$131,751 |
| Sales and service fees | 165,872 | 735,683 | 901,555 |
| Investment revenue | 18,730 | 10,744 | 29,474 |
| Other sources | 590,987 | 84,920 | 675,907 |
| Revenue for on behalf payments- State portion of SURS payments | 7,518 | --- | 7,518 |
| Total revenue | 914,858 | 831,347 | 1,746,205 |
| Operating expenditures: | | | |
| Salaries | 83,711 | 67,691 | 151,402 |
| Employee benefits | 509,901 | 3,539 | 513,440 |
| Contractual services | 49,098 | 51 | 49,149 |
| General materials and supplies | 146,254 | 603,240 | 749,494 |
| Fixed charges | 1,367 | --- | 1,367 |
| Utilities | --- | 137 | 137 |
| Capital outlay | 19,083 | --- | 19,083 |
| Other | 74,355 | 6,988 | 81,343 |
| Expenditures for on behalf payments- State portion of SURS payments | 7,518 | --- | 7,518 |
| Total expenditures | 891,287 | 681,646 | 1,572,933 |
| Excess (deficiency) of revenues over expenditures | 23,571 | 149,701 | 173,272 |
| Other financing sources (uses): | | | |
| Transfers in | 103,831 | --- | 103,831 |
| Transfers (out) | (2,500) | (50,000) | (52,500) |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | 124,902 | 99,701 | 224,603 |
| Retained earnings, beginning of year | 506,058 | 409,124 | 915,182 |
| Transfer of fund balance | 29,665 | --- | 29,665 |
| Retained earnings, end of year | \$660,625 | \$508,825 | \$1,169,450 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506**FIDUCIARY FUNDS****COMBINING BALANCE SHEET**

June 30, 1996

| A S S E T S | Non-Expendable Trust Fund Working Cash | Trust and Agency Funds | Total Fiduciary Funds |
|---|---|---------------------------------------|--------------------------------------|
| Cash | \$14,202 | \$21,707 | \$35,909 |
| Investments | 2,250,000 | --- | 2,250,000 |
| Due from other funds | 265,000 | --- | 265,000 |
| Accrued interest receivable | 41,582 | --- | 41,582 |
| Total assets | \$2,570,784 | \$21,707 | \$2,592,491 |
| LIABILITIES AND FUND BALANCE | | | |
| Accounts payable | \$--- | \$425 | \$425 |
| Fund balance - | | | |
| Reserved for special functions and activities | --- | 21,282 | 21,282 |
| Unreserved - undesignated | 2,570,784 | --- | 2,570,784 |
| Total fund balance | 2,570,784 | 21,282 | 2,592,066 |
| Total liabilities and fund balance | \$2,570,784 | \$21,707 | \$2,592,491 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
FIDUCIARY FUNDS
COMBINING STATEMENT OF REVENUE AND
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 1996

| | Non-Expendable Trust Fund Working Cash | Trust and Agency Funds | Total Fiduciary Funds |
|--|---|---------------------------------------|--------------------------------------|
| Operating revenue:- | | | |
| Interest on investments | \$158,708 | \$--- | \$158,708 |
| Other sources | --- | 17,486 | 17,486 |
| Total revenue | 158,708 | 17,486 | 176,194 |
| Expenditures: | | | |
| General materials and supplies | --- | 10,017 | 10,017 |
| Other | --- | 8,227 | 8,227 |
| Total expenditures | --- | 18,244 | 18,244 |
| Excess (deficiency) of revenues over expenditures | 158,708 | (758) | 157,950 |
| Other financing sources (uses): | | | |
| Transfers in | --- | --- | |
| Transfers (out) | (145,148) | --- | (145,148) |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | 13,560 | (758) | 12,802 |
| Fund balances, beginning of year | 2,557,224 | 19,875 | 2,577,099 |
| Transfer of fund balance | --- | 2,165 | 2,165 |
| Fund balances, end of year | \$2,570,784 | \$21,282 | \$2,592,066 |

SUPPLEMENTAL FINANCIAL INFORMATION

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506**BALANCE SHEET - ALL FUNDS**

June 30, 1996

| A S S E T S | Educational Fund | Operations and Maintenance Fund | Operations and Maintenance Fund (Restricted) |
|--|-----------------------------|--|---|
| Cash | \$85,795 | \$16,443 | \$304,425 |
| Investments | 1,100,000 | 300,000 | 200,000 |
| Notes receivable - students | --- | --- | --- |
| Accounts receivable: | | | |
| Property taxes | 559,454 | 68,509 | 114,178 |
| Corporate personal property replacement tax | 48,363 | 5,922 | --- |
| Other | 91,159 | 1,544 | --- |
| Due from other funds | 67,737 | --- | --- |
| Inventories | --- | --- | --- |
| Prepaid expenses | 11,868 | --- | --- |
| Accrued interest receivable | 27,472 | 766 | 1,406 |
| Leased equipment | --- | --- | --- |
| Total assets | \$1,991,848 | \$393,184 | \$620,009 |
| LIABILITIES AND FUND BALANCE (DEFICIT) | | | |
| Cash overdraft | \$--- | \$--- | \$--- |
| Accounts payable | 203,599 | 29,765 | --- |
| Estimated protested taxes payable | 83,190 | 10,210 | 17,013 |
| Deferred tuition and fees | 181,203 | --- | --- |
| Due to other funds | 165,000 | 100,000 | --- |
| Lease payable | --- | --- | --- |
| Total liabilities | 632,992 | 139,975 | 17,013 |
| Fund balance (deficit) | 1,358,856 | 253,209 | 602,996 |
| Total liabilities and fund balance | \$1,991,848 | \$393,184 | \$620,009 |

| 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 |
|------------------------|---------------------------|--------------------------|-------------------|------------|--|-----------------------------|-----------------------|
| \$81,175 | \$313,446 | \$73,201 | \$14,202 | \$14,408 | \$--- | \$239,974 | \$21,707 |
| 68,422 | 550,000 | --- | 2,250,000 | --- | --- | 750,000 | --- |
| --- | 1,257 | --- | --- | --- | --- | --- | --- |
| --- | --- | --- | --- | 7,736 | 156,896 | --- | --- |
| --- | --- | --- | --- | --- | --- | --- | --- |
| --- | 27,400 | 18,808 | --- | --- | 132,047 | 34,081 | --- |
| --- | 14,945 | --- | 265,000 | --- | --- | --- | --- |
| --- | 266,215 | --- | --- | --- | --- | --- | --- |
| --- | 790 | --- | --- | --- | 46,139 | --- | --- |
| --- | 10,112 | --- | 41,582 | --- | --- | 1,331 | --- |
| --- | 37,951 | --- | --- | --- | --- | --- | --- |
| \$149,597 | \$1,222,116 | \$92,009 | \$2,570,784 | \$22,144 | \$335,082 | \$1,025,386 | \$21,707 |
| \$--- | \$--- | \$--- | \$--- | \$--- | \$10,051 | \$--- | \$--- |
| --- | 6,820 | 27,811 | --- | --- | 6,297 | --- | 425 |
| 6,846 | --- | --- | --- | 1,148 | 18,010 | --- | --- |
| --- | 16,392 | --- | --- | --- | --- | --- | --- |
| --- | --- | 67,682 | --- | --- | 15,000 | --- | --- |
| --- | 29,454 | --- | --- | --- | --- | --- | --- |
| 6,846 | 52,666 | 95,493 | 0 | 1,148 | 49,358 | 0 | 425 |
| 142,751 | 1,169,450 | (3,484) | 2,570,784 | 20,996 | 285,724 | 1,025,386 | 21,282 |
| \$149,597 | \$1,222,116 | \$92,009 | \$2,570,784 | \$22,144 | \$335,082 | \$1,025,386 | \$21,707 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ALL FUNDS
For the year ended June 30, 1996

| | Educational Fund | Operations and Maintenance Fund | Operations and Maintenance Fund (Restricted) |
|---|-----------------------------|--|---|
| Revenues: | | | |
| Local sources | \$2,086,254 | \$255,869 | \$426,469 |
| State sources | 2,515,757 | 27,304 | --- |
| Federal sources | 28,673 | --- | --- |
| Student tuition and fees | 1,814,209 | --- | --- |
| Other sources | 140,797 | 33,942 | 21,942 |
| Revenue for on behalf payments- State portion of SURS payments | 254,186 | --- | --- |
| Total revenues | 6,839,876 | 317,115 | 448,411 |
| Expenditures: | | | |
| Instruction | 3,887,025 | --- | --- |
| Academic support | 267,137 | --- | --- |
| Student services | 724,176 | --- | --- |
| Public service | --- | --- | --- |
| Independent operations | --- | --- | --- |
| Operations and maintenance of plant | 475,688 | 423,655 | --- |
| General administration | 698,939 | --- | --- |
| Institutional support | 1,329,555 | 28,298 | 30,462 |
| Restricted purposes | --- | --- | --- |
| Expenditures for on behalf payments- State portion of SURS payments | 254,186 | --- | --- |
| Total expenditures | 7,636,706 | 451,953 | 30,462 |
| Excess (deficiency) of revenues over expenditures | (796,830) | (134,838) | 417,949 |
| Other financing sources (uses): | | | |
| Capital lease proceeds | 232,427 | --- | --- |
| Permanent transfers in | 129,314 | 15,834 | --- |
| Permanent transfers (out) | (26,615) | --- | --- |
| Excess (deficiency) of revenues over expenditures and other financing sources (uses) | (461,704) | (119,004) | 417,949 |
| Fund balances, beginning of year | 1,820,560 | 372,213 | 185,047 |
| Transfer of fund balance | --- | --- | --- |
| Fund balances (deficit), end of year | \$1,358,856 | \$253,209 | \$602,996 |

| 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 |
|------------------------|---------------------------|--------------------------|-------------------|------------|--|-----------------------------|-----------------------|
| \$266,783 | \$--- | \$--- | \$--- | \$29,200 | \$575,006 | \$--- | \$--- |
| --- | --- | 390,020 | --- | --- | --- | --- | --- |
| --- | --- | 1,387,293 | --- | 870 | --- | --- | --- |
| --- | 131,751 | --- | --- | --- | --- | --- | --- |
| 4,309 | 1,606,936 | 65,646 | 158,708 | 778 | 1,998 | 61,864 | 17,486 |
| --- | 7,518 | 16,813 | --- | --- | 4,104 | --- | --- |
| 271,092 | 1,746,205 | 1,859,772 | 158,708 | 30,848 | 581,108 | 61,864 | 17,486 |
| --- | --- | 477,960 | --- | --- | --- | --- | --- |
| --- | --- | --- | --- | --- | --- | --- | --- |
| --- | --- | 1,179,369 | --- | --- | --- | --- | --- |
| --- | --- | 145,248 | --- | --- | --- | --- | --- |
| --- | 1,565,415 | --- | --- | --- | --- | --- | 18,244 |
| --- | --- | --- | --- | --- | --- | --- | --- |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 272,370 | --- | 31,566 | --- | 31,550 | 560,762 | 186,838 | --- |
| --- | --- | --- | --- | --- | --- | --- | --- |
| --- | 7,518 | 16,813 | --- | --- | 4,104 | --- | --- |
| 272,370 | 1,572,933 | 1,850,956 | --- | 31,550 | 564,866 | 186,838 | 18,244 |
| (1,278) | 173,272 | 8,816 | 158,708 | (702) | 16,242 | (124,974) | (758) |
| --- | --- | --- | --- | --- | --- | 152,071 | --- |
| --- | 103,831 | --- | --- | --- | --- | --- | --- |
| --- | (52,500) | (14,945) | (145,148) | --- | (9,771) | --- | --- |
| (1,278) | 224,603 | (6,129) | 13,560 | (702) | 6,471 | 27,097 | (758) |
| 144,029 | 915,182 | 34,475 | 2,557,224 | 21,698 | 279,253 | 998,289 | 19,875 |
| --- | 29,665 | (31,830) | --- | --- | --- | --- | 2,165 |
| \$142,751 | \$1,169,450 | (\$3,484) | \$2,570,784 | \$20,996 | \$285,724 | \$1,025,386 | \$21,282 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF ASSESSED VALUATIONS, TAX RATES
AND TAX EXTENSIONS
 Levy Years 1993, 1994 and 1995

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

| | 1993 | 1994 | 1995 |
|--|----------------------|----------------------|----------------------|
| Assessed Valuations: | | | |
| Whiteside County | \$376,395,381 | \$399,214,634 | \$432,054,824 |
| Lee County | 256,975,004 | 279,357,070 | 300,215,989 |
| Ogle County | 53,720,576 | 59,480,010 | 64,958,170 |
| Henry County | 1,759,041 | 1,874,964 | 2,018,668 |
| Bureau County | 44,715,562 | 48,308,603 | 52,168,280 |
| Carroll County | 41,356,157 | 43,541,362 | 47,084,123 |
| | \$774,921,721 | \$831,776,643 | \$898,500,054 |
| Tax Rates: | | | |
| Educational Fund | .2450 | .2450 | .2444 |
| Operations and Maintenance Fund | .0300 | .0300 | .0300 |
| Operations and Maintenance Fund - Restricted | .0500 | .0500 | .0500 |
| Bond and Interest Fund | .0354 | .0338 | .0295 |
| Liability, Protection and Settlement Fund | .0646 | .0681 | .0675 |
| Audit Fund | .0034 | .0035 | .0035 |
| | .4284 | .4304 | .4249 |
| Tax Extensions: | | | |
| Educational Fund | \$1,898,558 | \$2,037,853 | \$2,195,934 |
| Operations and Maintenance Fund | 232,477 | 249,533 | 269,550 |
| Operations and Maintenance Fund - Restricted | 387,461 | 415,888 | 449,250 |
| Bond and Interest Fund | 274,322 | 281,141 | 265,057 |
| Liability, Protection and Settlement Fund | 500,600 | 566,440 | 606,488 |
| Audit Fund | 26,347 | 29,112 | 31,448 |
| | \$3,319,765 | \$3,579,967 | \$3,817,727 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF TAXES RECEIVABLE AND TAX COLLECTIONS

For the year ended June 30, 1996

| Levy Year | Assessed Valuation | Combined Rate | Taxes Extended | Total Collected To June 30, 1996 | Percent Collected June 30, 1996 | Uncollected Balance June 30, 1996 |
|------------------|---------------------------|----------------------|-----------------------|---|--|--|
| 1994 | \$831,776,643 | 0.4304 | \$3,579,967 | \$3,541,340 | 98.92% | \$38,627 |
| 1995 | 898,500,054 | 0.4249 | 3,817,727 | 917,503 | 24.03% | 2,900,224 |
| Total | | | \$7,397,694 | \$4,458,843 | 60.27% | \$2,938,851 |

1996 TAXES EXTENDED

| | Uncollected June 30, 1996 | Allowance for Uncollectible Taxes | Balance After Allowance |
|---|----------------------------------|--|--------------------------------|
| Educational | \$1,668,196 | \$0 | \$1,668,196 |
| Operations and Maintenance | 204,776 | 0 | 204,776 |
| Operations and Maintenance - Restricted | 341,291 | 0 | 341,291 |
| Bond and Interest | 201,350 | 0 | 201,350 |
| Liability, Protection, and Settlement | 460,723 | 0 | 460,723 |
| Audit | 23,888 | 0 | 23,888 |
| Total | \$2,900,224 | \$0 | \$2,900,224 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF LEGAL DEBT MARGIN
For the year ended June 30, 1996

The following is a schedule of the legal debt margin of the College as of June 30, 1996:

| | |
|--|---------------|
| Assessed valuation - 1995 | \$898,500,054 |
| Debt limit, 2.875% of assessed valuation | \$25,831,877 |
| Less indebtedness | 883,988 |
| Legal debt margin, June 30, 1996 | \$24,947,889 |

ILLINOIS STATE LIBRARY

LITERACY GRANT

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
LITERACY GRANT
PROJECT NUMBER 101203902
BALANCE SHEET
June 30, 1996

ASSETS

| | |
|------------------|---------|
| Grant receivable | \$4,629 |
|------------------|---------|

LIABILITIES AND FUND BALANCE

| | |
|-------------|---------|
| Obligations | \$4,629 |
|-------------|---------|

| | |
|--------------|---|
| Fund balance | 0 |
|--------------|---|

| | |
|---------------------------------------|---------|
| Total liabilities and fund balance | \$4,629 |
|---------------------------------------|---------|

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
LITERACY GRANT
PROJECT NUMBER 101203902
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE
For the year ended June 30, 1996

| | Actual | Budget | Variance Favorable (Unfavorable) |
|--------------------------------------|----------|----------|--|
| Revenues - | | | |
| Literacy Grant | \$46,929 | \$47,000 | (\$71) |
| Expenditures: | | | |
| Personnel | 35,182 | 35,190 | 8 |
| Fringe Benefits | 5,979 | 6,045 | 66 |
| Travel | 720 | 700 | (20) |
| Equipment | 934 | 1,000 | 66 |
| Supplies | 547 | 550 | 3 |
| Contractual | 1,070 | 1,160 | 90 |
| Materials | 550 | 500 | (50) |
| Volunteer training/support | 395 | 360 | (35) |
| Other | 682 | 625 | (57) |
| Audit | 870 | 870 | 0 |
| Total expenditures | 46,929 | 47,000 | 71 |
| Excess of revenues over expenditures | 0 | \$0 | \$0 |
| Fund balance, July 1, 1995 | 0 | | |
| Fund balance, June 30, 1996 | \$0 | | |

UNIFORM FINANCIAL STATEMENT

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

ALL FUNDS SUMMARY

UNIFORM FINANCIAL STATEMENT #1

For the year ended June 30, 1996

| | Educational Fund | Operations and Maintenance Fund | Operations and Maintenance Fund (Restricted) | Bond and Interest Fund | Auxiliary Enterprises Fund | Restricted Purposes Fund | Working Cash Fund |
|--|---------------------|--|--|------------------------------|----------------------------------|--------------------------------|-------------------------|
| Fund balance, July 1, 1995 | \$1,820,560 | \$372,213 | \$185,047 | \$144,029 | \$915,182 | \$34,475 | \$2,557,224 |
| Revenues: | | | | | | | |
| Local tax revenue | 2,086,254 | 255,869 | 426,469 | 266,783 | --- | --- | --- |
| All other local revenue | --- | --- | --- | --- | --- | --- | --- |
| ICCB grants | 2,192,499 | --- | --- | --- | --- | 195,705 | --- |
| All other state revenue | 323,258 | 27,304 | --- | --- | --- | 194,315 | --- |
| Federal revenue | 28,673 | --- | --- | --- | --- | 1,387,293 | --- |
| Student tuition and fees | 1,814,209 | --- | --- | --- | 131,751 | --- | --- |
| All other revenue | 140,797 | 33,942 | 21,942 | 4,309 | 1,606,936 | 65,646 | 158,708 |
| Revenues for on behalf payments - State portion of SURS payments | 254,186 | --- | --- | --- | 7,518 | 16,813 | --- |
| Total revenue | 6,839,876 | 317,115 | 448,411 | 271,092 | 1,746,205 | 1,859,772 | 158,708 |
| Expenditures: | | | | | | | |
| Instruction | 3,887,025 | --- | --- | --- | --- | 477,960 | --- |
| Academic support | 267,137 | --- | --- | --- | --- | --- | --- |
| Student services | 724,176 | --- | --- | --- | --- | 1,179,369 | --- |
| Public services | --- | --- | --- | --- | --- | 145,248 | --- |
| Organized research | --- | --- | --- | --- | --- | --- | --- |
| Independent operations | --- | --- | --- | --- | 1,565,415 | --- | --- |
| Operations and maintenance | 475,688 | 423,655 | --- | --- | --- | --- | --- |
| General administration | 698,939 | --- | --- | --- | --- | --- | --- |
| Institutional support | 1,329,555 | 28,298 | 30,462 | 272,370 | --- | 31,566 | --- |
| Expenditures for on behalf payments- State portion of SURS payments | 254,186 | --- | --- | --- | 7,518 | 16,813 | --- |
| Total expenditures | 7,636,706 | 451,953 | 30,462 | 272,370 | 1,572,933 | 1,850,956 | --- |
| Capital lease proceeds | 232,427 | --- | --- | --- | --- | --- | --- |
| Net transfers | 102,699 | 15,834 | --- | --- | 51,331 | (14,945) | (145,148) |
| Transfer of fund balance | | | | | 29,665 | (31,830) | |
| Fund balance, June 30, 1996 | \$1,358,856 | \$253,209 | \$602,996 | \$142,751 | \$1,169,450 | (\$3,484) | \$2,570,784 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

ALL FUNDS SUMMARY

UNIFORM FINANCIAL STATEMENT #1

(CONTINUED)

For the year ended June 30, 1996

| | Trust and Agency Fund | Audit Fund | Liability, Protection Settlement Fund | Building Bonds Proceeds Fund | PBC* Rental Fund | PBC* Operations and Maintenance Fund | Total |
|---|-----------------------------|---------------|--|---------------------------------------|------------------------|--|-------------|
| Fund balance, July 1, 1995 | \$19,875 | \$21,698 | \$279,253 | \$998,289 | \$--- | \$--- | \$7,347,845 |
| Revenues: | | | | | | | |
| Local tax revenue | --- | 29,200 | 575,006 | --- | --- | --- | 3,639,581 |
| All other local revenue | --- | --- | --- | --- | --- | --- | --- |
| ICCB grants | --- | --- | --- | --- | --- | --- | 2,388,204 |
| All other state revenue | --- | 870 | --- | --- | --- | --- | 545,747 |
| Federal revenue | --- | --- | --- | --- | --- | --- | 1,415,966 |
| Student tuition and fees | --- | --- | --- | --- | --- | --- | 1,945,960 |
| All other revenue | 17,486 | 778 | 1,998 | 61,864 | --- | --- | 2,114,406 |
| Revenue for on behalf payments- | | | | | | | |
| State portion of SURS payments | --- | --- | 4,104 | --- | --- | --- | 282,621 |
| Total revenue | 17,486 | 30,848 | 581,108 | 61,864 | --- | --- | 12,332,485 |
| Expenditures: | | | | | | | |
| Instruction | --- | --- | --- | --- | --- | --- | 4,364,985 |
| Academic support | --- | --- | --- | --- | --- | --- | 267,137 |
| Student services | --- | --- | --- | --- | --- | --- | 1,903,545 |
| Public services | --- | --- | --- | --- | --- | --- | 145,248 |
| Organized research | --- | --- | --- | --- | --- | --- | --- |
| Independent operations | 18,244 | --- | --- | --- | --- | --- | 1,583,659 |
| Operations and maintenance | --- | --- | --- | --- | --- | --- | 899,343 |
| General administration | --- | --- | --- | --- | --- | --- | 698,939 |
| Institutional support | --- | 31,550 | 560,762 | 186,838 | --- | --- | 2,471,401 |
| Expenditures for on behalf payments- | | | | | | | |
| State portion of SURS payments | --- | --- | 4,104 | --- | --- | --- | 282,621 |
| Total expenditures | 18,244 | 31,550 | 564,866 | 186,838 | --- | --- | 12,616,878 |
| Capital lease proceeds | --- | --- | --- | 152,071 | --- | --- | 384,498 |
| Net transfers | --- | --- | (9,771) | --- | --- | --- | 0 |
| Transfer of fund balance | 2,165 | | | | | | |
| Fund balance, June 30, 1996 | \$21,282 | \$20,996 | \$285,724 | \$1,025,386 | \$--- | \$--- | 7,447,950 |

Public Building Commission

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

SUMMARY OF FIXED ASSETS AND DEBT

UNIFORM FINANCIAL STATEMENT #2

For the year ended June 30, 1996

| | Fixed Asset/Debt Account Groups July 1, 1995 | Additions | Deletions | Fixed Asset/Debt Account Groups June 30, 1996 |
|--|---|-------------|-----------|--|
| Fixed assets: | | | | |
| Sites and improvements | \$1,601,507 | \$--- | \$--- | \$1,601,507 |
| Buildings, additions and improvements | 6,562,119 | 45,437 | --- | 6,607,556 |
| Equipment | 4,563,556 | 1,478,237 | 578,866 | 5,462,927 |
| Other fixed assets | --- | --- | --- | --- |
| Accumulated depreciation | --- | --- | --- | --- |
| Net fixed assets | \$12,727,182 | \$1,523,674 | \$578,866 | \$13,671,990 |
| Fixed debt: | | | | |
| Bonds payable | \$759,637 | \$--- | \$245,000 | \$514,637 |
| Other fixed liabilities | --- | 384,497 | 15,146 | 369,351 |
| Total fixed liabilities | \$759,637 | \$384,497 | \$260,146 | \$883,988 |
| | Outstanding July 1, 1995 | Issued | Redeemed | Outstanding June 30, 1996 |
| Educational Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |
| Operations and Maintenance Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |
| Bond and Interest Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |
| Audit Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |
| Liability, Protection, and Settlement Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |
| PBC Rental Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |
| PBC Operations and Maintenance Fund: | | | | |
| Tax anticipation warrants | --- | --- | --- | --- |
| Tax anticipation notes | --- | --- | --- | --- |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
OPERATING FUNDS REVENUES AND EXPENDITURES
UNIFORM FINANCIAL STATEMENT #3
For the year ended June 30, 1996

| | Educational Fund | Operations and Maintenance Fund | PBC Operations and Maintenance Fund | Total Operating Funds |
|--------------------------------------|-----------------------------|--|--|--------------------------------------|
| Operating Revenues by Source: | | | | |
| Local Government: | | | | |
| Current taxes | \$2,086,076 | \$255,847 | \$--- | \$2,341,923 |
| Back taxes | 178 | 22 | --- | 200 |
| Payments in lieu of taxes | --- | --- | --- | --- |
| Chargeback revenue | --- | --- | --- | --- |
| Other | --- | --- | --- | --- |
| Total local government | 2,086,254 | 255,869 | --- | 2,342,123 |
| State Government: | | | | |
| ICCB credit hour grants | 1,620,289 | --- | --- | 1,620,289 |
| ICCB equalization grants | 572,210 | --- | --- | 572,210 |
| SBE - vocational education | 69,985 | --- | --- | 69,985 |
| SBE - adult education | --- | --- | --- | --- |
| CPPTRR | 253,273 | 27,304 | --- | 280,577 |
| Other | --- | --- | --- | --- |
| Total state government | 2,515,757 | 27,304 | --- | 2,543,061 |
| Federal Government: | | | | |
| JTPA grants | --- | --- | --- | --- |
| Financial aid | --- | --- | --- | --- |
| Veteran's cost of instruction | --- | --- | --- | --- |
| Title IV equipment | --- | --- | --- | --- |
| Other | 28,673 | --- | --- | 28,673 |
| Total federal government | 28,673 | --- | --- | 28,673 |
| Student Tuition and Fees: | | | | |
| Tuition | 1,697,958 | --- | --- | 1,697,958 |
| Fees | 116,251 | --- | --- | 116,251 |
| Total tuition and fees | 1,814,209 | --- | --- | 1,814,209 |
| Other Sources: | | | | |
| Sales and service fees | --- | --- | --- | --- |
| Facilities revenue | --- | 17,903 | --- | 17,903 |
| Investments revenue | 105,654 | 15,497 | --- | 121,151 |
| Non-governmental grants | --- | --- | --- | --- |
| Other - miscellaneous | 35,143 | 542 | --- | 35,685 |
| Revenue for on behalf payments- | --- | --- | --- | --- |
| State portion of SURS payments | 254,186 | --- | --- | 254,186 |
| Total other revenue | 394,983 | 33,942 | --- | 428,925 |
| Total revenue | 6,839,876 | 317,115 | --- | 7,156,991 |
| Less: Non-operating items | | | | |
| Tuition chargeback revenue | --- | --- | --- | --- |
| Instructional service contracts | --- | --- | --- | --- |
| Adjusted revenue | \$6,839,876 | \$317,115 | \$--- | \$7,156,991 |

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

For the year ended June 30, 1996

| | Educational Fund | Operations and Maintenance Fund | PBC Operations and Maintenance Fund | Total Operating Funds |
|---|-----------------------------|--|--|--------------------------------------|
| Operating Expenditures: | | | | |
| By Program: | | | | |
| Instruction | \$3,887,025 | \$--- | \$--- | \$3,887,025 |
| Academic Support | 267,137 | --- | --- | 267,137 |
| Student Services | 724,176 | --- | --- | 724,176 |
| Public Service | --- | --- | --- | --- |
| Organized Research | --- | --- | --- | --- |
| Independent Operations | --- | --- | --- | --- |
| Operation and Maintenance | 475,688 | 423,655 | --- | 899,343 |
| General Administration | 698,939 | --- | --- | 698,939 |
| Institutional Support | 1,329,555 | 28,298 | --- | 1,357,853 |
| Transfers | 26,615 | --- | --- | 26,615 |
| Expenditures for on behalf payments- State portion of SURS payment | 254,186 | --- | --- | 254,186 |
| Total expenditures | 7,663,321 | 451,953 | --- | 8,115,274 |
| Less non-operating items* : | | | | |
| Tuition chargeback | 41,946 | --- | --- | 41,946 |
| Instructional service contracts | --- | --- | --- | --- |
| Transfers to Non-Operating funds | 26,615 | --- | --- | 26,615 |
| Adjusted expenditures | \$7,594,760 | \$451,953 | \$--- | 8,046,713 |
| By Object: | | | | |
| Salaries | \$4,882,068 | \$--- | \$--- | \$4,882,068 |
| Employee benefits | 545,820 | --- | --- | 545,820 |
| Contractual services | 150,198 | 83,120 | --- | 233,318 |
| General materials and supplies | 475,359 | 81,830 | --- | 557,189 |
| Library materials** | 56,559 | --- | --- | 56,559 |
| Conference and meeting expenses | 114,525 | 4,914 | --- | 119,439 |
| Fixed charges | 4,279 | --- | --- | 4,279 |
| Utilities | 59,151 | 253,791 | --- | 312,942 |
| Capital outlay | 1,107,184 | 28,298 | --- | 1,135,482 |
| Student grants and scholarships | --- | --- | --- | --- |
| Other | 43,936 | --- | --- | 43,936 |
| Transfers | 26,615 | --- | --- | 26,615 |
| Expenditures for on behalf payments- State portion of SURS payment | 254,186 | --- | --- | 254,186 |
| Total expenditures | 7,663,321 | 451,953 | --- | 8,115,274 |
| Less non-operating items* : | | | | |
| Tuition chargeback | 41,946 | --- | --- | 41,946 |
| Instructional Service Contracts | --- | --- | --- | --- |
| Transfers to Non-Operating Funds | 26,615 | --- | --- | 26,615 |
| Adjusted expenditures | \$7,594,760 | \$451,953 | \$--- | \$8,046,713 |

* 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, 1996

| Revenue by sources: | Restricted Purposes Fund |
|--|--------------------------|
| Local government | \$--- |
| State Government: | |
| ICCB - Special Populations Grants | 56,709 |
| ICCB - Workforce Preparations Grants | 64,553 |
| ICCB - Advanced Technology Equipment Grants | 42,668 |
| ICCB - Retirees Health Insurance Grants | 31,775 |
| ICCB - Special Initiatives Grants | --- |
| SBE - Adult Education | 87,050 |
| SBE - Vocational Education | 32,331 |
| ISAC - Monetary Award Grants | --- |
| Illinois Veteran's Grants | --- |
| National Guard Scholarships | --- |
| Other | 74,934 |
| Total state government | 390,020 |
| Federal Government: | |
| College Work Study Grants | 174,247 |
| Pell grants | 743,524 |
| Supplemental Education Opportunity grant | 101,356 |
| Other | 368,166 |
| Total federal government | 1,387,293 |
| Other sources: | |
| Tuition and fees | --- |
| Other | 65,646 |
| Revenue for on behalf payments- State portion of SURS payments | 16,813 |
| Total other sources | 82,459 |
| Transfers | 0 |
| Total Restricted Purposes Fund revenue | \$1,859,772 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
RESTRICTED PURPOSES FUNDS REVENUE AND EXPENDITURES
UNIFORM FINANCIAL STATEMENT #4
(CONTINUED)

For the year ended June 30, 1996

Restricted Purpose Fund Expenditures -

By Program:

| | |
|--|-----------|
| Instruction | \$477,960 |
| Academic support | --- |
| Financial aid | 1,010,415 |
| Financial aid administration | 8,712 |
| Other student services | 160,242 |
| Public service | 145,248 |
| Organized research | --- |
| Independent Operations | --- |
| Operations and Maintenance | --- |
| General Administration | --- |
| Institutional Support | 31,566 |
| Expenditures for on behalf payments- State portion of SURS payment | 16,813 |

| | |
|---|-------------|
| Total Restricted Purposes Fund expenditures | \$1,850,956 |
|---|-------------|

Expenditures By Object:

| | |
|---|-----------|
| Salaries | \$382,635 |
| Employee benefits | 55,051 |
| Contractual services | 19,644 |
| Travel | ----- |
| Student financial aid | 1,010,415 |
| General materials and supplies | 44,333 |
| Library materials* | ----- |
| Conference and meeting expenses | 23,950 |
| Fixed charges | ----- |
| Utilities | 1,517 |
| Capital outlay | 156,487 |
| Other | 140,111 |
| Expenditures for on behalf payments- State portion of SURS payments | 16,813 |

| | |
|---|-------------|
| Total restricted purposes fund expenditures | \$1,850,956 |
|---|-------------|

*Non-add line

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CURRENT FUNDS* EXPENDITURES BY ACTIVITY
UNIFORM FINANCIAL STATEMENT #5
For the year ended June 30, 1996

| | |
|--|------------------|
| Instruction: | |
| Instructional programs | \$3,327,605 |
| Instructional support | 1,037,380 |
| Total instruction | 4,364,985 |
| Organized research | 0 |
| Public service | 145,248 |
| Academic support: | |
| Learning resource center | 267,137 |
| Other academic support | 0 |
| Total academic support | 267,137 |
| Student services support: | |
| Admission and records | 176,854 |
| Counseling and career services | 336,347 |
| Financial aid administration | 141,068 |
| Student financial aid | 1,010,415 |
| Other student services support | 238,861 |
| Total student services support | 1,903,545 |
| Operations and Maintenance of Plant: | |
| Operations and maintenance administration | 87,325 |
| Custodial services | 189,480 |
| Building maintenance | 232,952 |
| Grounds maintenance | 51,540 |
| Plant utilities | 321,638 |
| Security | 0 |
| Transportation | 0 |
| Other operations and maintenance | 16,408 |
| Total operations and maintenance of plant | 899,343 |
| General administration: | |
| Executive office | 171,537 |
| Business office | 302,894 |
| General administrative services | 0 |
| Community relations | 224,508 |
| Other support | 0 |
| Total general administration | 698,939 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CURRENT FUNDS * EXPENDITURES BY ACTIVITY
UNIFORM FINANCIAL STATEMENT #5
(CONTINUED)
For the year ended June 30, 1996

| | |
|----------------------------------|--------------|
| Institutional support: | |
| General institutional support | 1,741,654 |
| Institutional research | 0 |
| Data processing | 125,298 |
| Non-operating | 41,946 |
| Other institutional support | 72,833 |
| <hr/> | |
| Total institutional support | 1,981,731 |
| <hr/> | |
| Independent operations | 1,565,415 |
| <hr/> | |
| Total current funds expenditures | \$11,826,343 |
| <hr/> | |

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

CERTIFICATE OF CHARGE-BACK REIMBURSEMENT
FOR FISCAL YEAR 1996

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CERTIFICATE OF CHARGE-BACK REIMBURSEMENT

For the year ended June 30, 1996

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

| | |
|--|------------------|
| Educational Fund | \$6,191,010 |
| Operations and Maintenance Fund | 423,655 |
| Restricted Purposes Fund | 1,719,762 |
| Audit Fund | 31,550 |
| Liability, Protection, and Settlement Fund | 560,762 |
| | <u>8,926,739</u> |

Plus:

| | |
|--|---------|
| Depreciation for equipment paid from non-state and non-federal monies | 184,697 |
|--|---------|

Plus:

| | |
|---|---------|
| Depreciation on buildings and fixed equipment paid from non-state and non-federal monies | 161,881 |
|---|---------|

| | |
|------------------------------|-----------|
| Total qualified expenditures | 9,273,317 |
|------------------------------|-----------|

Less:

| | |
|--|-----------|
| All fiscal year 1996 state and federal operating grants for non-capital expenditures, except ICCB grants | 1,890,858 |
|--|-----------|

| | |
|---------------------------------|--------------------|
| Adjusted qualified expenditures | <u>\$7,382,459</u> |
|---------------------------------|--------------------|

| | |
|-----------------------------|---------------|
| Total semester credit hours | <u>44,595</u> |
|-----------------------------|---------------|

| | |
|---|-------------|
| Adjusted qualified expenditures for fiscal year 1996 | \$7,382,459 |
|---|-------------|

| | |
|---|--------|
| Divided by total credit hours for fiscal year 1996 | 44,595 |
|---|--------|

| | |
|--------------------------------------|-----------------|
| Equals cost per semester credit hour | <u>\$165.54</u> |
|--------------------------------------|-----------------|

| | |
|-------------------------------|----------|
| Cost per semester credit hour | \$165.54 |
|-------------------------------|----------|

| | |
|---|-------|
| Less each district's average grant rate for fiscal year 1996 | 38.37 |
|---|-------|

| | |
|---|-------|
| Less each district's student tuition per semester credit hour for fiscal year 1996 | 41.00 |
|---|-------|

| | |
|--|----------------|
| Chargeback reimbursement per semester credit hour | <u>\$86.17</u> |
|--|----------------|

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
CERTIFICATE OF CHARGE-BACK REIMBURSEMENT
(CONTINUED)

For the year ended June 30, 1996

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

| | |
|--------------------|-------------|
| Total expenditures | \$9,273,192 |
|--------------------|-------------|

| | |
|---|--------|
| Divided by total semester apportionment credit hours | 44,595 |
|---|--------|

| | |
|--|----------|
| Per capita cost per semester credit hour | \$207.94 |
|--|----------|

Summary:

| | |
|---|---------|
| Amount to be charged back per semester credit hour | \$86.17 |
|---|---------|

| | |
|--|----------|
| Per capita cost per semester credit hour | \$207.94 |
|--|----------|

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, 1996, 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, 1996, and the results of their operations for the year then ended in conformity with generally accepted accounting principles.

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

September 18, 1996

**SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
ADVANCED TECHNOLOGY EQUIPMENT GRANT PROGRAM
BALANCE SHEET
June 30, 1996**

ASSETS

| | |
|------|-------|
| Cash | \$851 |
|------|-------|

LIABILITIES AND FUND BALANCE

| | |
|------------------|-------|
| Accounts payable | \$851 |
|------------------|-------|

| | |
|--------------|---|
| Fund balance | 0 |
|--------------|---|

| | |
|---------------------------------------|-------|
| Total liabilities and fund balance | \$851 |
|---------------------------------------|-------|

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, 1996

| | Actual | Budget | Variance Favorable (Unfavorable) |
|--------------------------------------|---------------|---------------|---|
| *Revenues - | | | |
| State sources | \$42,668 | \$43,519 | (\$851) |
| Expenditures - | | | |
| Capital outlay | 42,668 | 43,519 | 851 |
| Excess of revenues over expenditures | | <u>\$0</u> | <u>\$0</u> |
| Fund balance, July 1, 1995 | <u>0</u> | | |
| Fund balance, June 30, 1996 | <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, 1996

A S S E T S

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

LIABILITIES AND FUND BALANCE

| | |
|----------------|-------|
| Cash overdraft | \$342 |
|----------------|-------|

| | |
|--------------|-------|
| Fund balance | (342) |
|--------------|-------|

| | |
|---------------------------------------|-----|
| 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, 1996

| | Actual | Budget | Variance Favorable (Unfavorable) |
|--|---------------|---------------|---|
| *Revenues - State sources | \$56,709 | \$56,709 | \$0 |
| Expenditures: | | | |
| Tutor salaries and employee benefits | \$35,638 | \$35,620 | (\$18) |
| Learning disability specialist salary and employee benefits | 6,634 | 6,637 | 3 |
| Staff development | 281 | 290 | 9 |
| Materials and supplies | 4,015 | 4,069 | 54 |
| Office equipment | 2,030 | 0 | (2,030) |
| Instructional equipment | 10,482 | 10,093 | (389) |
| Total expenditures | 59,081 | 56,709 | (2,372) |
| Excess of revenues over expenditures | (2,372) | \$0 | (\$2,372) |
| Fund balance, July 1, 1995 | 2,030 | | |
| Fund balance, June 30, 1996 | (\$342) | | |

* 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, 1996

| | Direct Services | Administrative (30% Maximum) | Total |
|-----------------------------------|----------------------------|---|--------------|
| Expenditures: | | | |
| Salaries and benefits - | | | |
| Instructors | \$6,440 | \$--- | 6,440 |
| Tutors | 35,833 | --- | 35,833 |
| Total salary and benefits | 42,273 | 0 | 42,273 |
| Conference and meeting expenses - | | | |
| Staff development | 281 | 0 | 281 |
| Materials - | | | |
| Instructional materials | 4,015 | 0 | 4,015 |
| Capital Outlay - | | | |
| Office equipment | 0 | 2,030 | 2,030 |
| Instructional equipment | 10,482 | 0 | 10,482 |
| Total expenditures | \$57,051 | \$2,030 | \$59,081 |

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
WORKFORCE PREPARATION GRANT
BALANCE SHEET
June 30, 1996

A S S E T S

| | |
|------|-----|
| 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
WORKFORCE PREPARATION GRANT
STATEMENT OF REVENUES AND EXPENDITURES
COMPARED TO BUDGET AND CHANGES IN FUND BALANCE
For the year ended June 30, 1996

| | Actual | Budget | Variance Favorable (Unfavorable) |
|---|----------|----------|--|
| *Revenues - | | | |
| State sources | \$64,553 | \$64,553 | \$0 |
| Expenditures: | | | |
| Salaries and employee benefits | 60,609 | 60,609 | 0 |
| Employee benefits | 5,662 | 6,168 | 506 |
| Contractual services | 5,130 | 400 | (4,730) |
| Supplies | 1,017 | 800 | (217) |
| Promotional expense | 1,072 | 3,650 | 2,578 |
| Conference and meeting expense | 1,320 | 1,500 | 180 |
| Travel | 715 | 1,500 | 785 |
| Office equipment | 1,345 | 700 | (645) |
| Utilities | 434 | 875 | 441 |
| Total expenditures | 77,304 | 76,202 | (1,102) |
| Excess (deficiency) of revenues over expenditures | (12,751) | (11,649) | (1,102) |
| Other financing sources - | | | |
| Transfer in from local program | 12,751 | 11,649 | 1,102 |
| Excess (deficiency) of revenues over expenditures and other financing sources | 0 | \$0 | \$0 |
| Fund balance, July 1, 1995 | 0 | | |
| Fund balance, June 30, 1996 | \$0 | | |

* 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, 1996

| | General | Operation of Workforce Preparation Office | Total |
|---------------------------------------|------------|---|-----------------|
| Expenditures from grant sources only: | | | |
| Personnel | \$0 | \$58,650 | \$58,650 |
| Promotional materials | 0 | 1,072 | 1,072 |
| Conference and meeting expense | 0 | 1,320 | 1,320 |
| Travel | 0 | 715 | 715 |
| Costs of operating a workforce | | | |
| Preparation office: | | | |
| Office equipment | 0 | 1,345 | 1,345 |
| Utilities and telephone | 0 | 434 | 434 |
| Consumable supplies | 0 | 1,017 | 1,017 |
| Total | \$0 | \$64,553 | \$64,553 |

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
RETIREES HEALTH INSURANCE GRANT PROGRAM
BALANCE SHEET
June 30, 1996

ASSETS

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

LIABILITIES AND FUND BALANCE

| | |
|----------------|-----|
| Cash overdraft | \$7 |
|----------------|-----|

| | |
|--------------|-----|
| Fund balance | (7) |
|--------------|-----|

| | |
|---------------------------------------|-----|
| Total liabilities and fund balance | \$0 |
|---------------------------------------|-----|

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, 1996

| | Actual | Budget | Variance Favorable (Unfavorable) |
|---|---------------------|------------|--|
| *Revenues - State sources | \$31,775 | \$31,775 | \$0 |
| Expenditures - Retiree benefits | 31,775 | 31,775 | 0 |
| Excess (deficiency) of revenues over expenditures | 0 | <u>\$0</u> | <u>\$0</u> |
| Fund balance, July 1, 1995 | <u>(7)</u> | | |
| Fund balance, June 30, 1996 | <u><u>(\$7)</u></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, 1996

(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, 1996. 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, 1996. 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 Osdel & Co., Ltd.

September 18, 1996

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON
WHICH CLAIMS ARE FILED
For the year ended June 30, 1996

| Categories | Reimbursable Total Semester Credit Hours by Term | | | |
|---|---|--------------|----------------|----------------|
| | Summer 1995 | Fall 1995 | Spring 1996 | Total Hours |
| Baccalaureate | 2,745.0 | 12,702.0 | 12,054.0 | 27,501.0 |
| Business Occupational | 311.0 | 1,980.5 | 1,563.0 | 3,854.5 |
| Technical Occupational | 186.5 | 2,506.5 | 2,239.5 | 4,932.5 |
| Health Occupational | 421.0 | 1,210.0 | 1,283.0 | 2,914.0 |
| Remedial Development | 295.0 | 2,149.0 | 1,422.0 | 3,866.0 |
| Adult Basic Education/ Adult Secondary Education | 276.0 | 547.0 | 704.0 | 1,527.0 |
| Total credit hours verified | 4,234.5 | 21,095.0 | 19,265.5 | 44,595.0 |

| | In-District | Attending Out-of-District on Chargeback or | Total |
|-----------------------|-------------|--|----------|
| | | Contractual Agreement | |
| Semester credit hours | 42,605.5 | 416.0 | 43,021.5 |

| | |
|--|---------------|
| District 1995 equalized assessed valuation | \$898,500,054 |
|--|---------------|

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
RECONCILIATION OF TOTAL REIMBURSABLE
SEMESTER CREDIT HOURS
For the year ended June 30, 1996

| | Total Reimbursable Credit Hours | Total Reimbursable Credit Hours Certified to the ICCB | Difference |
|--|--|--|-------------------|
| Baccalaureate | 27,501.0 | 27,501.0 | 0 |
| Business Occupational | 3,854.5 | 3,854.5 | 0 |
| Technical Occupational | 4,932.5 | 4,932.5 | 0 |
| Health Occupational | 2,914.0 | 2,914.0 | 0 |
| Remedial Development | 3,866.0 | 3,866.0 | 0 |
| Adult Basic Education/Adult Secondary Education | 1,527.0 | 1,527.0 | 0 |
| Total | 44,595.0 | 44,595.0 | 0 |

**RECONCILIATION OF IN-DISTRICT/CHARGEBACK
REIMBURSABLE CREDIT HOURS**

| | Total Attending | Total Attending as Certified to the ICCB | Difference |
|--|----------------------------|---|-------------------|
| Reimbursable in-district residents | 42,605.5 | 42,605.5 | 0 |
| Reimbursable out-of-district on chargeback or contractual agreement | 416.0 | 416.0 | 0 |
| | 43,021.5 | 43,021.5 | 0 |

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
BACKGROUND INFORMATION ON STATE GRANT ACTIVITY
June 30, 1996

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 1994. There are no special restrictions on the use of these funds.

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

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

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

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

ANNUAL FEDERAL FINANCIAL - COMPLIANCE SECTION



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

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the general purpose financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1996, and have issued our report thereon dated September 18, 1996. These general purpose financial statements are the responsibility of Sauk Valley Community College District 506's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Sauk Valley Community College District 506 taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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

September 18, 1996

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the year ended June 30, 1996

| | Federal CFDA Number | Grant Number | Program or Award Amount | Fund Balance 7/1/95 | Revenues | Expenditures | Fund Balance 6/30/96 |
|---|---------------------------|--|-------------------------------|---------------------------|-------------|--------------|----------------------------|
| Federal Grantor/Pass-Through Grantor/Program Title: | | | | | | | |
| U.S. Department of Education: | | | | | | | |
| Supplemental Educational Opportunity Grant FY 96 | (M)84.007 | E-P007A 51275 | \$101,356 | \$0 | \$101,356 | \$101,356 | \$0 |
| College Work Study Program FY 96 | (M)84.033 | E-P033A 51275 | 174,247 | 0 | 174,247 | 174,247 | 0 |
| Pell Grant Program FY 96 | (M)84.063 | E-P063 P52152 | 743,524 | 0 | 743,524 | 743,524 | 0 |
| Pell Grant Program Administrative Allowance FY 96 | (M)84.063 | 6E002194 | 2,725 | 0 | 2,725 | 2,725 | 0 |
| Student Support Services FY 96 | (M)84.04A | E-P042A 30173 | 170,000 | 0 | 140,436 | 140,436 | 0 |
| Student Support Services FY 95 | (M)84.04A | E-P042A 30173 | 170,000 | 0 | 18,333 | 18,333 | 0 |
| VE - Title IIC Post/Adult FY 96 | (M)84.04A | 96-4750-- 00-47- 052- 5060-51 | 140,009 | 0 | 138,226 | 138,226 | 0 |
| VE - Title III E Tech Prep | 84.243A | 96-4770- 00-47-052- 5060-51 | 64,357 | 0 | 60,779 | 60,779 | 0 |
| Federal Adult Education FY 95 | 84.007 | 96-4800- 00-47- 052-5060- 51 | 10,870 | 0 | 10,392 | 10,392 | 0 |
| Total Federal Grant Activity | | | | \$0 | \$1,390,018 | \$1,390,018 | \$0 |

Guaranteed Student Loans:

During the fiscal year ended June 30, 1996, the College made Guaranteed Student Loans to eligible students totaling \$428,055 under the following programs:

| | |
|---|------------------|
| Stafford Loan Program | \$428,055 |
| Parents Loans for Undergraduate Students (Plus) | 0 |
| Supplemental Loans for Students (SLS) | 0 |
| | <u>\$428,055</u> |

(M) Indicates a major federal financial assistance program.



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, 1996, and have issued our report thereon dated September 18, 1996.

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 Non-Profit Organizations". 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.

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. Accordingly, we do not express such as opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

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 18, 1996



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

We have audited the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1996, and have issued our report thereon dated September 18, 1996.

We have also 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, 1996. 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.

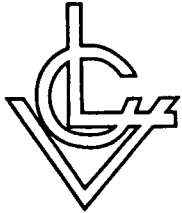
The results of our audit procedures did not disclose any immaterial instances of noncompliance with the requirements referred to above.

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, 1996.

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 18, 1996



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

We have audited the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1996, and have issued our report thereon dated September 18, 1996.

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, 1996.

- 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.

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 18, 1996



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

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, 1996, and have issued our report thereon dated September 18, 1996.

In connection with our audit of the June 30, 1996 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, 1996.

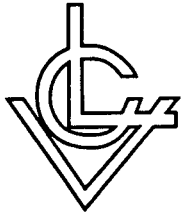
As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on 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 18, 1996



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 BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED 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, 1996, and have issued our report thereon dated September 18, 1996.

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.

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.

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, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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, Callihan, Van Osdel & Co., Ltd.

September 18, 1996



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 IN ACCORDANCE WITH 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, 1996, and have issued our report thereon dated September 18, 1996. We have also audited the compliance of Sauk Valley Community College District 506 with requirements applicable to major federal award programs and have issued our report thereon dated September 18, 1996.

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 and about whether the District complied with laws and regulations, noncompliance with which would be material to a major federal award program.

In planning and performing our audit of the financial statements of Sauk Valley Community College District 506 for the year ended June 30, 1996, 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 to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal award programs. We have addressed internal control policies and procedures relevant to our audit of the financial statements in a separate report dated September 18, 1996.

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:

| Accounting Applications | General Requirements | Specific Requirements |
|---------------------------|-----------------------------|-----------------------|
| 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.

During the year ended June 30, 1996, Sauk Valley Community College District 506 expended 94.9 percent of its total federal awards under major federal award programs.

We performed tests of controls, as required by OMB Circular A-133, 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 Organization's major federal award 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.

Our consideration of the internal control structure policies and procedures used in administering federal awards would not necessarily disclose all matters in the internal control structure that might constitute 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 internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal award program 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 operations 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, Calhoun, Van Osdel & Co., Ltd.

September 18, 1996

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

173 IL Route #2,
Dixon, Illinois 61021
General Audit Information
June 30, 1996

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

| | Award Year | Award Year |
|--|------------|------------|
| Audited Award Years: | 1994-95 | 1993-94 |
| Withdrawal rates | 6.6% | 6.8% |
| Cohort default rates | 7.1% | 11.6% |
| Institution's current assets/current liabilities ratio (audited or unaudited) | 17.9% | 17.4% |

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:

| Location | Description of facility (admin. or SFA offices, main campuses, etc.) | Dates Visited |
|------------------------------------|--|---|
| 173 IL Route #2 Dixon, Illinois | Business office and Student Financial Aid Office located on the main campus | August 14, 1996 through September 18, 1996 |

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/Service

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, 173 IL Route #2, Dixon, Illinois.

The most recent annual audited financial statements were for the fiscal year ended June 30, 1996. An unqualified opinion was rendered.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506

AUDITOR'S REPORT HIGHLIGHTS

For the year ended June 30, 1996

Fund Balances:

The fund balance of the Educational Fund decreased from \$1,820,560 to \$1,358,856. The fund balance of the Operations and Maintenance Fund also decreased from \$372,213 down to \$253,209. The Working Cash Fund increased from \$2,557,224 to \$2,570,784. All other fund balances grew except the Bond and Interest, Restricted Purposes and Audit Funds. Details of the changes in fund balances appear on page 28 of the audit report.

Operating Results Compared to Budget:

The following is a comparison of the actual net gain (loss) of each of the funds compared to how the funds were budgeted to perform:

| Fund | Actual Gain (Loss) | Budgeted Gain (Loss) | Favorable (Unfavorable) Variance |
|---------------------------------------|-----------------------|-------------------------|--|
| Educational | (\$461,704) | \$36,041 | (\$497,745) |
| Operations & Maintenance | (119,004) | (36,041) | (82,963) |
| Operations & Maintenance (Restricted) | 417,949 | 0 | 417,949 |
| Bond & Interest | (1,278) | 630 | (1,908) |
| Auxiliary Enterprises | 224,603 | 44,553 | 180,050 |
| Restricted Purposes | (6,129) | (19,899) | 13,770 |
| Working Cash | 13,560 | 0 | 13,560 |
| Audit | (702) | 0 | (702) |
| Liability, Protection, Settlement | 6,471 | (30,446) | 36,917 |
| Building Bond Proceeds | 27,097 | (125,000) | 152,097 |
| Trust and Agency | (758) | 0 | (758) |
| | \$100,105 | (\$130,162) | \$230,267 |

Assessed Valuation:

Assessed valuation continued its upward trend, increasing about eight percent from 1994 to 1995. Details of the past three years are on page 29.

Credit Hours:

Enrollment decreased 509 credit hours from 1995 to 1996 (about 1%). Last year, the credit hours showed a 1,917 hour drop (about 4%).

Cost Per Credit Hour:

Total operating expenditures increased by \$1,369,474 from 1995 to 1996. Due to this increase, total cost per credit hour grew 23% based on total credit hours of 44,595. This is primarily due to approximately \$917,000 of capital expenditures for technology equipment in the Educational Fund.

Investment Collateralization:

Total cash in bank and investments at June 30, 1996, amounted to \$6,185,262. As of June 30, 1996, the entire amount was fully collateralized with the highest classification of collateral. Details are on page 14.

On Behalf Payments:

In June 1994, The Governmental Accounting Standards Board issued GASB Statement Number 24. This statement requires that governmental units account for pass-through payments between governmental entities. Accordingly, the College has recorded the state reimbursement related to the contributions to the State University Retirement System (SURS). These contributions are made on behalf of the College for its covered employees. For the year ended June 30, 1996, the SURS on behalf payments, which are spread among several funds of the College, totaled \$282,621. These payments are recognized by the College in the respective funds as both a revenue and expenditure, thus resulting in no fund balance affect. Details are on page 28.

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

UNIFORM FINANCIAL STATEMENT DATA

| REVENUES: | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| CURRENT TAXES | 1,903,145 | 1,859,333 | 1,807,211 | 1,760,097 | 1,779,301 | 1,821,032 | 1,940,796 | 2,051,974 | 2,172,743 | 2,341,923 |
| IN LIEU OF/BACK TAXES | 668 | 0 | 601 | 1,080 | 550 | 602 | 0 | 0 | 0 | 200 |
| CHARGEBACK | 15,513 | 17,593 | 18,403 | 17,460 | 4,486 | 9,694 | 563 | 0 | 0 | 0 |
| LOCAL | 1,919,326 | 1,876,926 | 1,826,215 | 1,778,637 | 1,784,337 | 1,831,328 | 1,941,359 | 2,051,974 | 2,172,743 | 2,342,123 |
| ICCB-CREDIT HOUR | 1,389,037 | 1,260,990 | 1,322,649 | 1,554,727 | 1,506,835 | 1,391,538 | 1,609,737 | 1,626,306 | 1,558,135 | 1,620,289 |
| ICCB-EQUAL | 0 | 152,250 | 54,720 | 348,111 | 568,986 | 508,898 | 426,847 | 490,962 | 578,144 | 572,210 |
| CPPRT | 198,055 | 222,959 | 223,495 | 228,857 | 203,283 | 196,771 | 215,351 | 241,058 | 264,057 | 280,577 |
| SBE-VOCATIONAL EDUCATION | 116,421 | 81,102 | 83,157 | 56,770 | 76,999 | 54,629 | 108,004 | 80,263 | 96,855 | 69,985 |
| OTHER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,482 | 0 |
| STATE | 1,703,513 | 1,717,301 | 1,684,021 | 2,188,465 | 2,356,103 | 2,151,836 | 2,359,939 | 2,438,589 | 2,498,673 | 2,543,061 |
| WORK STUDY | 180,671 | 170,658 | 160,421 | 183,350 | 172,198 | 0 | 0 | 0 | 0 | 0 |
| OTHER | 3,376 | 8,863 | 25,607 | 38,512 | 35,117 | 6,819 | 13,934 | 28,412 | 28,888 | 28,673 |
| FEDERAL | 184,047 | 179,521 | 186,028 | 221,862 | 207,315 | 6,819 | 13,934 | 28,412 | 28,888 | 28,673 |
| TUITION | 1,184,519 | 1,198,777 | 1,210,436 | 1,282,805 | 1,341,135 | 1,431,860 | 1,773,473 | 1,734,041 | 1,675,561 | 1,697,958 |
| FEES | 54,573 | 55,086 | 59,829 | 78,939 | 79,856 | 89,653 | 99,356 | 97,531 | 92,720 | 116,251 |
| TUITION AND FEES | 1,239,092 | 1,253,863 | 1,270,265 | 1,361,744 | 1,420,991 | 1,521,513 | 1,872,829 | 1,831,572 | 1,768,281 | 1,814,209 |
| INTEREST | 40,508 | 48,644 | 62,018 | 87,472 | 84,743 | 92,442 | 50,407 | 65,071 | 126,166 | 121,151 |
| OTHER | 166,910 | 124,400 | 90,617 | 59,748 | 132,006 | 126,731 | 97,904 | 79,479 | 47,861 | 53,588 |
| TRANSFER FROM OTHER FUNDS | 0 | 0 | 167,000 | 419,000 | 187,000 | 327,542 | 110,287 | 102,586 | 0 | 0 |
| OTHER | 207,418 | 173,044 | 319,635 | 566,220 | 403,749 | 546,715 | 258,598 | 247,136 | 174,027 | 174,739 |
| TOTAL | 5,253,396 | 5,200,655 | 5,286,164 | 6,116,928 | 6,172,495 | 6,058,211 | 6,446,659 | 6,597,683 | 6,642,612 | 6,902,805 |

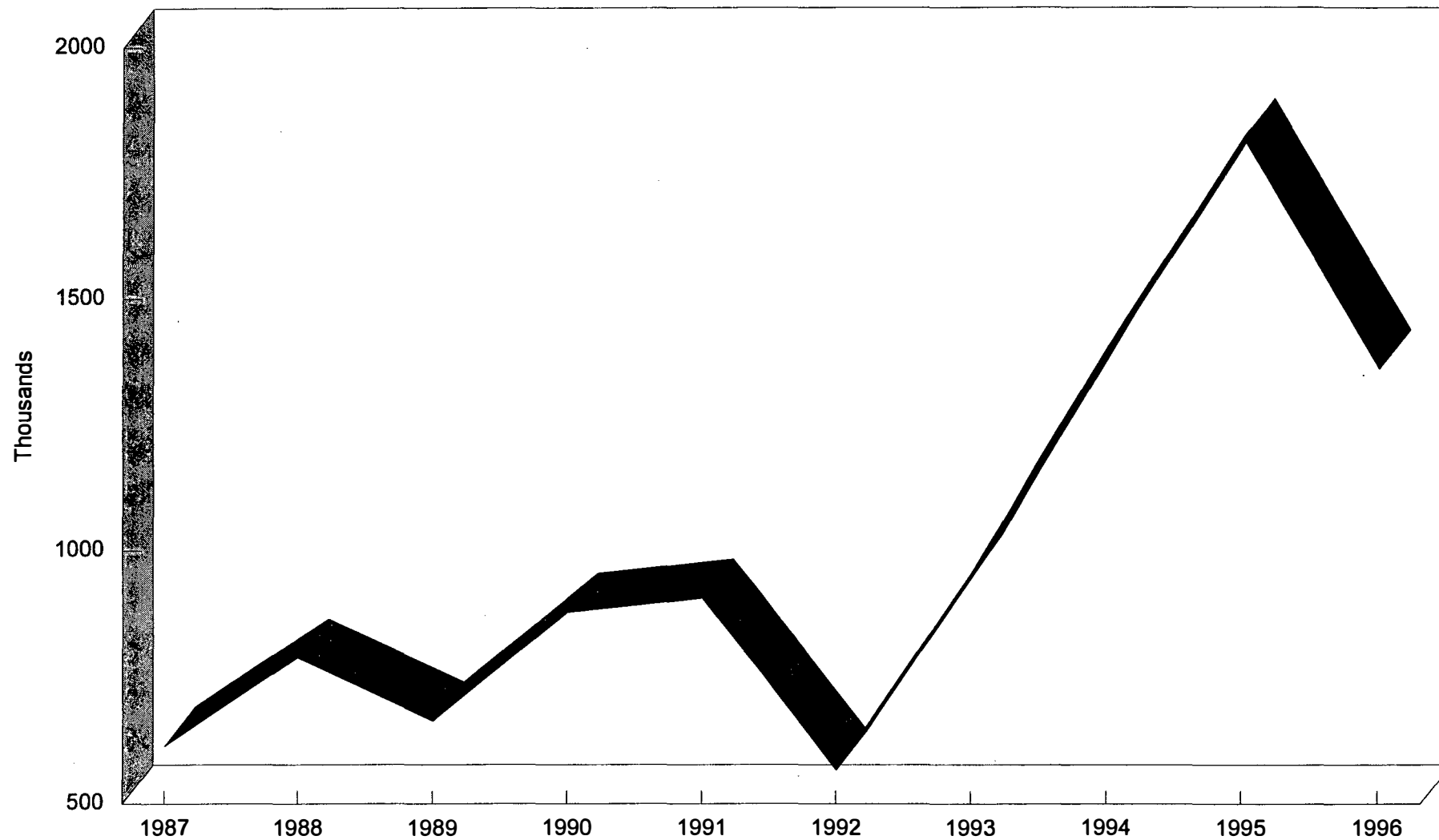
| OPERATING EXPENDITURES: | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| BY PROGRAM: | | | | | | | | | | |
| INSTRUCTION | 2,548,420 | 2,726,805 | 2,653,237 | 2,680,590 | 2,996,386 | 3,147,252 | 3,042,514 | 3,087,126 | 3,641,109 | 3,887,025 |
| ACADEMIC SUPPORT | 205,358 | 219,059 | 220,669 | 235,018 | 251,291 | 242,991 | 244,798 | 253,332 | 266,705 | 267,137 |
| STUDENT SERVICES | 410,738 | 448,962 | 464,511 | 498,044 | 577,397 | 511,069 | 526,853 | 530,921 | 732,842 | 724,176 |
| PUBLIC SERVICES | 21,000 | 17,070 | 18,282 | 38,177 | 36,121 | 43,432 | 0 | 0 | 0 | 0 |
| PLANT | 873,826 | 897,902 | 941,747 | 1,026,772 | 1,053,900 | 923,695 | 823,538 | 747,238 | 750,457 | 899,343 |
| GENERAL ADMIN. | 268,884 | 315,633 | 338,200 | 341,343 | 340,158 | 374,025 | 374,054 | 506,329 | 538,417 | 698,939 |
| INST. SUPPORT | 639,112 | 705,391 | 799,319 | 821,330 | 893,531 | 1,338,961 | 1,185,415 | 1,059,833 | 535,469 | 1,357,853 |
| | 4,967,338 | 5,330,822 | 5,435,965 | 5,641,274 | 6,148,784 | 6,581,425 | 6,197,172 | 6,184,779 | 6,464,999 | 7,834,473 |

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

| OPERATING EXPENDITURES: | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| BY OBJECT: | | | | | | | | | | |
| SALARIES | 3,516,005 | 3,720,245 | 3,813,558 | 3,941,506 | 4,288,474 | 4,503,106 | 4,572,639 | 4,606,015 | 4,597,531 | 4,882,068 |
| BENEFITS | 253,850 | 283,381 | 350,569 | 361,135 | 414,270 | 605,278 | 496,625 | 498,981 | 592,008 | 545,820 |
| CONTRACTUAL SERVICES | 279,087 | 283,354 | 260,116 | 256,704 | 227,517 | 283,718 | 196,093 | 183,473 | 197,876 | 233,318 |
| GENERAL MATERIALS | 321,023 | 356,103 | 307,744 | 338,081 | 360,361 | 516,842 | 432,674 | 467,057 | 469,864 | 557,189 |
| CONFERENCES | 43,779 | 47,691 | 55,543 | 65,669 | 66,536 | 113,003 | 74,391 | 87,715 | 110,646 | 119,439 |
| FIXED CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,279 |
| UTILITIES | 351,389 | 351,150 | 368,351 | 389,234 | 372,280 | 397,355 | 342,188 | 249,078 | 227,783 | 312,942 |
| CAPITAL OUTLAY | 104,866 | 183,468 | 117,194 | 109,922 | 238,023 | 84,410 | 54,513 | 62,094 | 227,068 | 1,135,482 |
| OTHER | 97,339 | 105,430 | 162,890 | 179,023 | 181,323 | 28,098 | 28,049 | 30,366 | 42,223 | 43,936 |
| PROJECT | 0 | 0 | 0 | 0 | 0 | 49,615 | 0 | 0 | 0 | 0 |
| | <u>4,967,338</u> | <u>5,330,822</u> | <u>5,435,965</u> | <u>5,641,274</u> | <u>6,148,784</u> | <u>6,581,425</u> | <u>6,197,172</u> | <u>6,184,779</u> | <u>6,464,999</u> | <u>7,834,473</u> |
| | | | | | | | | | | |
| | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 | 1995 | 1996 |
| OTHER DATA: | | | | | | | | | | |
| EDUCATIONAL FUND BALANCE | 613,648 | 787,820 | 662,296 | 877,536 | 905,404 | 567,065 | 954,858 | 1,402,708 | 1,820,560 | 1,358,856 |
| OPERATIONS AND MAINTENANCE | | | | | | | | | | |
| FUND BALANCE | 696,803 | 528,464 | 504,187 | 764,601 | 918,214 | 733,340 | 595,034 | 506,742 | 372,213 | 253,209 |
| CREDIT HOURS-SVCC ONLY | 43,713 | 45,297 | 45,443 | 43,784 | 47,529 | 51,188 | 50,973 | 47,021 | 45,104 | 44,595 |
| ASSESSED VALUATION | 686,491,279 | 663,708,612 | 645,197,290 | 641,528,343 | 662,338,061 | 683,651,540 | 725,167,032 | 774,921,721 | 831,776,643 | 898,500,054 |
| COSTS PER CREDIT HOUR: | | | | | | | | | | |
| INSTRUCTION | 58.30 | 60.20 | 58.39 | 61.22 | 63.04 | 61.48 | 59.69 | 65.65 | 80.73 | 87.16 |
| ACADEMIC SUPPORT | 4.70 | 4.84 | 4.86 | 5.37 | 5.29 | 4.75 | 4.80 | 5.39 | 5.91 | 5.99 |
| STUDENT SERVICES | 9.40 | 9.91 | 10.22 | 11.38 | 12.15 | 9.98 | 10.34 | 11.29 | 16.25 | 16.24 |
| PUBLIC SERVICES | 0.48 | 0.38 | 0.40 | 0.87 | 0.76 | 0.85 | 0.00 | 0.00 | 0.00 | 0.00 |
| OPERATION OF PLANT | 19.99 | 19.82 | 20.72 | 23.45 | 22.17 | 18.05 | 16.16 | 15.89 | 16.64 | 20.17 |
| GENERAL ADMINISTRATION | 6.15 | 6.97 | 7.44 | 7.80 | 7.16 | 7.31 | 7.34 | 10.77 | 11.94 | 15.67 |
| INSTITUTIONAL SUPPORT | 14.62 | 15.57 | 17.59 | 18.76 | 18.80 | 26.16 | 23.26 | 22.54 | 11.87 | 30.45 |
| | <u>113.64</u> | <u>117.69</u> | <u>119.62</u> | <u>128.84</u> | <u>129.37</u> | <u>128.57</u> | <u>121.58</u> | <u>131.53</u> | <u>143.34</u> | <u>175.68</u> |
| | | | | | | | | | | |
| NET CAPITAL ADDITONS (all funds) | <u>46,685</u> | <u>223,515</u> | <u>719,191</u> | <u>437,740</u> | <u>370,056</u> | <u>782,497</u> | <u>1,760,580</u> | <u>369,602</u> | <u>789,538</u> | <u>946,270</u> |

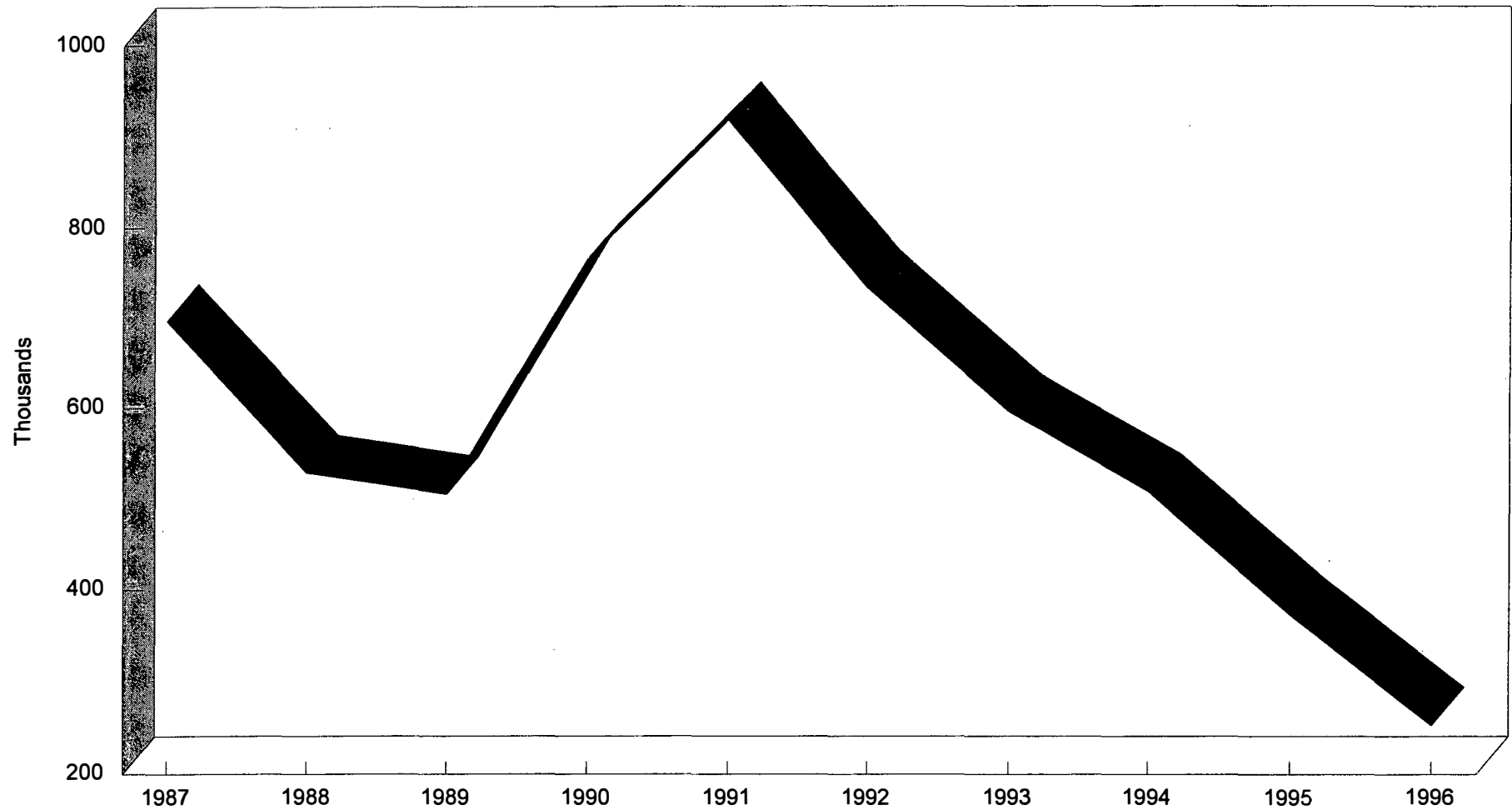
SAUK VALLEY COMMUNITY COLLEGE

EDUCATIONAL FUND BALANCE



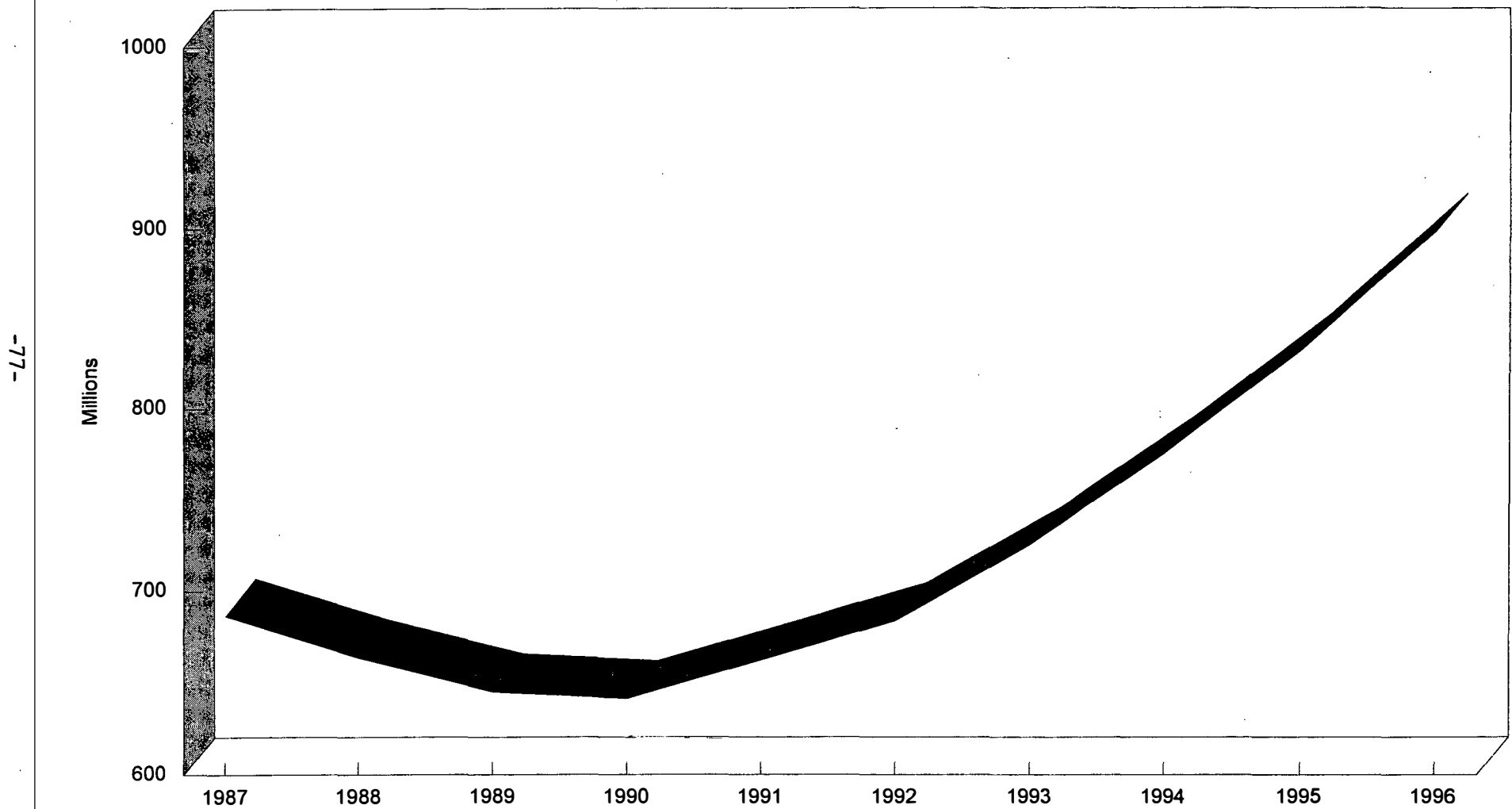
SAUK VALLEY COMMUNITY COLLEGE

OPERATIONS AND MAINTENANCE FUND BALANCE



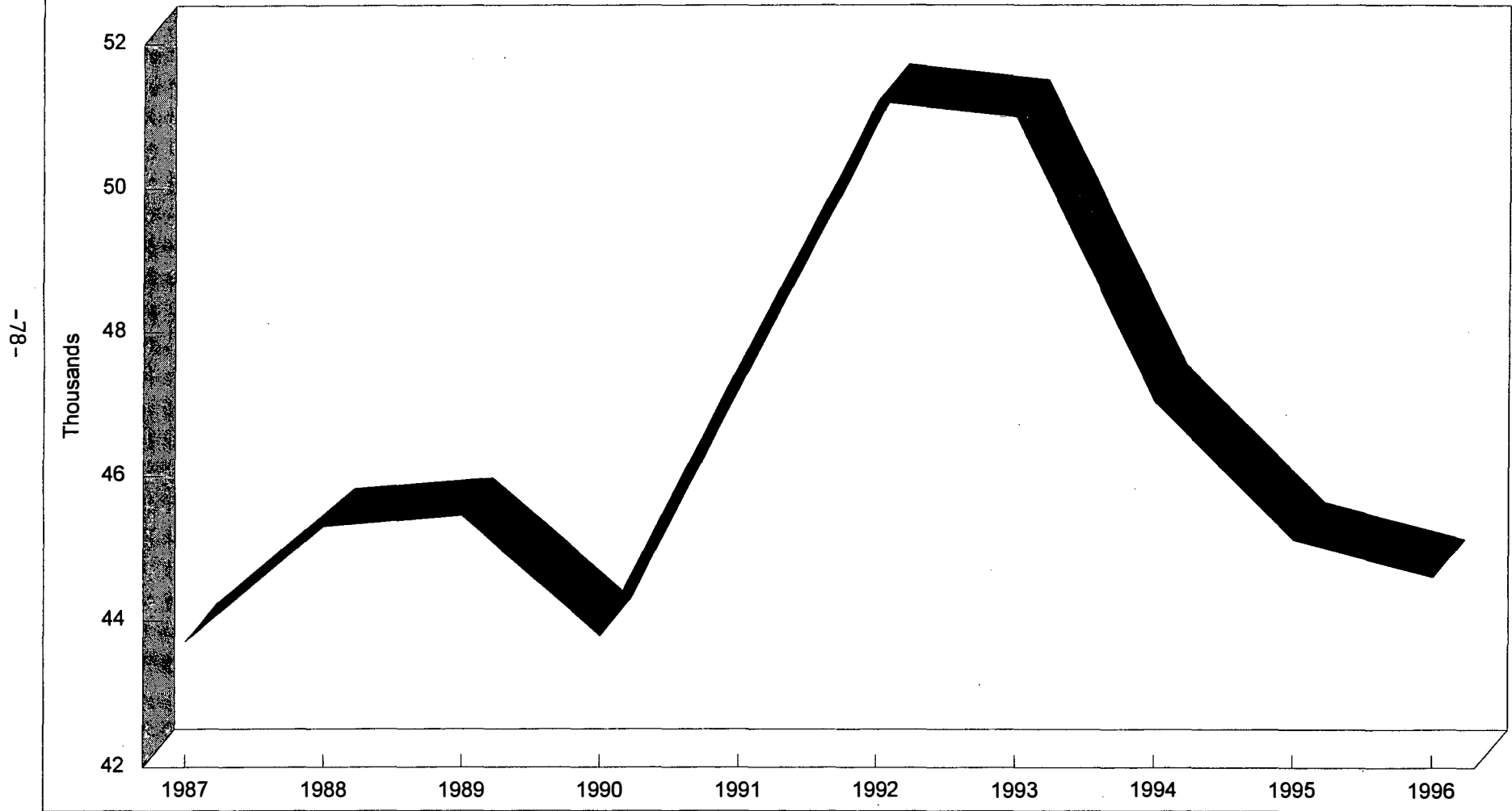
SAUK VALLEY COMMUNITY COLLEGE

ASSESSED VALUATION



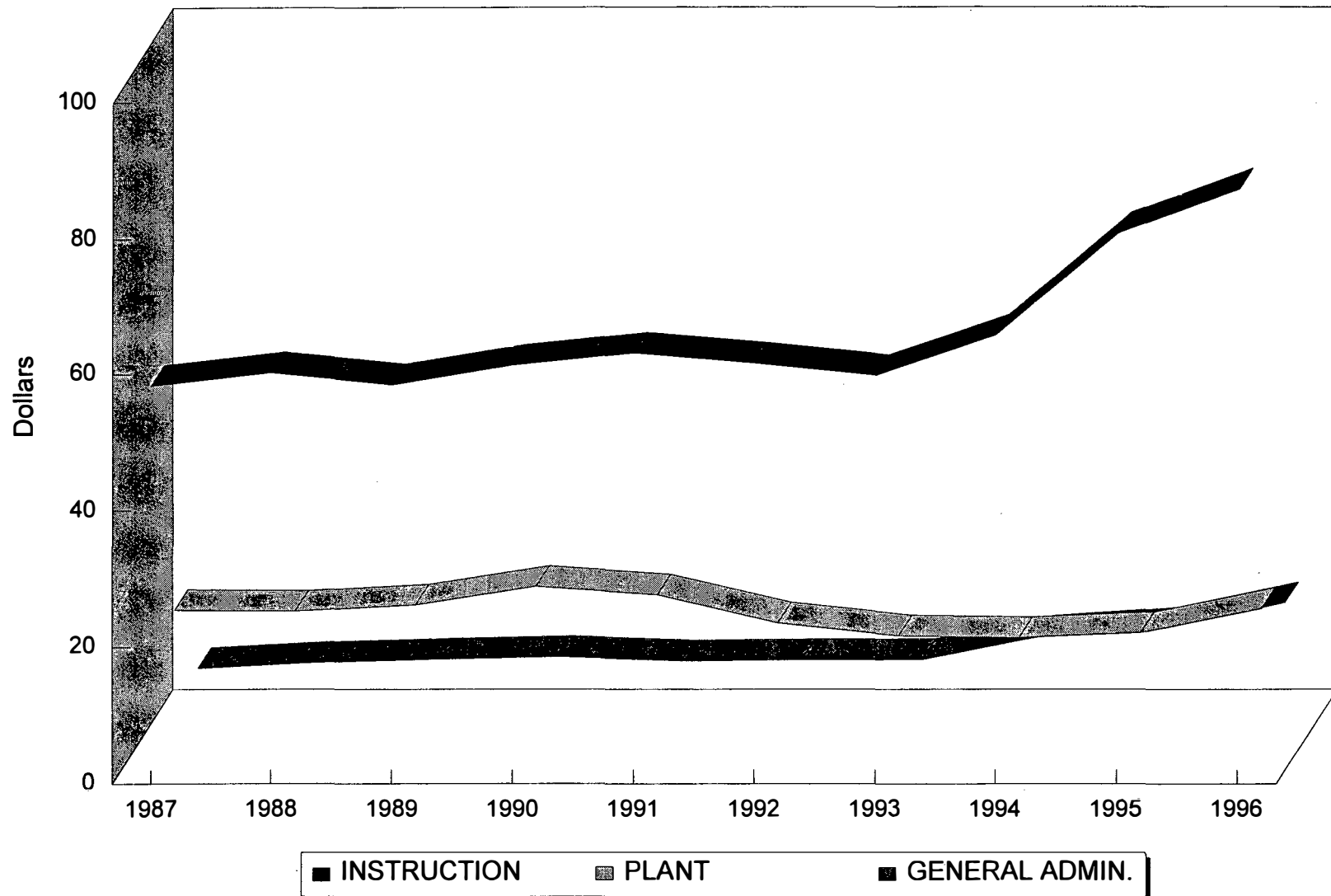
SAUK VALLEY COMMUNITY COLLEGE

CREDIT HOURS



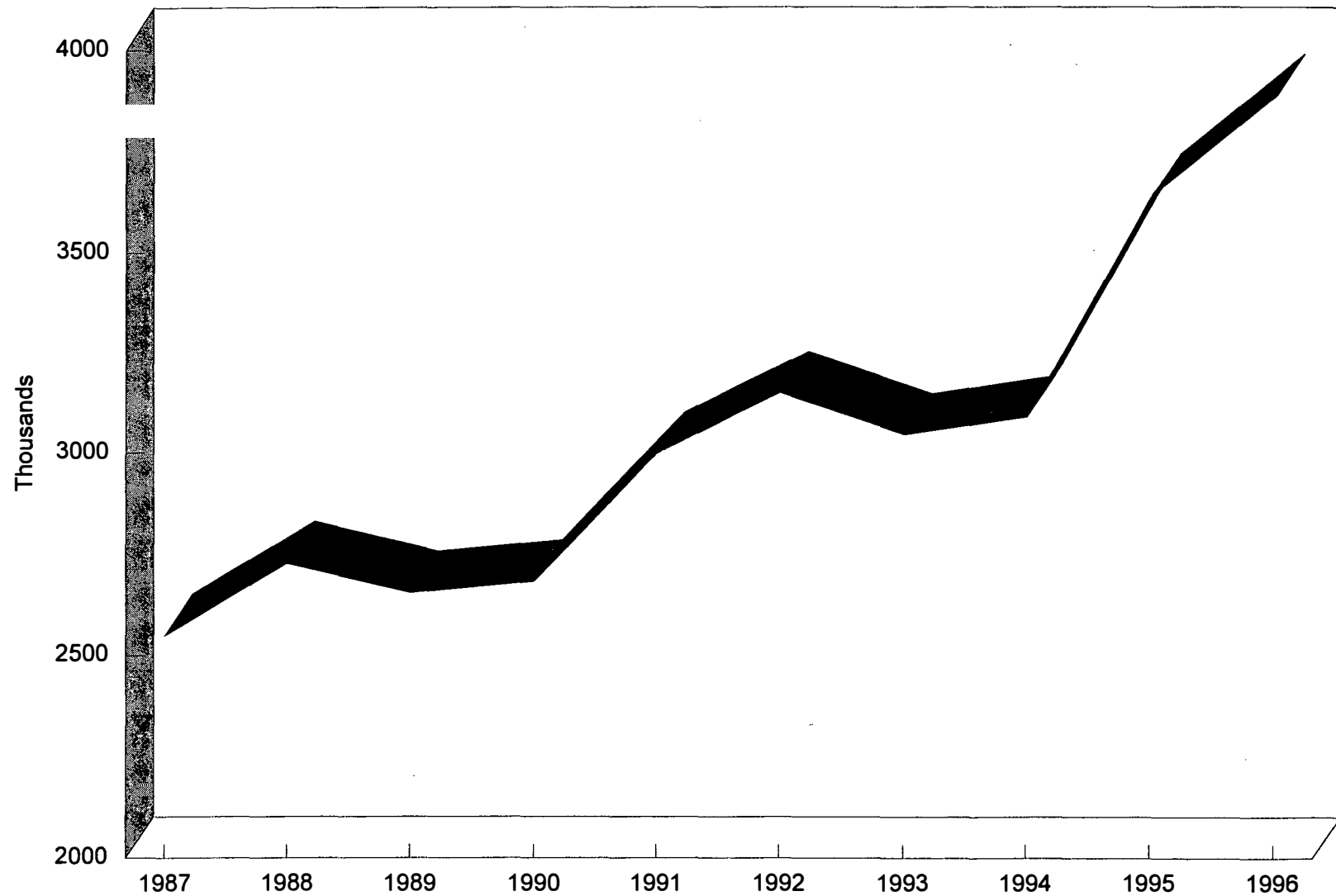
SAUK VALLEY COMMUNITY COLLEGE

COSTS PER CREDIT HOUR



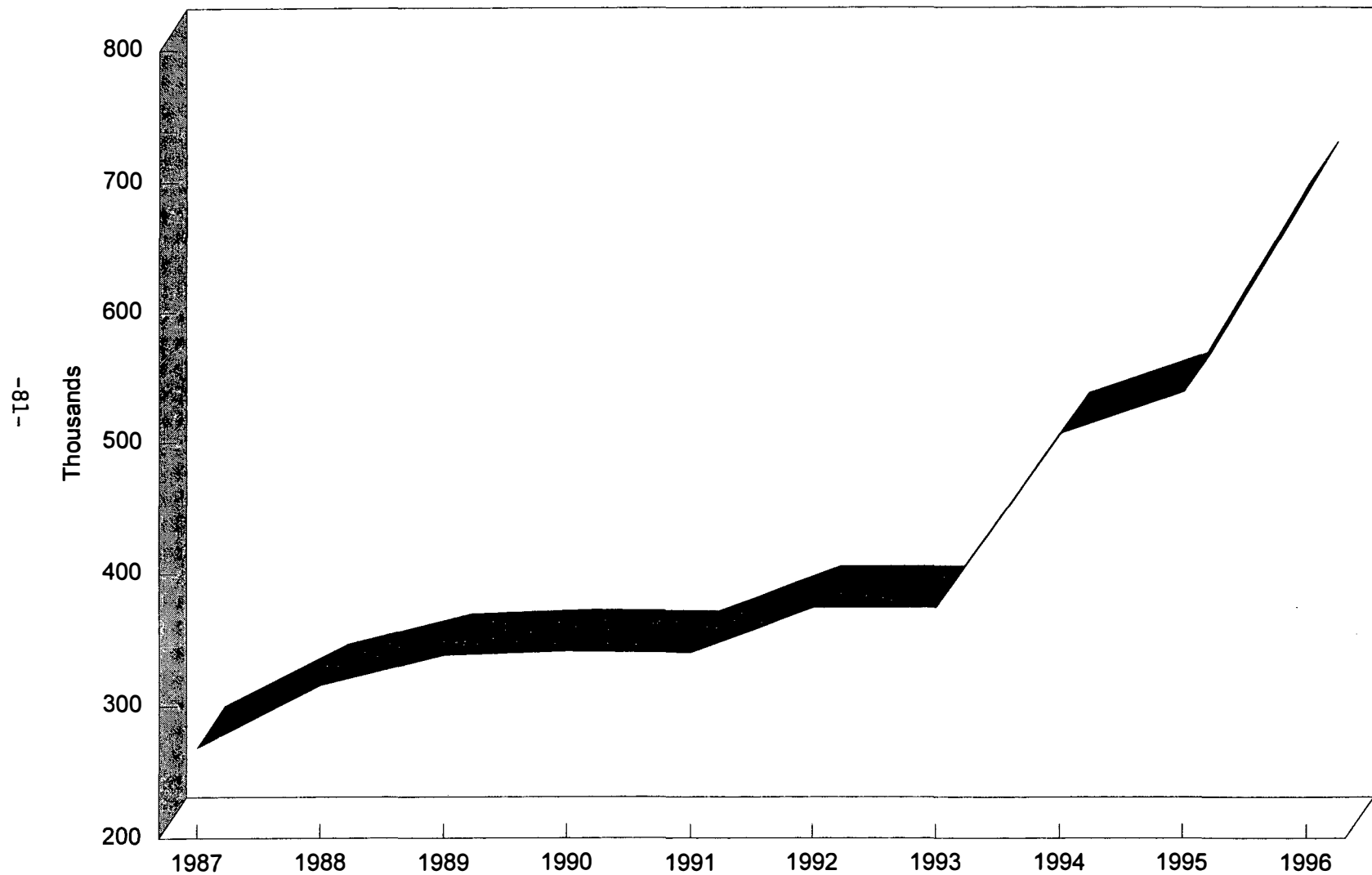
SAUK VALLEY COMMUNITY COLLEGE

INSTRUCTION EXPENDITURES



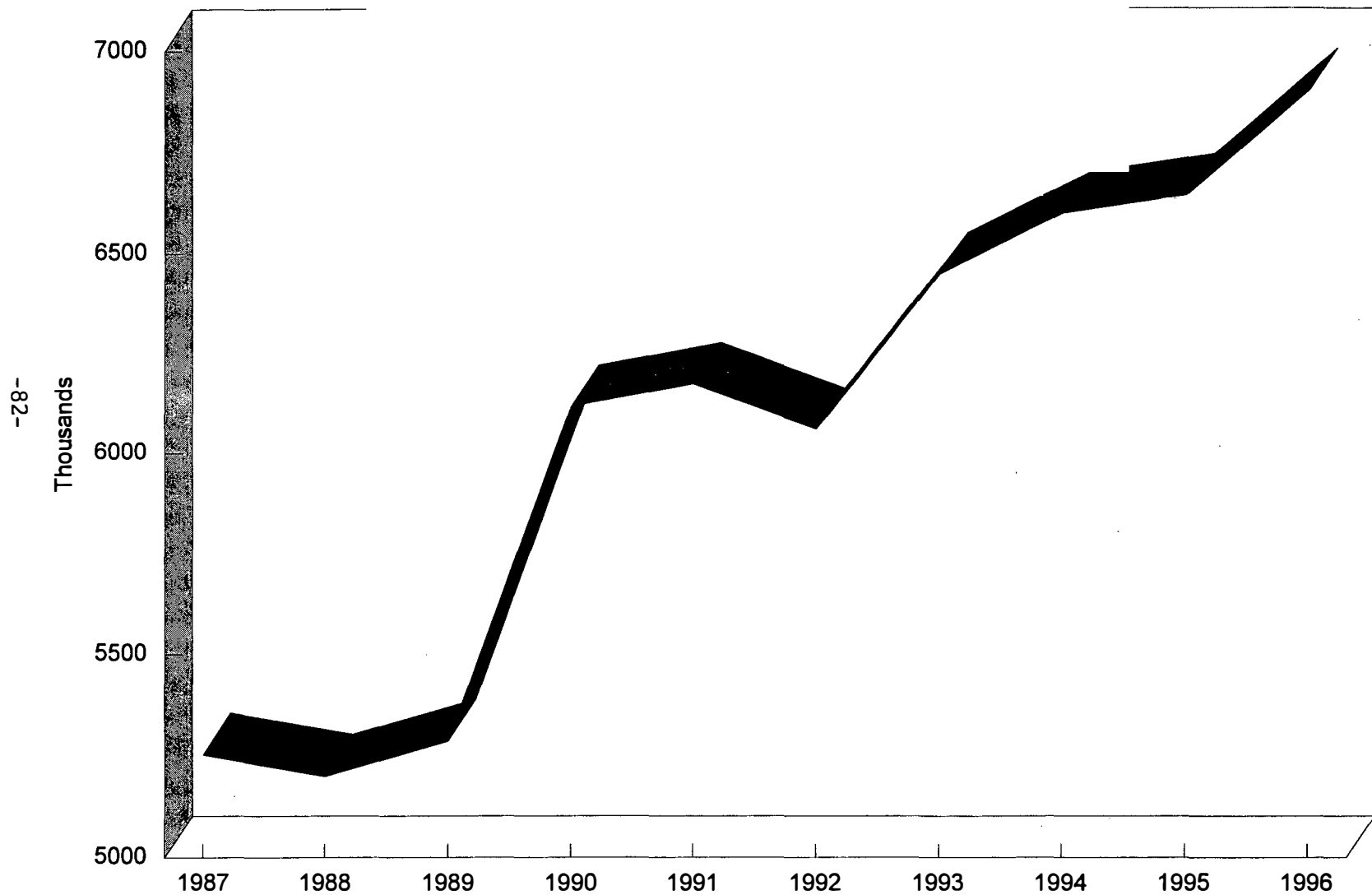
SAUK VALLEY COMMUNITY COLLEGE

GENERAL ADMINISTRATION EXPENDITURES



SAUK VALLEY COMMUNITY COLLEGE

OPERATING REVENUES



SAUK VALLEY COMMUNITY COLLEGE

ALL FUNDS - NET CAPITAL ADDITIONS



For Board Meeting of
October 28, 1996

Agenda Item F-2

DISCUSSION ITEM - T-1 REMODELING

As the Board is aware, we have been discussing the possibility of remodeling T-1 into space suitable for Corporate and Community Services as well as a University Center. Attached you will find information to support a presentation on Monday from Tom Gospodarczyk, Dean of Corporate and Community Services, and Jami Bradley, Vice President of Administrative Services, plus two architects who have been working on this project for us.

While this latest information may be too new for Board approval at this time, it is hoped that a thorough discussion by the Board will provide direction for the administration on this project.


RECOMMENDATION: Board discussion.

**SAUK VALLEY COMMUNITY COLLEGE
INSTRUCTIONAL SERVICES**

MEMORANDUM

DATE: 10-23-96

TO: Richard Behrendt

FROM: Phil Gover 

SUBJECT: Facilities for Corporate and Community Service programs

Sauk's Corporate and Community Services Division needs more space for programming both credit and non-credit courses. We currently cannot meet the growing public and private sector requests and needs for continuing education and training. While we have had success in the utilization of in-plant/in-house programs throughout the College district, a void exists on the main campus for adequate, appropriate space.

Tom Gospodarczyk has correctly delineated the need and benefits to the College for a Corporate and Community Services Center to be located in the T1 building. Research clearly shows that the most promising opportunity for growth is in the nontraditional areas of higher education. Sauk's Corporate and Community Services Division is designed to produce increased credit hours and revenues. The College needs to provide a facility which permits the development of these services.



**SAUK VALLEY
COMMUNITY
COLLEGE**

Corporate and Community Services

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

MEMORANDUM

TO: Dr. Behrendt

FROM: Tom Gospodarczyk *Tom G.*

DATE: October 23, 1996

RE: Facilities for Corporate and Community Service (CCS) programs.

EXECUTIVE SUMMARY.

Offices throughout the college have been finding it increasingly difficult to find space on-campus in which to schedule classes, meetings, and special events. CCS has also been plagued with this same difficulty. While CCS has attempted to respond to timely topics and short notice requests, our responsiveness has been stymied by a lack of space on-campus. In several cases, college constituents have been either turned away or relegated to undesirable locations in the building, thus negatively impacting the college's image.

I am proposing that the northwest portion of T1 be remodeled into a CCS Center over which CCS would control all scheduling. In addition to partially alleviating the on-campus room shortage, a CCS facility would present a positive, professional image to the approximately 5,000 people that participate in CCS's on-campus programs each year, and provide the space for CCS to expand offerings.

THE NEED

Over the past couple of years, college offices have found it increasingly difficult, if not impossible at times, to secure on-campus rooms due to high demand and heavy scheduling. While it appears that more meetings and special events have been scheduled, the room shortage problem has been exacerbated by the following:

- Several general use classrooms have been remodeled into specialized labs (such as the Write Place and distance learning lab) and general use rooms have not been added to replace them.
- Room 2K2 is now handling the meetings and events that were previously divided between 2K2 and 3M10 (the distance learning classroom). Current use of 3M10, while limited, prevents scheduling of large blocks of time. As the use of the distance learning system is expanded, it will become even more difficult to schedule programs into 3M10.

CCS has been severely impacted by this room shortage. CCS must wait until after the regular credit class schedule is completed before doing any scheduling. At that time, CCS is left with any space that is not scheduled. Gaps in room schedules of an hour or two are of little benefit to CCS because they are not long enough or they occur at times that are inconvenient to our constituents.

Most of our activities require rooms for large blocks of time such as full mornings or afternoons, and full days. It is virtually impossible to locate any single room to accommodate multi-session activities. Additional compounding factors include the following:

- The Board Room and Library Conference Room are not large enough to accommodate seminar groups.
- An undue amount of time has been consumed when CCS has been forced to schedule and reschedule events around room availability.
- Heavy room use prevents us from being flexible with changing schedules and accommodating additional activities.
- Rooms are not available to CCS on a multi-session basis.
- Live videoconferences cannot be carried whenever 1K4, 2K2, 3M10 are occupied simultaneously, which occurs often.
- Some instructors consider specific classrooms as theirs and schedule in additional class activities without consulting the room schedule, bumping CCS activities without notice.
- CCS constituents have been relegated to locations that most others consider to be undesirable and not conducive to learning (i.e. the old diesel lab, 1B1, and the basement).
- Outside groups are having only minimal access to the facilities. Further, large blocks of time are being consumed as staff search for space for the outsiders' activities.

Space is the single largest challenge CCS faces as new programmatic areas and new services are explored. Our ability to expand to meet needs and interests are dependent in part, on having adequate space to accommodate additional programs. While the University Center has attracted a large amount of interest, we are in need of space to host University classes.

BENEFITS OF A CCS CENTER.

The benefits of a CCS Center would extend beyond CCS to the entire college. Moving CCS out of the main building would significantly reduce the demand for rooms in the main building and also reduce the time required by all offices for scheduling meetings and events. Sauk, through CCS would be able to...

- Pursue new programmatic areas.
- Raise the visibility of the University Center.
- Generate additional revenues.
- Enhance the college reputation as a flexible, vital contributor to the community.
- Improve the college's and CCS's professional image.
- Respond to late notice requests and urgent needs.

THE RATIONALE.

Our customers expect us to be responsive to their needs and requests. Individuals attending public offerings expect high quality programs that are conducted at times that meet their schedules. Client companies that contract for training expect training to be conducted as their schedules dictate in facilities that are conducive to learning. To be responsive to our many clientele, we need a space into which we can schedule events on short notice.

This lack of space is making it difficult for us to not only handle current projects, it is also preventing us from exploring new programmatic areas. Our offerings and scheduling are clearly confined by a lack of space.

The CCS office is in need of a multi-room space over which we control use and scheduling. Such a space would help alleviate our room problems and enhance our ability to be responsive to corporate and community requests and needs. In addition to those items identified as benefits, we would be able to...

- Explore new programs and services.
- Generate additional income.
- Conduct customized training programs at our facilities at company requests.
- Provide attractive rooms to our adult clientele attending corporate training and community service classes and workshops.
- Respond to changing needs and emerging issues in a timely fashion.
- Accommodate outside groups.
- Develop the University Center.
- Pursue additional, non-traditional adult markets.

THE PROPOSED CCS CENTER.

Several on- and off-campus alternatives were examined. Each option was evaluated in terms of its cost, flexible availability of rooms, parking, maintenance and security services, ability to maintain a strong college identity, and the amount of time required to schedule and reschedule rooms. In addition to the T1 option, other on-campus options included remodeling T2, building a new conference building, adding a classroom addition to the main building, and remodeling an existing space in the main building. Off-campus options included building a new facility, purchasing or leasing an existing building, renting rooms on an as-needed basis, and using community school facilities. The T1 option surfaced as the best option.

The CCS Center would be comprised of a series of conference rooms and the CCS offices. The entire facility would be designed to accommodate an adult clientele and their needs. Conference rooms would be furnished with tables and ergonomically correct chairs. T1 is an ideal location for the Conference Center for several reasons:

- The building is unoccupied except for storage. Even with this remodeling, most of the building will still be available for storage.

- Parking is conveniently adjacent to the building.
- The building is easily handicapped accessible.
- CCS would maintain a strong Sauk identity.

The office area would consist of several offices in anticipation of increased staff as CCS programs expand; a private, office-sized meeting room; and an open office area to accommodate clerical and office support personnel, as well as CCS files.

The conference area would consist of seven large conference/training rooms, an open mall area, a public telephone bank, a small kitchenette and restrooms.

- The conference rooms would be outfitted with whiteboards, screens and overhead projectors. Each would be furnished to accommodate 20 - 25 people at tables and chairs. Since all the tables and chairs would be the same design and color, furniture could be moved from one room to another to accommodate various sized groups in any one room.
- Ideally, one conference room would be wired to accommodate a satellite downlink so we could use the facility to host CCS sponsored videoconferences.
- One of the conference rooms would have a tile floor and be equipped with a sink.
- A small kitchenette would be used by the college's food service to cater our events.
- A bank of public telephones would be available for outside telephone calls. (In surveys that ask conference participants to identify important elements of a conference facility, the availability of telephones are always at the top of the list.)



SAUK VALLEY COMMUNITY COLLEGE

Corporate and Community Services

173 IL Rt. 2, Dixon, IL 61021 • 815/288-5511, ext 302

MEMORANDUM

DATE: May 1, 1996

TO: Richard Behrendt, Jami Bradley, Phil Gover, Joan Kerber, Jim Frederick

FROM: Tom Gospodarczyk

RE: Remodeling of T1. *Jami G.*

After receiving positive responses concerning the remodeling of T1, I visited the conference facilities at Elgin Community College, McHenry County College, and the NIU Hoffman Estates Education Center to see their facilities and obtain their suggestions and insights. While the use of their facilities did not correspond closely to the intended use of T1, I still gained numerous worthwhile suggestions...

THINGS TO AVOID:

- Restrooms that are difficult to find.
- Heavy tables that do not collapse.
- Offices that are too small.
- Floor to ceiling room dividers.

THINGS TO INCLUDE IN PUBLIC AREAS:

- Large, well-lit entrance.
- Public telephones.
- Vending machines and lounge area.
- Restrooms that are evident and easy to locate.
- Medium to dark colored carpeting.
- Plenty of storage.
- A warming kitchen to handle catering requirements.
- A few private offices to be used by outside entities.

THINGS TO INCLUDE IN THE ROOMS:

- Tack strips on all the walls.
- White boards (avoid chalk boards).
- A place to hang coats in every room.
- Medium to dark carpeting.
- Lightweight tables that fold.
- Tables and chairs that are interchangeable among rooms.
- Locks on all doors (keep rooms locked when not in use).
- Multiple banks of lights in each room with independent controls.

THINGS WORTH CONSIDERING:

- Plenty of natural lighting.
- Open spaces.
- Strive for a business-like, non-academic environment.
- Conversation groupings of comfortable furniture in public areas.
- A large breakout area that can be used to extend space for meetings, dining, and displays.
- Offices and meeting rooms that are accessible by the hall.
- Multiple zoned ventilation system; perhaps separate controls in each room.

continued

Attached you will find my basic drawing of a remodeling of the front half of T1. It is not to scale. Please note the following features that I have tried to include...

- Variety of room sizes (Classroom 3 and Conference Room 3 could each accommodate 50 - 70 people).
- Large, open hallways.
- Offices and clerical areas for CCS.
- Doors that isolate classrooms and conference areas, but allow public access to the CCS office.
- An area for vending machines and public telephones.
- Two sets of restrooms.
- Offices and storage areas (interchangeable) accessible from the halls.
- A warming kitchen to handle catering needs.

I look forward to discussing these ideas with you and further developing these plans.

**SAUK VALLEY COMMUNITY COLLEGE
CORPORATE AND COMMUNITY SERVICES
MASTER PLANNING / RENOVATION OF T1 BUILDING
FGM PROJECT NO. 96075-A**

OCTOBER 16, 1996

**PRELIMINARY SPACE PROGRAM
SCHEME - A**

| COMPONENT | NO. OF UNITS | SQUARE FEET | TOTAL SQUARE FEET | REMARKS |
|---------------------------------------|-------------------------|------------------------|----------------------------------|------------------------------------|
| ADMINISTRATIVE AND STAFF AREAS | | | | |
| Conference Room | 1 | 350 | 350 | 6 - 8 People |
| Office | 1' | 240 | 240 | 1 Person Occupancy |
| Office | 4 | 132 | 528 | 1 Person Occupancy ? |
| Open Office | 1 | 720 | 720 | 2 Sec. / 2 Work Study (Shared) |
| Waiting | 1 | 192 | 192 | Adjacent open office |
| Subtotal | | | 2,030 | |
| EDUCATIONAL AREAS | | | | |
| Conference & Training Room | 4 | 720 | 2,880 | 15 - 25 People (Normal 12 - 15) |
| Conference & Training Room | 2 | 840 | 1,680 | 15 - 25 People (Normal 12 - 15) |
| Conference & Training Room | 1 | 1,200 | 1,200 | 50 - 100 People, ceiling projector |
| Subtotal | | | 5,760 | |
| SUPPORT AREAS | | | | |
| Corridor | 1 | 2,052 | 2,052 | |
| Janitor | 1 | 80 | 80 | |
| Kitchen | 1 | 260 | 260 | Catered food / warming |
| Lobby | 1 | 306 | 306 | No information desk required |
| Mechanical | 1 | 504 | 504 | |
| Storage | 1 | 162 | 162 | Records |
| Storage | 1 | 315 | 315 | Tables & Chairs |
| Storage | 1 | 80 | 80 | |
| Telephone | 1 | 130 | 130 | Used during class breaks |
| Toilet | 2 | 196 | 392 | |
| Vending | 1 | 260 | 260 | |
| Vestibule | 1 | 144 | 144 | |
| Subtotal | | | 4,685 | |
| Total | | | 12,475 | |

Sauk Valley Communtiy College Renovation Of T-1 Building

[illegible]

FGM, Inc.
Project No.: 96075-A
Date: Oct/15/96

| Milestone | Summary |
|-----------|---------|
|-----------|---------|

FGM INC
ARCHITECTS
OAK BROOK
ENGINEERS
ILLINOIS



DRAWN
SLN
APPROVED
JOB NO
10/15/96
96075-A

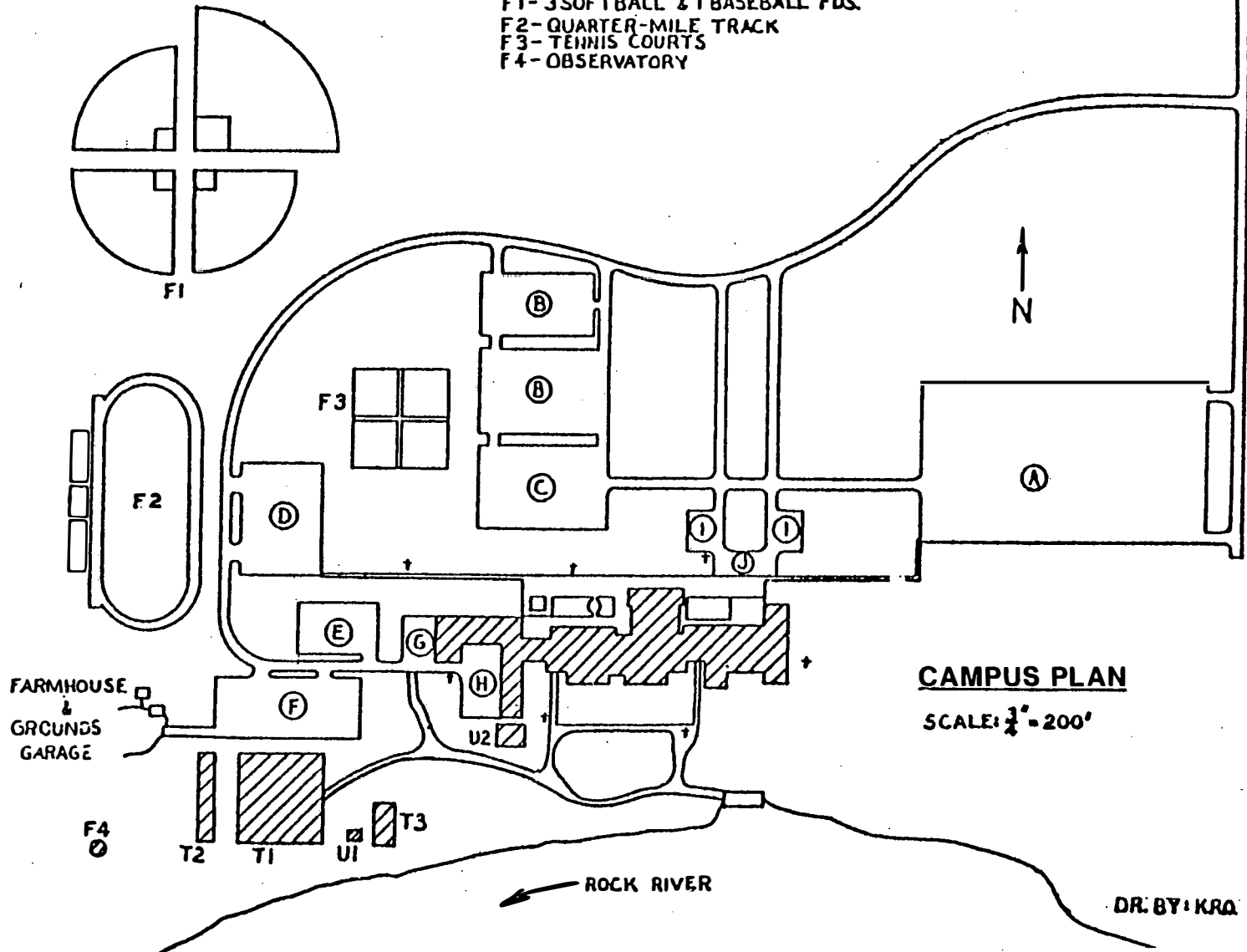
SHEET NO
SK-1

PROJECT SAUK VALLEY COMMUNITY
COLLEGE T-1 BLDG REMODELLING

TITLE CAMPUS PLAN

FACILITIES & UTILITIES

- T3 - SEWAGE LAB, GARAGE, & STORAGE
- U1 - SEWAGE PLANT
- U2 - WELL & PUMP HOUSE
- F1 - 3 SOFTBALL & 1 BASEBALL FDS.
- F2 - QUARTER-MILE TRACK
- F3 - TENNIS COURTS
- F4 - OBSERVATORY

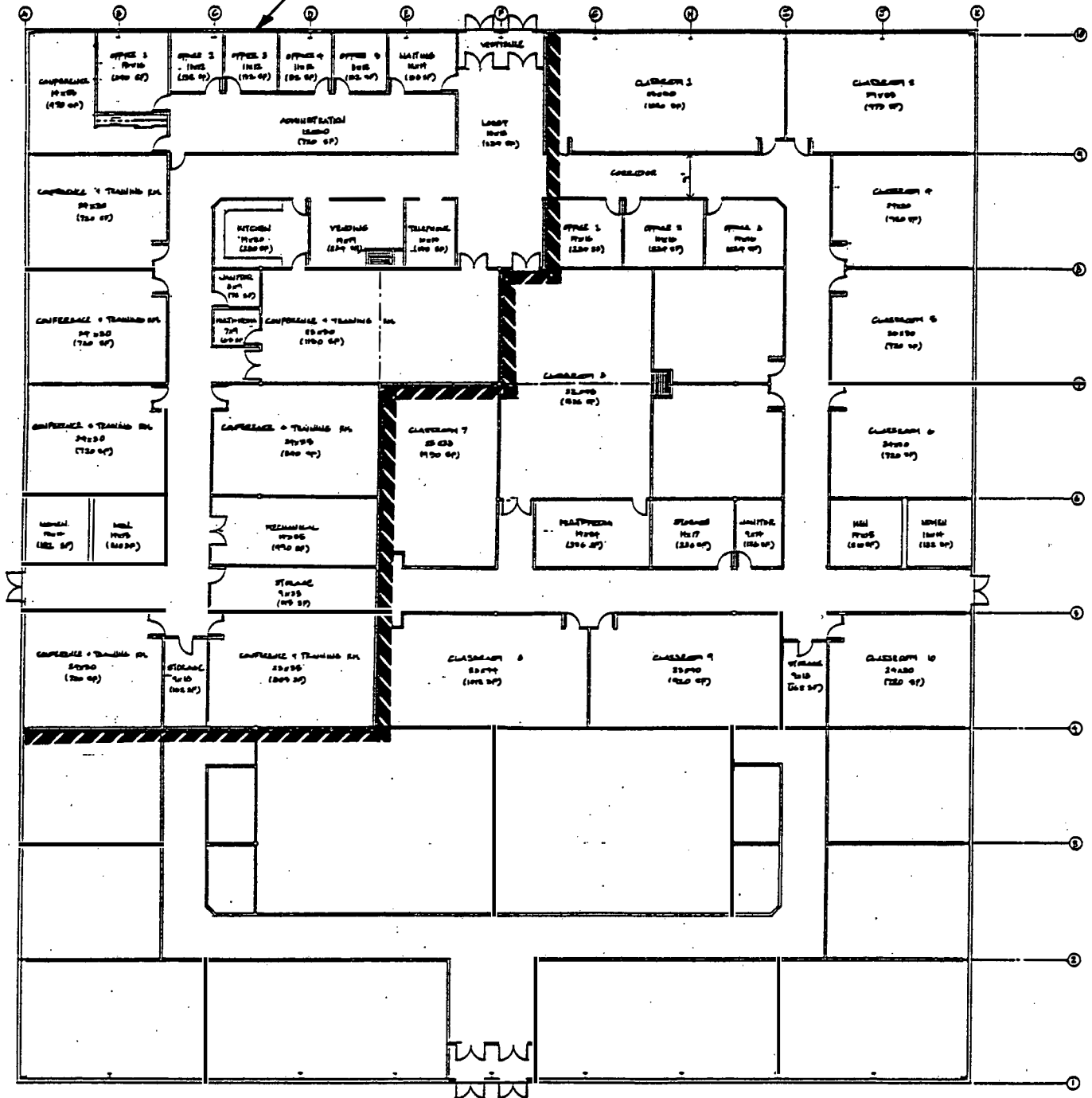


CAMPUS PLAN

SCALE: 1/4" = 200'

DR. BY: KRA 4/3/82

FLOOR PLAN OF COMMUNITY SERVICE PROGRAM



FLOOR PLAN

SCALE: 1/32" = 1'-0"



PROJECT SAUK VALLEY COMMUNITY
COLLEGE T-1 BLDG REMODELLING

TITLE FLOOR PLAN OF T-1 BUILDING

FGM INC
ARCHITECTS ENGINEERS
OAK BROOK ILLINOIS



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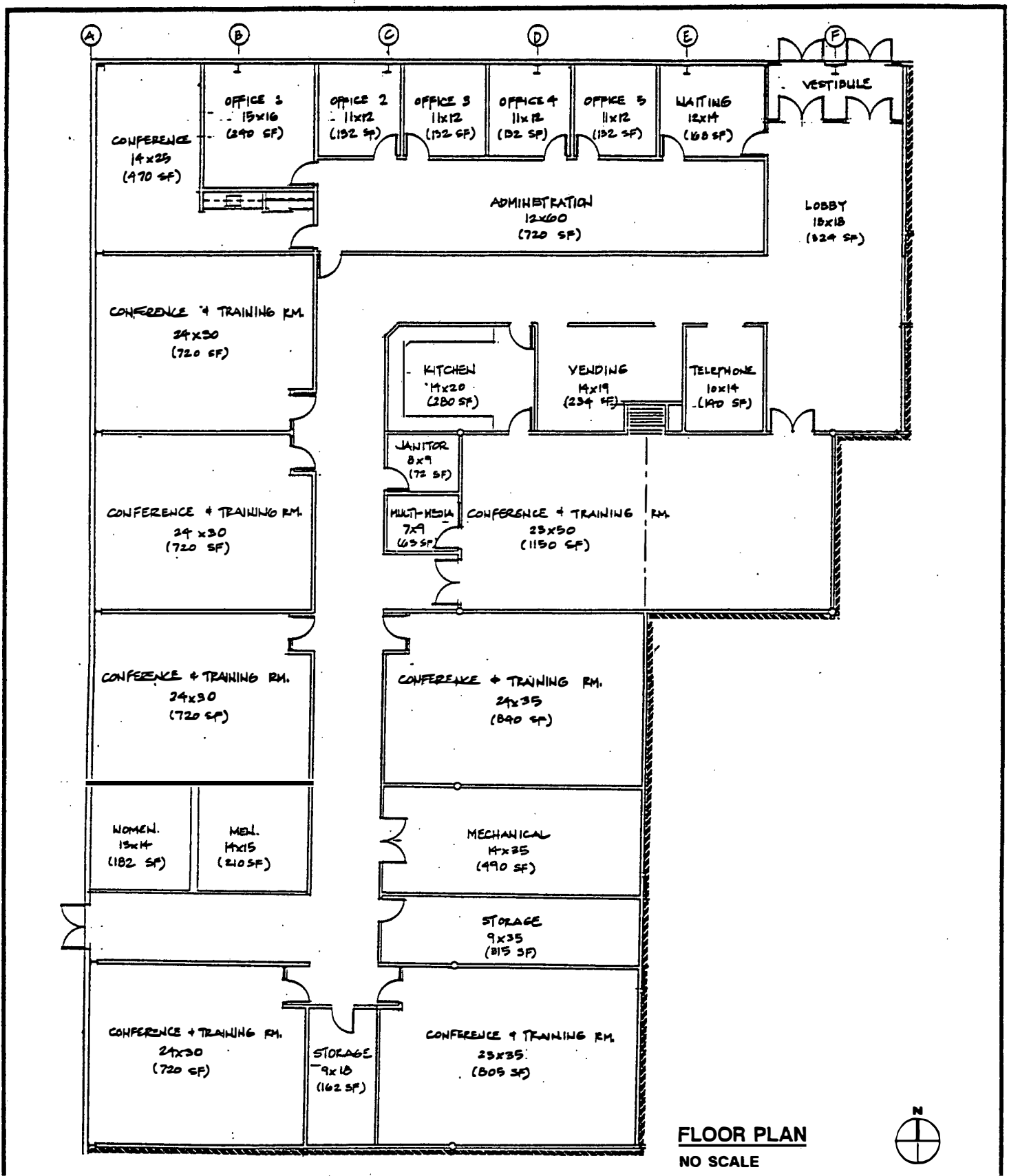
DATE
10/15/96

SHEET NO

APPROVED

JOB NO
96075-A

SK-2



PROJECT SAUK VALLEY COMMUNITY
COLLEGE T-1 BLDG REMODELLING

TITLE FLOOR PLAN OF COMMUNITY
SERVICE PROGRAM

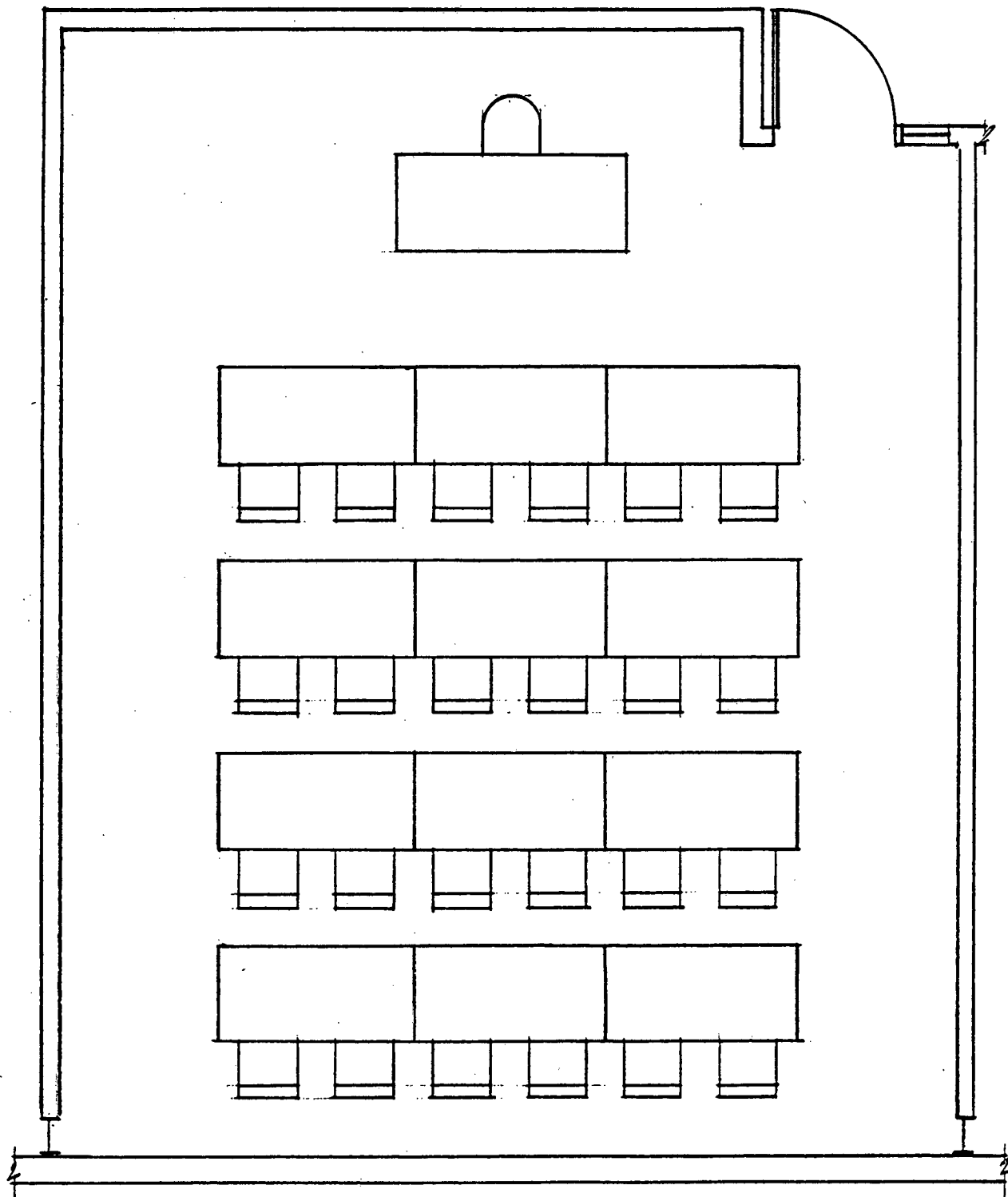
FGM INC
ARCHITECTS ENGINEERS
OAK BROOK ILLINOIS



DRAWN
SLN.
APPROVED

DATE
10/15/96
JOB NO
96075-A

SHEET NO
SK-3



PLAN OF TYPICAL CLASSROOM WITH FURNITURE

SCALE: $1/4" = 1'-0"$

PROJECT SAUK VALLEY COMMUNITY
COLLEGE T-1 BLDG REMODELLING

TITLE PLAN OF TYPICAL CLASSROOM
WITH FURNITURE

FGM INC
ARCHITECTS ENGINEERS
OAK BROOK ILLINOIS



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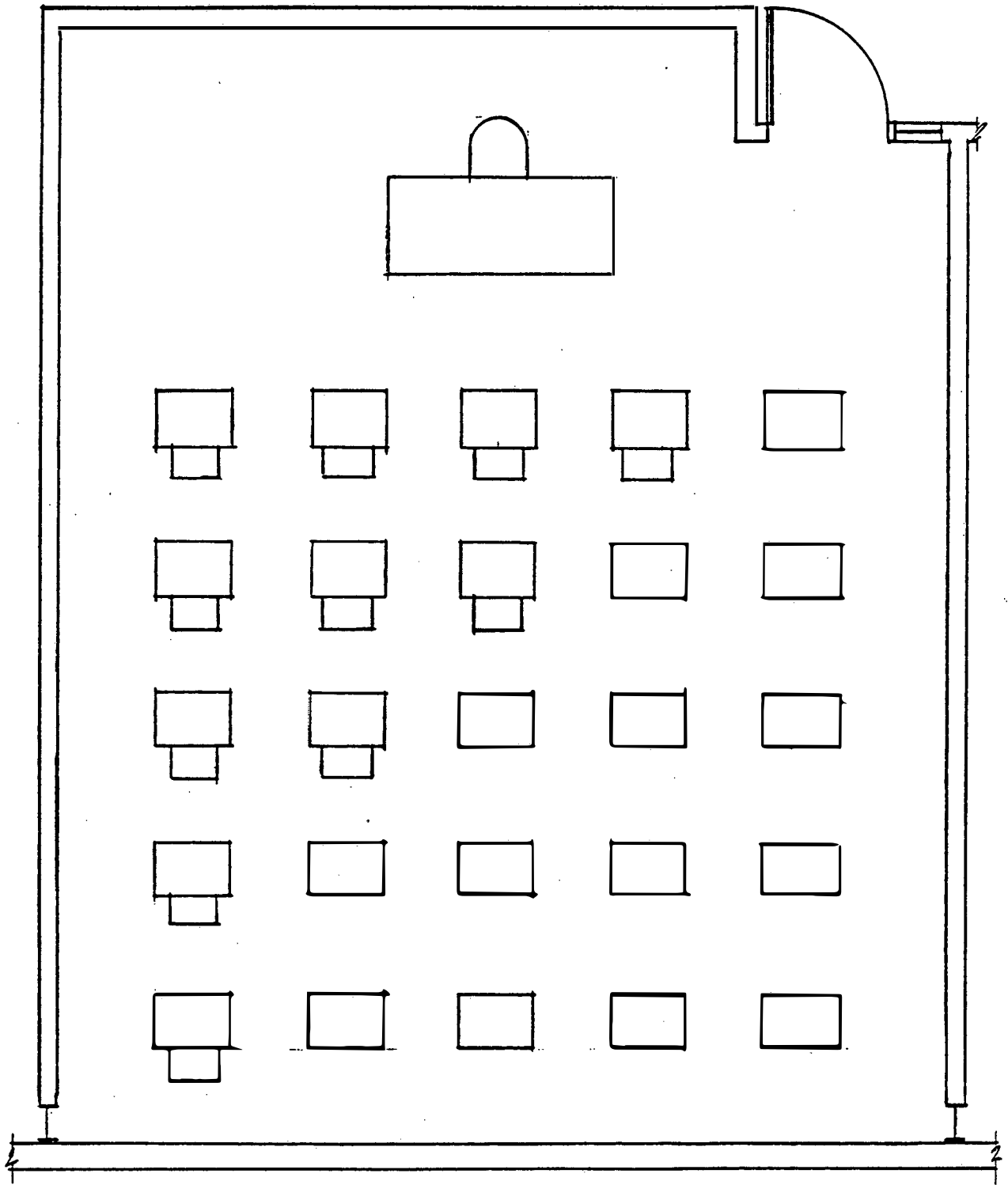
DATE
10/15/96

SHEET NO

APPROVED

JOB NO
96075-A

SK-4



PLAN OF TYPICAL CLASSROOM WITH FURNITURE

SCALE: 1/4" = 1'-0"

PROJECT SAUK VALLEY COMMUNITY
COLLEGE T-1 BLDG REMODELLING

TITLE PLAN OF TYPICAL CLASSROOM
WITH FURNITURE

FGM INC
ARCHITECTS ENGINEERS
OAK BROOK ILLINOIS



DRAWN
SLN.

DATE
10/15/96

SHEET NO

APPROVED

JOB NO
96075-A

SK-5

Sauk Valley Community College
T1 Remodeling - Corporate and Community Services
Estimated Furniture , Fixtures & Equipment Costs

| | | <u>Quantity</u> | <u>Price</u> | <u>Estimated Amount</u> |
|--|----------------------|-----------------|--------------|-----------------------------|
| <u>Administrative and Staff Area:</u> | | | | |
| Voice and Data Communications | | 1 | \$50,746 | \$50,746 |
| Secretarial: | desk | 2 | 725 | 1,450 |
| | desk chair | 2 | 300 | 600 |
| Conference room: | table | 1 | 500 | 500 |
| | chairs | 8 | 160 | 1,280 |
| Waiting room | furniture | 1 | 1,500 | 1,500 |
| Subtotal | | | | <u>56,076</u> |
| <u>Educational Area:</u> | | | | |
| Conference rooms: | tables | 137 | 340 | 46,580 |
| | chairs | 300 | 160 | 48,000 |
| | white boards | 7 | 200 | 1,400 |
| | projection equipment | 1 | 10,000 | 10,000 |
| AV equipment: | overhead projector | 4 | 300 | 1,200 |
| | projector carts | 4 | 200 | 800 |
| | screen - lg | 1 | 500 | 500 |
| | screen - sm | 2 | 200 | 400 |
| | television | 1 | 600 | 600 |
| | VCR | 1 | 300 | 300 |
| | TV cart | 1 | 200 | 200 |
| Other: | lectern - lg | 1 | 370 | 370 |
| | lectern - sm | 2 | 100 | 200 |
| | 8" riser | 3 | 300 | 900 |
| | portable coat rack | 2 | 200 | 400 |
| Subtotal | | | | <u>111,850</u> |
| Total | | | | <u><u>\$167,926</u></u> |

**Sauk Valley Community College
T1 Remodeling - Corporate and Community Services
Estimated Construction Costs**

| <u>Estimated Construction Costs:</u> | <u>Sq. Feet</u> | <u>Price Per Sq. Foot</u> | <u>Estimated Amount</u> |
|---|------------------------|--------------------------------------|------------------------------------|
| Remodel T1 | 12,475 | \$78 | \$973,050 |
| The \$78 per square foot is a composite of mechanical costs at \$25 per square foot and architectural cost of \$53 per square foot. | | | |

Optional Construction Costs:

| | | | |
|--|--------|-------|-------------|
| New construction | 12,475 | \$100 | \$1,247,500 |
| Add on and tie into existing building architecture | 12,475 | \$120 | \$1,497,000 |

Note: The differential cost of trenching across the parking lot to connect voice and data communication is approximately \$20,000, thus if we were to add on to the existing building the communications cost would be that much lower.

Sauk Valley Community College
TI Remodeling - Corporate & Community Services
Sources of Funds

| <u>Sources of Construction Costs:</u> | <u>Total</u> |
|---|-------------------------|
| Site and Construction Fund (Currently available balance, minus the amount owed for cable backbone, is \$873,315) | \$700,000 |
| Other Sources | 100,000 |
| Corporate & Community Services - Debt Service | 100,000 |
| Corporate & Community Services - Fund Balance Surplus | <u>73,050</u> |
| | <u><u>\$973,050</u></u> |

Note: State Capital Projects money to fund this project would not be available for approximately five to six years due to the back log of Capital Projects. The state did not fund any Capital Projects for FY 96 and is waiting for the November veto session to receive bonding authority to fund projects for FY 97.

| <u>Sources of Equipment Costs:</u> | <u>Item</u> | <u>FY 97</u> | <u>FY 98</u> | <u>Total</u> |
|---|---------------------------|---------------------|---------------------|---------------------|
| ICCB Technology Enhancement Grant | White boards/Communic. | \$1,400 | \$44,846 | \$46,246 |
| ICCB Technology Support Grant | Projection equip/Communic | 10,000 | 5,900 | 15,900 |
| ICCB Education to Careers | Conference room furn. | 0 | 8,260 | 8,260 |
| \$2 Technology Fee | AV equip. & lectern | 2,285 | 2,285 | 4,570 |
| Operating Equipment Budget | Admin. & Conf. furn. | 4,065 | 10,825 | 14,890 |
| Other Sources | Conference room furn. | 39,030 | 39,030 | 78,060 |
| | | <u>\$56,780</u> | <u>\$111,146</u> | <u>\$167,926</u> |

For Board Meeting of
October 28, 1996

Agenda Item I-1

BOARD POLICIES - 600 SERIES - SECOND READING

Attached is the revised Student Regulations (600 Series), part of which were approved by the Board in June as the Code of Student Conduct and presented for first reading at the September meeting.

RECOMMENDATION: Board approval for second reading of the attached Student Regulations (600 Series of the Board Policy Manual).

601.01 Rights and Responsibilities of Students

The philosophy of Sauk Valley Community College is based on the premise that education is the cornerstone of a literate, democratic society; that learning is a lifelong process; and that the pursuit of knowledge must be supported by institutional policies that demonstrate accessibility, flexibility, equity and equality. Consistent with this mission is an expectation that students will govern themselves in terms of appropriate behavior with emphasis on self-respect and respect for others. It is the practice of Sauk Valley to respect the properly exercised rights of its students. The college recognizes a student's right within the institution to freedom of speech, inquiry and assembly; to the peaceful pursuit of an education; and to the reasonable use of services and facilities of the college.

In consideration of these rights, it is implicit that students should also accept those responsibilities that are inherent with attendance at a public community college. These include such basic responsibilities as:

- Respect for public and private property;
- Respect for the rights and privileges of others;
- Adherence to recognized standards of scholarship; and
- Respect for duly constituted authority

Students should recognize that the primary education function of Sauk Valley Community College must be maintained at all times and that ultimate authority rests with the Board of Trustees as elected representatives of the College constituency.

2/12/79

3/23/87

602.01 Student Admissions, Retention, and Academic Standing

The College policies related to student admissions, retention and academic standing are outlined in the college catalog and/or student handbook include policy statements and guidelines in the following areas:

- Admissions Policy
- Residency Policy
- Refund Policy
- Proficiency and Credit by Evaluation Policy
- Attendance Policy
- Grading Policy
- Repeat Policy
- Academic Probational and Dismissal Policy
- Graduation Policy
- Financial Aid Policy

In the event of a student-faculty academic grievance, excluding disciplinary cases, the student or instructor has the right to request a formal hearing according to established procedure as outlined in the "Student Handbook." Student appeal of academic matters is available by petition to the Academic Review Board.

The College shall maintain an academic assessment program, with appropriate educational placement following the assessment. Placement may recognize the necessity to remediate academic skills in reading, mathematics, and composition.

The academic assessment program at Sauk Valley Community College shall provide information for the academic advisement and placement of students in courses commensurate with their abilities. All students are required to take placement tests in language usage, reading skills, and mathematics prior to registering for classes if they are:

- A. Enrolling in an English composition class for the first time in college;
- B. Enrolling in a mathematics class for the first time in college;
- C. Enrolling in 12 or more semester hours of coursework; or
- D. Students who have attempted 12 or more semester hours of coursework, unless they have previously completed ENG 101 or equivalent and a mathematics course at the 100 level with a grade of C (2.0) or higher in each course.

Students who score below the specified level on the reading section of the placement tests will be required to take reading course(s) designated by the College during the first 12 credit hours following testing. Such courses may offer no academic credit and may be remedial in nature. The course(s) must be completed with a grade of C (2.0) or higher and shall be repeated as long as the student is enrolled in College until a grade of C (2.0) or higher is achieved.

Students' scores on the language usage section of the placement tests will determine their placement into composition courses. Such courses may offer no academic credit and may be remedial in nature.

603.01 Student Records

Sauk Valley Community College policy on student records complies with the Family Educational Rights and Privacy Act (FERPA) of 1974. The Family Rights and Privacy Act is a federal law which states (a) that a written institutional policy must be established and (b) that a statement of adopted procedures covering the privacy rights of students be made available. The law provides that the institution will maintain the confidentiality of students' educational records.

Sauk Valley Community College accords all the rights under the law to students who are declared independent. No one outside the institution shall have access to nor will the institution disclose any information from students' educational records without the written consent of students except to:

1. personnel within the institutions in which students seek to enroll,
2. persons or organizations determining the eligibility, amount, or conditions of students financial aid,
3. accrediting agencies carrying out their accreditation function,
4. persons in compliance with a judicial order,
5. persons in an emergency in order to protect the health or safety of students or other persons, and/or
6. parents of an eligible student who claim the student as a dependent for income tax purposes.

All these exceptions are permitted under the Act.

Within the College community, only those members, individually or collectively, acting in the students' educational interest are allowed access to student educational records. These members include professional members of the faculty, staff of the college, or other staff members acting on their behalf.

At its discretion, the institution may provide Directory Information in accordance with the provisions of the Act to include: student name, address, telephone number, date and place of birth, major field of study, dates of attendance, degrees and awards received, the most recent previous educational agency or institution attended by the student, participation in officially recognized activities and sports, and weight and height of members of athletic teams.

Students may withhold Directory Information by notifying the Office of Admissions and Records in writing. Once a student has requested the withholding of directory information, the request is honored continuously while enrolled. Students who do not re-enroll at the College for a period of one year must file a new request to reinstate the withholding of directory information.

The law provides students with the right to inspect and review information contained in their educational records, to challenge the contents of their educational records, to have a hearing if the outcome of the challenge is unsatisfactory, and to submit explanatory statements for inclusion in their files if they feel the decisions of the hearing panels to be unacceptable. The Office of Admissions, and Records at Sauk Valley Community College has been designated by the institution to coordinate the

inspection and review procedures for student educational records. Students educational records at the College which the students may request to review are: 1) official college transcript filed in the Office of Admissions, and Records, and 2) official student file in the Office of Admissions and Records.

Students wishing to review their educational records must make a written request to the Office of Admissions and Records listing the item or items of interest. Only records covered by the Act will be made available within 15 administrative work days of the request. Students may have copies made of their records with these exceptions: 1) a copy of the academic record for which a financial "hold" exists, or 2) a transcript of an original or source document which exists elsewhere. Copies will be made at the student's expense at prevailing rates listed in the current catalog. Educational records do not include records of instruction, administrative, and educational personnel which are the sole possession of the maker and are not accessible or revealed to any individual except a temporary substitute, student health records, employment records or alumni records. Health records, however, may be reviewed by physicians of the student's choosing.

Students may not inspect and review the following as outlined by the Act: financial information submitted by their parents; confidential letters and recommendations associated with admissions, employment or job placement, or honors to which they have waived their rights of inspection and review; or education records containing information about more than one student, in which case the institution will permit access only to that part

of the record which pertains to the inquiring students. The institution will not permit students to inspect and review confidential letters and recommendations placed in their files prior to January 1, 1975, provided those letters were collected under established policies of confidentiality and were used only for the purpose for which they were collected.

Students who believe that their educational records contain information that is inaccurate or misleading, or is otherwise in violation of their privacy or other rights may discuss their problems informally with the Office of Admissions, and Records. If the decisions are in agreement with the students' request, the appropriate records will be amended, and the student will be notified in writing. If not, the students will be notified within 15 administrative work days that the records will not be amended; and they will be informed by the Office of Admissions, and Records of their right to a formal hearing. Student's request for a formal hearing must be made in writing to the Vice President of Student Services, who, within 15 administrative days after receiving such requests, will inform students of the date, place, and the time of the hearing. Students may present evidence relevant to the issues raised and may be assisted or represented at the hearings by one or more persons of their choice, including attorneys, at the students' expense. The hearing panels which will adjudicate such challenges will be the Student Conduct Review Board, an official Sauk Valley Community College Committee, whose membership is outlined in the Sauk Valley Community College Faculty Handbook and Student Handbook. A written decision will be prepared by the college based solely on the evidence presented at the hearing.

The decision will include a summary of the evidence presented and the reasons for the decision.

The educational records will be corrected or amended in accordance with the decisions of the hearing panels, if the decisions are in favor of the students. If the decisions are unsatisfactory to the students, the students may place with the educational records statements commenting on the information in the records, or statements setting forth any reasons for disagreeing with the decisions of the hearing panels. The statements will be placed in the educational records, maintained as part of the students' records, and released whenever the records in question are disclosed.

Students who believe that the adjudications of their challenges were unfair, or not in keeping with the provisions of the Act, may request in writing, assistance from the President of the institution. Further, students who believe that their rights have been abridged, may file complaints with The Family Educational Rights and Privacy Act Office (FERPA), Department of Health, Education and Welfare, Washington, D.C. 20201, concerning the alleged failures of Sauk Valley Community College to comply with the Act.

Revisions and clarifications will be published as experience with the law and institution's policy warrants.

2/12/79

3/23/87

604.01 Policies Related to Student Rights and Responsibilities

- Publications Policy - Magazine
- Publication Policy - Newspaper
- Posting Material - Policy
- Student Activity Policy on Assembly, Rally, or Demonstration
- Motor Vehicle Registration and Parking Policy
- Student Code of Conduct
- Student Government, Clubs, and Organizations Policies

2/12/79

605.01 Objectives of Recognized Magazine of Sauk Valley
Community College

The objectives of the Sauk Valley Community College magazine are:

1. To display college creative works of art, literature, and photography;
2. To illustrate college scholarship in scientific and technical articles;
3. To serve as a college forum in opinion and feature articles;
4. To stimulate enjoyment, interest, and provocative thought;
5. To promote a clearer understanding of the ideas and ideals of students; and
6. To provide students with a learning experience which complements their educational program and provide an outlet for creative talents in art, literature, and photography.

606.01 Policy for Recognized Magazine of Sauk Valley
Community College

1. All materials in the magazine will be contributed by people affiliated with Sauk Valley Community College.

2. All printed materials shall contain the quality appropriate to standards of good taste as determined by a majority vote of the editorial board members.

3. Final responsibility for all matters pertaining to the magazine shall rest with the editorial board members.

4. All articles containing references to outside sources must contain proper documentation.

5. The magazine will accept controversial contributions from people affiliated with Sauk Valley Community College at the discretion of the editorial board.

6. No defamatory material shall be published. In the event of the publication of defamatory material, the author of the defamatory material, the editor-in-chief, and the editorial board shall hold it harmless for any damage which the college may sustain, and for any and all attorneys' fees or other expenses and cost incurred in the college, and the payment of any judgments or settlements.

607.01 Student Staffing Policy for Magazine

1. The editorial board of the magazine is that board which shall decide, on the basis of a majority vote, all matters relating to the content of the magazine and which shall also be responsible for assisting the editor-in-chief in matters dealing with the layout of the magazine.

2. The staff shall consist of an editor-in-chief, assistant editor, art editor, photography editor, copy editor, publicity committee, and typists.

3. Each spring, five students shall be elected to the editorial board at a regularly scheduled meeting of students who have formally filed with the faculty advisor an intent to participate on the student magazine. Only students who have submitted to the faculty advisor a written letter of application for an editorial board position shall be allowed to run for an editorial board position.

4. Each spring, the newly elected editorial board will select by majority vote one of the five newly elected student members as the new editor-in-chief.

5. All vacancies on the editorial board will be filled by a majority vote of the editorial board.

6. Each fall, the editorial board, by a majority vote, shall approve staff appointments.

7. Each staff and editorial board member must attend at least one meeting each month.

8. Each editorial board member must make continuing significant contributions to the magazine.

9. Each staff member is responsible for the prompt, accurate, and thorough completion of the assignments given him/her.

10. If a staff member or editorial board member fails to meet responsibilities, the editor-in-chief may take a recommendation to the editorial board for consideration of retention. The decision of the editorial board may be appealed by the concerned student member to the Student Review Board, and the individual will be accorded those rights of due process as outlined in Article V as approved in the disciplinary policy procedures for Sauk Valley Community College.

2/12/79

3/23/87

608.01 Responsibilities of Student Magazine Faculty Advisor

The advisor has the following responsibilities:

1. To provide advice and assistance in the planning of activities and the decision-making of the editorial board;
2. To serve as a member of the editorial board with full voting power;
3. To approve budgeting and expenditure of funds in conjunction with the Coordinator of Student Activities; and
4. To coordinate all financial matters with the Coordinator of Student Activities.

03/23/81

609.01 Publication Policy For Recognized Student Newspaper

The first responsibility of the officially recognized student press of Sauk Valley Community College is an honest, accurate, and thorough reporting of the news relating to Sauk Valley Community College and the community it serves.

The paper 1) shall provide leadership in reporting controversial and problem areas and 2) shall provide an interpretation of news and timely issues of interest to its readers and 3) shall provide students with a learning experience which complements their educational program, and provides awareness, understanding, and experience in applied journalism endeavors. The ultimate responsibility for meeting these objectives shall rest with the editor-in-chief and the editorial board.

1. All printed articles shall achieve the caliber of a quality college newspaper and shall maintain a degree of professional journalism.
2. Editorials will be unsigned and will reflect a majority opinion of the editorial board. Features which express individual opinions will receive bylines at the discretion of the editorial board. Outside sources will be identified.
3. News related to the college will be reported; features of relevance to its readers will be provided.
4. Any outstanding achievements performed outside the college by students, staff, alumni, and former staff shall be recognized by the paper.

5. Any stand on controversial issues shall be determined by a majority vote of the editorial board members.
6. The paper will accept controversial unsolicited contributions to be used at the discretion of the editorial board.
7. If a staff member or editorial board member fails to meet responsibilities, the editor-in-chief may take a recommendation to the editorial board for consideration of retention. The decision of the editorial board may be appealed by the concerned student member to the Student Review Board, and the individual will be accorded those rights of due process.

610.01 Student Staffing Policy for Newspaper

1. The editorial board will be responsible for the overall management of the student newspaper, and the chief executive of that board will be the editor-in-chief.
2. Each spring, five students shall be elected to the editorial board at a regularly scheduled meeting of students who have formally filed with the faculty advisor an intent to participate on the student newspaper. Only students who have submitted to the faculty advisor a written letter of application for an editorial position shall be allowed to run for an editorial board position.
3. Each spring the newly-elected editorial board will select by majority vote one of the five newly-elected student members as the new editor-in-chief.
4. The editorial board shall approve all staff appointments, and all vacancies on the editorial board will be filled by majority vote of the editorial board.
5. Each staff member must attend a minimum of two staff meetings per month. It is the responsibility of the staff members to notify the editorial board if he/she cannot attend.
6. Each staff member must make continuing significant contributions to the paper.
7. Each staff member is responsible for the prompt, accurate, and thorough completion of his assignments meeting the deadlines set by the editorial board.

8. Bylines will be given at the discretion of the editor-in-chief.
9. A listing of the entire staff will be printed in each issue of the paper.
10. Awards for outstanding newspaper work will be presented at the end of each semester as applicable.

611.01 Responsibilities of Newspaper Faculty Advisor

The advisor has the following responsibilities:

1. To provide advice and assistance in the planning of activities and the decision-making of the editorial board;
2. To serve as ex-officio member of the editorial board;
3. To approve budgeting and expenditure of funds in conjunction with the Vice President of Student Services;
4. To approve all contracts with outside sources (i.e., advertising and printing contracts) in conjunction with the Director of College Relations and Business Office.
5. To manage all newspaper facilities and equipment used by the newspaper staff. All repairs and renovations to facilities and equipment must be approved by the advisor and the Vice President of Student Services.
6. To check the academic status of staff members at least once a semester to ensure staff members' eligibility; the advisor shall secure an actual transcript from the Office of Admissions in order to check this academic status.

612.01 Advertising Policy

1. Each advertisement sold will be formalized in written form on an advertising contract (a copy of which is attached to this list).
2. All advertising will be sold and solicited by student members of the newspaper staff.
3. Only companies within Sauk Valley Community College district will be solicited for advertising. Any other advertising will be accepted only with approval of the editorial board of the newspaper.
4. Advertising contracts may be made on a weekly, monthly, or semester basis.
5. Advertising will be billed no later than thirty days after the ad appears in the newspaper.
6. Advertising, illustrations, layout, or copy shall be compatible with the editorial policy of the college newspaper and the overall objectives and policies of Sauk Valley Community College.
7. Any ad may be rejected by the editorial board.
8. The specific objectives of the advertising program for the Sauk Valley Community College newspaper are as follows:
 - a. To provide an opportunity for journalism and marketing students to gain exposure and experience in the field of advertising;

- b. To give businesses an opportunity to promote their business or products within the confines of the college market;
- c. To provide revenue to increase the budgetary boundaries of the newspaper; and
- d. To expand its present journalistic efforts.

02/12/79
03/23/87

613.01 Policy for Posting Materials

A. Unapproved Areas for Posting Materials

No material shall be posted in entrances, this includes any doors or glass surfaced doors throughout the building.

Unapproved areas include brick or wood surfaces and all glass surfaces except those areas that have been designated as appropriate for student announcements. No materials shall be posted on vehicles under windshield wipers or outside fixtures.

B. Area Restricted to Instructional and Official School Announcements

Bulletin boards in classroom areas and adjacent to faculty offices are intended for announcements of instructional importance. Permission need not be granted by the Coordinator of Student Activities to post instructional materials on the boards. However, students should secure permission to post materials on these instructional bulletin boards from the person in charge of the office area or the instructor assigned to that particular bulletin board area.

C. Areas Requiring Coordinator of Student Activities Approval

All materials to be posted should be submitted to the Coordinator of Student Activities for approval. The Office of Student Activities will post all materials in predesignated

areas. Materials posted without approval may be removed. Sauk Valley Community College assumes no responsibility for damage or removal of posted materials.

The Office of Student Activities will also be responsible for keeping all posted materials up-to-date. The permanent bulletin boards located in the first floor mall, the west end of the second floor and in the stairwells on the second floor are primarily intended for general college publicity materials.

Moveable bulletin boards located throughout the building are primarily intended for official school announcements, general information, and student activity publicity. All materials posted on the bulletin boards other than official school announcements must be approved by the Coordinator of Student Activities.

614.01 Student Activities Including Assembly, Rally, or Demonstration

A. Responsibility

Establishment of these policies is the legal responsibility of the governing Board of Sauk Valley Community College in accordance with provisions of House Bill 1719 74th Illinois General Assembly. Nothing contained in these policies shall be construed to restrict the power of the Board to alter, amend, revise, or repeal these policies in whole or in part from time to time.

B. Freedom of Speech

In the democracy in which we live, every person has the right of freedom of speech and assembly and the right to exercise these freedoms freely, if he/she does not interfere with the rights of others.

In the pursuit of these freedoms; the Board, the administration, and the Student Government of Sauk Valley Community College pledge equal emphasis to its responsibilities in three areas: 1) Vigorous protection of the rights of all students and encouragement of the free expression of ideas; 2) Unceasing efforts to keep the channels of communication open to all suggestions for change; and 3) A guarantee to the people of the community and to the great majority of the students that the educational process will not be disrupted.

Corrected in policy book
the Constitution, to freedom of speech, peaceful assembly,

petition, and association. Students and student organizations as well as other members of the college community (faculty, other staff, board members, and alumni), may examine and discuss all questions of interest to them, and express opinions publicly as well as privately. The college community may support causes by lawful means which do not disrupt the operation of the college or interfere with the normal use of the college's facilities.

C. Procedures

The following steps must be carried out before any student activity, including assembly, demonstration, or rally, may occur on the Sauk Valley Community College campus.

1. Any student or group of students desiring to hold an activity must contact the President or the Secretary of the Student Government.
2. A form in duplicate requesting the time, date, desired location, and purpose of the activity must be completed and submitted to the Office of the Student Government at least seven administrative work days prior to the activity.
3. The Student Government may then approve or disapprove any request within four days after receiving the request, after consultation with the Coordinator of Student Activities who is responsible for the approval and coordinating of the Activity Calendar.

4. In the event the request for an activity is disapproved, the group has the right to appeal the decision to the Vice President of Student Services.
5. In the event an activity is held without approval, the group will be subject to disciplinary procedures.

D. Problems

In the event that a student group interferes with normal operations of the College's functions and services, the following procedures shall be invoked.

1. The group involved shall be informed of the following channels for the discussion and resolution of complaints:
 - 1) Student Government;
 - 2) Vice President of Student Services;
 - 3) Student Conduct Review Board
 - 4) College President; and
 - 5) Board of Trustees, in that order.
2. Every attempt should be made to discuss issues rationally and to avoid violence or the use of force, but no attempt shall be made to discuss issues under situation of duress (forcible restraint or restriction, compulsion by threat, or unlawful restraint).
3. The judgement in determining whether the action taken by the group is disruptive shall be made by the College President or his/her duly appointed representative,

after discussion with representatives of the Student Government.

4. If the action is determined to be disruptive, a written dispersal signed by the President, or a duly assigned representative, will be issued to the group or organization leader. If compliance is refused, each student involved shall be suspended from status as a student along with the rights and privileges of a student.
5. Those students suspended from the College may petition for readmission to the College to the Student Conduct Review Board. This board shall meet within ten administrative work days after any suspension following procedures outlined in 621.01 and decision submission outlined in 621.02.
6. The administration shall reserve the right to request law enforcement authorities to restore the College to its normal operations by whatever means are appropriate and necessary, and at any time when violence, vandalism or personal injury occurs, or is threatened.
7. Any student group making use of the College facilities without prior approval of the Student Government will subject themselves to charges of trespass.

Changed 4-28-97

615.01 Student Motor Vehicle Registration Parking Regulations

A. Registration and Parking Decals

1. A parking decal is required to park in all parking areas owned and maintained by the College.
2. All student-operated motor vehicles including those vehicles operated by part-time and evening students must be registered with the Business Office.
3. For the purpose of definition, a motor vehicle includes motor bikes, motor scooters, motorcycles/trucks, vans and automobiles.
4. Student registration will be valid from **AUGUST 1** to **JULY 31** of the following year. Upon registration and payment of an established fee the student shall receive a parking decal. The fee established by the board will be charged to all vehicles registered. No refunds will be given. All vehicles must be registered at the time of semester class registration or no later than the end of the first week of classes of each semester. Information on the vehicle license will be required to complete vehicle registration.
5. Students must report any change of address or ownership on the registered automobile.

6. Special handicap permits will be issued to physically disabled or hardship cases upon request to Campus Security and upon presentation of a doctor's statement indicating the medical necessity for the special parking permit (Room 1C14).

B. Parking Regulations

1. The responsibility of finding a legal parking space rests with the vehicle registrant. Lack of immediate space or inclement weather is not considered a valid excuse for violation of parking regulations.
2. Students may park in all areas except those areas that are designated as **STAFF, SERVICE, VISITORS or LOADING ZONES**. The east, west (Lots C and D) and south (Lot A) parking areas are reserved for student vehicles.
3. Parking is not permitted on the roadway, next to the curbing on the roadway, in or about the entrance to the building, or any other areas designated as **NO PARKING**. All yellow marks on curbing indicate **NO PARKING ZONES**.
4. Parking is prohibited at all times on grass plots, or tree plots, or any other place where parking would mar the landscape of the campus, create a safety hazard or interfere with the use of the college facility.
5. **ANY VEHICLE PARKED IN A NO PARKING AREA, BLOCKING AN ENTRANCE TO A BUILDING, EXCEEDING**

THE 15 MINUTE LIMIT IN THE LOADING ZONES, OR IN SUCH A MANNER AS TO OBSTRUCT THE FLOW OF TRAFFIC, MAY BE TOWED AWAY AT THE EXPENSE OF THE OWNER.

6. Traffic and parking signs should be obeyed at all times. Posted campus speed limits should be strictly adhered to especially when approaching congested areas. All vehicles shall be parked in such a manner so as not to occupy more than one regular parking stall.
7. If a student's registered car is being repaired and an unregistered vehicle is being used, students should park in the student parking and obtain a temporary permit from Campus Security (Room 1C14).
8. All vehicles should park head-on with the front of the car facing the curb.
9. All accidents involving a motor vehicle on campus shall be reported to Campus Security (Room 1C14).

C. Parking Violations

1. Upon receipt of a parking violation, the student has five days in which to pay the \$5 parking penalty. Payment should be placed in the parking violation envelope, sealed and returned to the Business Office (Room 3K10) or dropped off in the Information Center (Rm 1K13).

2. After five days have elapsed from the time of the violation, all fines will be assessed according to a graduated scale as follows:

After five days have elapsed from the time of the violation, the fine will increase to \$15.

All tickets not paid within ten days of the violation will be charged \$30.

2/12/79
3/23/87
6/22/92
11/28/94

616.01 Code of Student Conduct and Disciplinary Procedures for
Sauk Valley Community College

The **Code of Student Conduct** has been established to control action going beyond the exercise of such rights, to maintain order on campus and to guarantee the broadest range of freedom for all who come to learn at Sauk Valley Community College.

Each student is responsible for knowledge of and compliance with this **Code of Student Conduct**, which is available through the Student Activities Office (1M4), the Counseling Office (1H2) or from the Office of the Vice President of Student Services (3L10).

The College further recognizes each student's right to procedural due process, including notice, an opportunity to respond to the allegations, and an appeal process. Any student cited for violation of the **Code of Student Conduct** will:

1. Receive notice of the alleged violation.

The notice will include:

- a) the specific code violations; and
 - b) reference to the process and rights of students as indicated in the **Code of Student Conduct**.
2. Be provided an opportunity to respond to the charges.
 3. If necessary, appeal the decision.
 4. Not be permitted to withdraw from the College with a clear record until such charges have been resolved.

Students wishing to discuss the alleged violation before the hearing occurs should contact the Vice President of Student Services.

I. Proscribed Conduct

A. Jurisdiction of the College

The **Code of Student Conduct** applies and discipline may be imposed for conduct which occurs on College premises, at off campus recreational or instructional sites, at any College-sponsored event, or at any College supervised or provided activity, transportation or facility.

B. Conduct--Rules and Regulations

Students at Sauk Valley Community College are expected to demonstrate qualities of morality, honesty, civility, honor, and respect. Behavior which violates these standards for which discipline may be imposed includes, but is not limited to, the following:

1. Acts of dishonesty, including, but not limited to:
 - a. cheating which includes, but is not limited to:
 - (1) use of any unauthorized assistance, resources or materials in taking quizzes, tests or examinations;
 - (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; or
 - (3) the acquisition, without permission, of a test or other academic material belonging to Sauk Valley Community College, to any department, or to any staff.

- b. plagiarism which includes, but is not limited to:
 - (1) use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgment;
 - (2) unacknowledged use of materials prepared by another person;
 - (3) use of any agency engaged in the selling of term papers or other academic materials.
 - c. furnishing false information to any College official, faculty member or office.
 - d. forgery, alteration or misuse of any College document, record, form, or instrument of identification.
 - e. alteration or sabotage of another student's work, such as tampering with laboratory experiments.
 - f. tampering with the election of any College-recognized student organization or the student trustee election.
- 2. Disruption or obstruction of any operation of the College, including, but not limited to, teaching, disciplinary proceedings, College activities, public services functions on or off campus, or other authorized non-College activities when the act occurs on College premises.
 - 3. Physical abuse, verbal abuse, threats, intimidation, harassment, hazing coercion, and/or other conduct which threatens or endangers the health or safety of any person.

4. Sexual harassment which includes any unwelcome sexual advances or requests for sexual favors or any conduct of a sexual nature when:
 - a. such conduct has the purpose or effect of interfering with an individual's educational performance or extracurricular activities; or creating an intimidating, hostile or offensive educational environment.
 - b. such conduct has the purpose or effect of interfering with an individual's work performance; or creating an intimidating, hostile or offensive working environment.
5. Attempted or actual theft of or damage to property of the College or other property of a member of the College community or other personal or public property.
6. Failure to comply with directions of College officials or law enforcement officers acting in performance of their duties and/or failure to identify oneself to these persons when requested to do so.
7. Unauthorized possession, duplication or use of keys to any College premises; or unauthorized entry to, occupancy of, or use of College premises.
8. Violation of published College policies, rules, regulations, or procedures.

9. Violation of federal, state, local law or Board policy.
10. Gambling in any form.
11. Use, possession or distribution of a narcotic or other chemical substance except as expressly permitted by law.
12. Use, possession or distribution of alcoholic beverages except as expressly permitted by the law and College regulations, as well as public intoxication.
13. Illegal or unauthorized possession of firearms, fireworks, explosives, other weapons, or dangerous chemicals on College premises, off-campus instructional sites, or at College-sponsored or supervised functions.
14. Participation in a campus demonstration which disrupts the normal operations of the College and infringes on the rights of other members of the College community; leading or inciting others to disrupt scheduled and/or normal activities within any campus building or area; intentional obstruction which unreasonably interferes with freedom of movement, either pedestrian or vehicular, on campus.

15. Obstruction of the free flow of pedestrian or vehicular traffic on College premises, or at College-sponsored or supervised functions.
16. Conduct performed in such unreasonable manner as to alarm another and which is disorderly; aiding, abetting, or procuring another person to breach the peace.
17. Theft or other abuse of computer time, including but not limited to:
 - a. unauthorized entry into a file to use, read or change the contents, or for any other purpose;
 - b. unauthorized transfer of a file;
 - c. unauthorized use of an individual's identification and password;
 - d. use of computing facilities to interfere with the work of a student, faculty member or College official;
 - e. use of computing facilities to interfere with operation of the College and other computing systems;
 - f. unauthorized use or copying of copyrighted software;
 - g. the installation or use of a program whose effect is to damage the media or files;
 - h. unauthorized use of computer time for personal, business or illegal purposes;
18. Unauthorized use of College telephones or facsimile (fax) machines.

19. Abuse of the student conduct review procedure, including, but not limited to:
 - a. failure to obey the summons of a Student Conduct Review Board or College official;
 - b. falsification, distortion or misrepresentation of information before a Student Conduct Review Board.
 - c. disruption or interference with the orderly conduct of a proceeding;
 - d. bringing about charges without cause;
 - e. attempting to discourage an individual's proper participation in or use of the procedure;
 - f. attempting to influence the impartiality of a member of the Student Conduct Review board prior to and/or during the course of the proceeding;
 - g. harassment (verbal or physical) and/or intimidation of a member of the Student Conduct Review Board to, during and/or after a proceeding;
 - h. failure to comply with the sanction(s) imposed under the **Code of Student Conduct**;
 - i. influencing or attempting to influence another person to commit an abuse of the process.
20. Children are not to accompany students to classes unless special instructor permission is given and they are not to be left unattended.

C. Violation of Federal, State or Local Laws and College Discipline

1. College disciplinary proceedings may be instituted against a student charged with violation of a federal, state or local law which is also a violation of this Code; that is, if both violations result from the same factual situation without regard to pending civil litigation in court or criminal arrest and prosecution. Proceedings under this Code may be carried out prior to, simultaneously with, or following civil or criminal proceedings off campus.
2. When a student is charged by federal, state or local authorities with a violation of law, the College will not request or agree to special consideration for that individual because of his or her status as a student. If the alleged offense is also the subject of a proceeding before the Student Conduct Review Board, however, the College may advise off-campus authorities of the existence of the Code and of how such matters will be handled within the College community. The College will cooperate fully with law enforcement and other agencies in the enforcement of criminal law on campus and in the conditions imposed by criminal courts for the rehabilitation of violators who are also students.

II. Vice President of Student Services Authority

A. The Vice President of Student Services is responsible for administration of the **Code of Student Conduct**.

B. The Vice president of Student Services has the authority, in the Vice President's discretion, to impose discipline as provided herein Sections 4 A (1), (2), (3), (4), (5), (6), (7), (8), (9) and (10). The Vice President of Student

Services has the authority and discretion to recommend College suspension or College expulsion. The Vice President of Student Services may, in her discretion, refer any disciplinary matter to the Student Conduct Review Board.

C. The Vice President may delegate her authority to one or more other administrators. All reference to the "Vice President of Student Services" or to "the Vice President" in this **Code of Student Conduct** includes such designees, unless specifically stated to the contrary.

D. Confidential files should be maintained by the Vice President of Student Services for the purpose of recording actions taken incident to Article 616.01.

III. Procedures in Cases Involving Possible Discipline

A. Charges or Claims of Violation of Code of Student Conduct

Any member of the College community may file charges against any student for misconduct. Charges will be prepared in writing and directed to the Vice President of Student Services. Any charge should be submitted within five administrative work days after the event takes place.

B. Investigation

The Vice President of Student Services will conduct an investigation to determine if the charges should proceed. Following the investigation, the Vice President of Student Services shall make a determination of whether there are sufficient facts to warrant a belief that a violation of the **Code of Student Conduct** could have occurred.

C. Notice to Student

Any student against whom charges of misconduct have been filed shall be notified of the accusation of violation of the **Code of Student Conduct**, as provided in this Policy.

D. Hearing

In the event the Vice President of Student Services determines there is cause to believe there may have been a violation of the **Code of Student Conduct**, the Vice President shall determine whether the matter may be resolved informally, without a hearing. If the problem is not resolved informally, in her discretion the Vice President will either: (1) conduct a hearing, at which time the accused student shall have the opportunity to respond to the charge; or (2) refer the matter to the Student Conduct Review Board for a hearing. The Vice President shall be responsible for the conduct of the hearings he/she holds, and for establishing the rules which shall apply for the particular hearing. The Vice President shall inform the student of the rules which shall be applied.

E. Imposition of Discipline, and Decision After Hearing

If on informal resolution there is agreement as to discipline, the Vice President shall impose the disciplinary action agreed upon. If the Vice President conducts a hearing and determines that a violation of the **Code of Student Conduct** occurred, the Vice President may impose discipline as authorized in Section II, or, in her discretion, she may refer the matter to the Student Conduct Review Board for hearing. In the event that the Vice President of Student Services believes after hearing

that the violation warrants College suspension or College expulsion, the Vice President shall refer the matter to the Student Conduct Review Board for hearing and disposition. If, after the hearing, the Vice President determines no violation of the Code occurred, she shall render such decision.

F. Appeals

Rights to appeal are as provided in Section VI.

IV. Disciplinary Actions

A. The following are types of disciplinary action which may be imposed, singly or in combination:

1. Warning - Verbal or written notice to the student that the student is violating or has violated institutional rules, policies and/or regulations and that the continuation of such conduct or actions may result in further disciplinary action.
2. Reprimand - A formal letter of reprimand sent to the student stating the violations of the **Code of Student Conduct**. Repetition of conduct resulting in reprimand may result in further disciplinary action described below in paragraphs 3, 4, 5, 6, 8, 9, 10, 11, or 12.
3. Disciplinary Probation - A specified period of observation and review of conduct during which the student must demonstrate compliance with College rules and regulations. Terms of probation and the probationary period will be determined at the time the sanction is imposed. A student on disciplinary probation is subject to suspension for any further disciplinary referrals.
4. Limitation to Participate in a Selective Admission Program - Suspension or denied access to the opportunity to participate in a selective admission program.

5. **Suspension of Privileges or College Services** - Suspension of loss of right to specified privileges and College services for a specific period of time.
 6. **Restitution** - Compensation for loss, damage or injury. This may take the form of appropriate service and/or monetary or material replacement.
 7. **Discretionary Sanctions** - Work assignments, service to the College or neighboring communities, or other related discretionary assignments.
 8. **Limited Access** - Administrative restriction to selected parts/locations of campus sites.
 9. **Withdrawal from Class** - Administrative withdrawal with consequent loss of tuition and fees from a class or classes.
 10. **Temporary Suspension from Class** - Temporary suspension of the opportunity to participate in a class.
 11. **College Suspension** - Separation of the student, with consequent loss of tuition and fees, from the College for a definite period of time, after which the student may be eligible to return. Conditions for re-admission may be specified.
 12. **College Expulsion** - Permanent separation, with consequent loss of tuition and fees, of the student from the College.
- B. When the student violation is deemed severe enough by the Vice President of Student Services to warrant possible College expulsion or College suspension, the Vice President of Student Services will file with the President of the College and the Co-chairs of the

Student Conduct Review Board a notice of the necessity to convene for disciplinary action. Written notice to the student involved shall be served by certified mail, addressed to his/her usual place of abode or hand delivered. The notice shall include or contain the following:

1. a copy of these policies;
 2. specific factual allegations of misconduct and reference to any specific rules which the facts, as alleged, violate;
 3. notification of the Student Conduct Review Board convening time.
- C. Students may be directed to participate in counseling or educational seminars in lieu of, or in addition to, the imposition of disciplinary actions described in A above.
- D. Other than College expulsion, disciplinary sanctions will not be made part of the student's permanent academic record, but will become part of the student's confidential record maintained by the Vice President of Student Services.
- E. The following sanctions may be imposed upon clubs, groups or organizations:
1. Those sanctions listed in Section A Paragraphs 1, 2, 3, 4, 5, 6, 7, and 8.
 2. **Deactivation** - loss of all privileges, including College recognition, for a specified period of time.

V. Temporary Suspensions

A. Class Suspension

An instructor or the Vice President of Student Services may temporarily suspend the opportunity of a student to participate in a class, if either determines that the continued presence of the student would disrupt the educational process, or endanger the physical well-being of others in the classroom or immediate area.

1. Communication of Suspension of Student - The temporary suspension of the student will be promptly communicated to the student.

(a) If prompt action dictates that the temporary suspension be only communicated orally due to the urgency of the situation, the student will be given oral notification and then receive written notification of the reasons for the temporary suspension within three administrative work days from the removal.

(b) Except as provided in sub (a) above, the temporary suspension of a student must be communicated to the student in writing, and the written notice shall state the reasons for the temporary suspension.

(c) All temporary suspensions from the classroom initiated by the instructor shall be reported to the appropriate academic administrator or supervisor, and to the Vice President of Instruction and the Vice President of Student Services within one administrative work day of the temporary suspension from the classroom.

2. Any student temporarily suspended from a class by an instructor may be readmitted to that class only by the appropriate academic administrator or the Vice President of Student Services, following a conference with student.

B. College Suspension

In her discretion, the Vice President of Student Services may impose a College suspension prior to the hearing before the Student Conduct Review Board.

Interim suspension may be imposed only:

1. To insure the safety and well-being of members of the College community or preservation of College property; or
 2. To insure the student's own physical or emotional safety and well-being; or
 3. To avoid a threat of disruption of or interference with the normal operations of the College.
- A. During the interim suspension, students will be denied access to the campus(including classes), to off-campus instructional sites, and/or to all other College activities or privileges for which the student might otherwise be eligible, as the Vice President of Student Services determines appropriate.

VI. APPEALS

A. Disciplinary Action by Designees of Vice President of Student Services

A decision reached, or discipline imposed by a designee of the Vice President of Student Services may be appealed in writing within five administrative days to the Vice President of Student Services. The Vice President of Student Services shall render a decision on the appeal within five administrative days after receipt of the appeal.

B. Decision by Vice President of Student Services or Student Conduct Review Board

A decision reached or discipline imposed by the Vice President of Student Services herself, or by the Student Conduct Review Board may be appealed to the President of the College.

1. Time and Manner of Appeal - Appeal to the President shall be in writing containing the materials described in subsection 2 below, and must be presented to the Office of the President within five administrative work days from the date of issuance of the decision of the Student Conduct Review Board, or the Vice President of Student Services, as appropriate.

2. Content of Written Appeal - The written appeal shall include such information as the person bringing the appeal deems necessary to show that the decision reached was erroneous.

3. Record on Appeal - In considering the appeal, the President shall have available the report from the Student Conduct Review Board, or the Vice President of Student Services as appropriate,

along with any written documentation submitted at the hearing.

4. Time for President's Decision - The President shall render a decision on the appeal within ten administrative work days after receipt of the last to be received report and written documentation.

5. Referral to Board of Trustees - Upon review of the materials, if the College President deems it necessary, the President may defer the responsibility for decision on the appeal to the Board of Trustees of the College. In the event of such deferral, the President shall notify the accused student, and the Vice President of Student Services, and the matter shall be presented to the Board for its consideration at the next regularly scheduled Board meeting.

The Board shall render a decision on the appeal after due consideration.

- C. Rehearing - The right to appeal does not entitle a student to a full rehearing of his/her case.
- D. Scope of Appeal - An appeal will be limited to review of the initial process except when appropriate new evidence is presented.
- E. Change of Disciplinary Action on Appeal - If discipline is imposed, the Vice President of Student Services, the President or the Board of Trustees (as appropriate), who hears the appeal, may not impose a more severe disciplinary action than the original disciplinary action imposed. A disciplinary action may be reduced on appeal.
- F. Finality of Decision. The decision on appeal of the Vice President of Student Services under paragraph A above shall be final. The decision of the President on appeal pursuant to paragraph B shall be final, unless the President shall defer the decision to the Board of Trustees of the College, in which case the decision of the Board of Trustees shall be final.

VII. DEFINITIONS

- A. The term "College" means Sauk Valley Community College.
- B. The term "student," for the purposes of this code, includes all persons applying for admission or taking credit or non-credit courses provided by the College both full-time and part-time.
- C. The term "faculty member" means all full- or part-time teachers, counselors and librarians, excluding interns and student teachers.
- D. The term "official" includes any person employed by the College performing assigned administrative or professional staff responsibilities.
- E. The term "member of the College community" includes any person who is a student, faculty member, College official, or any other person employed by the College. A person's status in a particular situation will be determined by the Vice President of Student Services.
- F. The term "College premises" includes all land, buildings, facilities, and other property in the possession of or owned, used, or controlled by the College (including adjacent streets and sidewalks).
- G. The term "organization" means any number of persons who have complied with the formal requirements for College recognition.
- H. The term "will" is used in the imperative sense.
- I. The term "may" is used in the permissive sense.

VIII. INTERPRETATION AND REVISION

- A. Any question of the interpretation regarding the **Code of Student Conduct** will be referred to the Vice President of Student Services or a designee for final determination.
- B. The Code will be reviewed periodically and amended as necessary under the direction of the Vice President of Student Services.

621.01 Proceedings by the Student Conduct Review Board

The hearing before the Student Conduct Review Board includes an inquiry into the question of whether the alleged act giving rise to the recommended disciplinary action did in fact occur, and if so, what disciplinary action shall be imposed.

Proceedings and hearings before the Student Conduct Review Board will be conducted with the following guidelines:

1. Notice - The accused student shall be given not less than five administrative work day's advance written notice of the hearing. The notice shall be provided by the Student Conduct Review Board. The notice shall indicate the time, date and place of the hearing.
2. Non-public Hearing - The hearing shall not be public. For all stages of presentation of evidence, and argument to the Student Conduct Review Board, the Vice President of Student Services, an advisor to the Vice President of Student Services, counsel to the College, the accused student, the accused student's advisor, and, if the accused student is a minor, the accused student's parents or legal guardian, may be present. Admission of any other person to the proceedings, other than for purposes of testimony as a witness, shall be at the discretion of the Student Conduct Review Board.
3. Advisors and Attorneys - Any party or witness may be accompanied by such single advisor as such party or witness may chose. The advisor may be an attorney. The cost of any advisor to the witness or party shall be borne by that witness or party. An advisor is not permitted to speak or to

participate directly in the proceeding before the Student Conduct Review Board, and is not permitted to examine or cross examine witnesses.

4. Challenge of Members of Board - The accused student and the Vice President of Student Services may each request the removal of any member of the Student Conduct Review Board from hearing the cause for legitimate reason. Issues of removal shall be decided by the Student Conduct Review Board.
5. Multiple Accused Students - In hearings involving more than one accused student, the chairs of the Student Conduct Review Board, at their discretion, may require that the proceedings concerning each student be conducted separately.
6. Right to Present Evidence - The Vice President of Student Services, the accused student, and the Student Conduct Review Board may present witnesses or other evidence relating to the matter before the Student Conduct Review Board.
7. Order of Proceeding - The order of proceeding shall be as follows: the Vice President of Student Services shall first make an explanation of the charge or charges involved, and summarize the evidence to be presented by the Vice President of Student Services. The Vice President shall then present such evidence and witnesses as she deems appropriate relevant to the issues before the Student Conduct Review Board. Upon conclusion of the presentation, the accused student may summarize any evidence the accused student intends

to produce to the Board, and shall then proceed to offer testimony of any witnesses, and any documentary evidence the accused student may desire, relevant to the issues before the Student Conduct Review Board. After the accused student has concluded the presentation of witnesses and documentary evidence, the Vice President of Student Services may offer any additional witnesses or evidence desired. Thereafter, the Student Conduct Review Board may call any different witnesses and any additional evidence not previously presented.

8. Receipt of Documentary Evidence - Pertinent records, exhibits and written statements may be accepted by the Student Conduct Review Board in the discretion of the chairs.
9. Argument - After submission of all evidence, the Chairs shall call for any final remarks. The Vice President of Student Services may address any arguments to the Board. At the conclusion of the Vice President of Student Services' remarks, the accused student may address the Board regarding the matter being considered by the Board.
10. Deliberation - After the conclusion of the arguments, the Student Conduct Review Board shall enter into deliberations to reach its decision.
11. Absence of the Accused Student - In all cases, the facts and support of any charges will be presented and considered whether or not the accused student attends the hearing. Except in the event the student is charged with failing to obey the summons of the Student Conduct Review Board, or

summons of College official, no student may be found to have violated the Code of Student Conduct simply because the student failed to appear before the Student Conduct Review Board.

12. Continuances - The Student Conduct Review Board, in its sole discretion, may grant a continuance of proceedings when specifically requested by the accused student.
13. Miscellaneous - Matters relating to recess of proceedings, adjournment, relevance of matters submitted, limitation on time of argument, and orderly conduct of proceedings are in the discretion of the Chairs.

618.01 Student Conduct Review Board

Student Conduct Review Board shall be a subcommittee of the Student Services College Committee and shall be composed of four full-time students and four full-time faculty members. The Student Services Committee shall appoint the four faculty representatives and the four student members to the Student Conduct Review Board at the first meeting of the semester.

Any vacancies shall be filled by a 2/3 majority vote of all members of the Student Conduct Review Board. The Board shall designate one student member and one faculty member to act as co-chairs. The chairs shall be responsible for:

- a) chairing all meetings and hearings;
- b) providing accurate minutes of all meetings and hearings to Board members and others (when appropriate);
- c) ensuring that all procedures during hearings meet statutory and procedural requirements;
- d) keeping accurate records of all meetings, hearing, and hearing outcomes;
- e) ensuring that all sanctions are submitted in writing to the Vice President of Student Services.

All action taken by the Student Conduct Review Board under these procedures shall be taken by majority of the members present. A quorum shall consist of five members present. No member of the Board who was not present at all hearings shall vote upon sanctions except with the consent of the accused student, the Vice President of Student Services, and the Student Conduct Review Board.

Members are responsible for:

- a) possessing a copy of and being familiar with the process and its attendant policies and procedures;
- b) attending all meetings;
- c) maintaining strict confidentiality about all information pertaining to meetings and hearings.

The Vice President of Student Services shall facilitate the hearing by the Student Conduct Review Board, and shall provide advice to the Chairs regarding conduct of all hearings, and the application of College procedures and policies. The Vice President of Student Services may, in her discretion, have legal counsel to the College available to advise the Student Conduct Review Board regarding conduct of the proceeding and the application of College policies and law.

621.02 Decision of the Student Conduct Review Board

The Student Conduct Review Board shall render its written decision within ten administrative work days of the hearing. It shall send its decision to the Vice President of Student Services, to the President of the College, and to the accused student. Any minority opinions of the Student Conduct Review Board shall be transmitted, along with the decision of the Student Conduct Review Board.

1. When a student is found not guilty of violating the **Code of Student Conduct**, a written statement to the student will be issued that no violation of the **Code of Student Conduct** has been determined, and all records will be expunged.
2. When the Student Conduct Review Board determines that a student has violated the **Code of Student Conduct**, the Student Conduct Review Board will collectively determine the disciplinary action to be imposed, as provided in Section IV.
3. In the event the Student Conduct Review Board is unable to agree upon a decision, the Student Conduct Review Board shall so advise the President of the College and the Vice President of Student Services within the time provided above. The Vice President of Student Services shall forward the materials required by Policy 623.01 to the Board of Trustees at its next regularly scheduled meeting. The Board shall then set a time for disposition of the matter. The Board will establish such procedures as are appropriate under the specific circumstances to permit resolution of the matter.

622.01 Action by the College President

When the decision of the Student Conduct Review Board is final, the College President shall direct such actions as are necessary to carry out the decision.

All Student Conduct Review Board decisions are effective upon notification to the student by certified mail or hand delivery.

623.01 Action by the Board of Trustees

A full record of all Student Conduct Review Board proceedings which are referred to the Board of Trustees for decision shall be presented to the Board in advance thereof. The decision of the Board shall be based upon the record and evidence presented by the Student Conduct Review Board. The decision of the Board shall be final, and any discipline imposed shall take effect from and after the date of said decision.

624.01 Publication of the Code of Student Conduct

Copies of the Code of Student Conduct, along with the policies concerning the Student Conduct Review Board, shall be public knowledge. The Vice President of Student Services shall take further steps to make certain that the Code of Student Conduct is information known to the students and faculty. A copy of this policy shall appear in the student handbook and the college catalog.

02/12/79

625.01 Clubs and Organizations Policies

A. Student Government

The name of the governing organization of the Sauk Valley Community College student body is the Student Government. It is the responsibility of the Student Government to formalize and maintain approved policies and procedures for all recognized activities as outlined in the approved constitution.

B. Recognition of Clubs and Organizations

Student organizations must be fully recognized by the Student Government and officially recognized by the College President and the Board of Trustees. College recognition provides certain privileges, which include:

1. College sponsorship of the organization in College publications.
2. Use of College facilities and services.
3. The possible assignment of monies from the Comprehensive Fee Fund.

C. Establishment of a Student Organization

To be formally recognized as a club or organization, a group must complete two steps.

First, the group must present the following information in writing to the Office of Student Activities:

1. A proposed constitution or operating rules, including the aims and requirements of membership, objectives, and organizational structure; and
2. A list of 1) members, 2) temporary chair or officers, 3) source of funds and financial obligations, and 4) the College advisor.

Second, the group shall send a representative to the Student Government meeting at which the recognition of the proposed club shall be voted on by the Student Government. The group will be notified of the appropriate Student Government meeting date by communication from the Student Activities Office to the College advisor. The purpose of representation at this meeting is to clarify any questions relating to the establishment of the club and its purpose. Club representation at this time also serves to familiarize the club with Student Government procedures and facilities.

D. Criteria for Approval of Student Groups

Student groups will normally be approved if they follow the preceding procedures (Establishment of a Student Organization) and are in accord with the following criteria.

1. If the proposed organization is to be an affiliate of a national organization, the policies of the College take precedence over any policies or conditions of the national or parent organization. Copies of the constitution and other materials of the parent

organization must be filed with the application.

Official recognition is given by the College President and the Board of Trustees.

2. Affiliation of any student organization with any non-College group or organization must be fully recognized by the College President and the Board of Trustees.
3. Each student organization will continue to enjoy full freedom to recruit and select members from among the student body as stated in its constitution or operating rules. The practice of excluding individuals from membership in a recognized organization on the basis of race, color, religion, gender, age, or national origin will be subject to a warning, probation, or withdrawal of the organization's official recognition. At the present time, Illinois State Law forbids any fraternities or sororities on a community college campus whose criteria for membership selection is limited to closed secret selection procedures based upon the vote of the group. Therefore, all student social organizations must be open to all students showing an active interest.
4. Active membership in recognized student organizations is limited to registered and continuing students and to members of the College faculty and staff.

5. A major office holder (editor, vice-president, secretary, committee chair, etc.) must be at least a part-time (six credit hours or more) student and clear of academic probation as defined by the College.
A student may only hold one major office unless approval is given by the Vice President of Student Services.

E. Maintaining Active Status

Student groups must adhere to the following guidelines and procedures to maintain their status as active organizations:

1. Keep a current constitution on file in the Student Activities Office;
2. File each semester a list of current officers in the Student Activities Office;
3. Maintain all funds in the Business Office and follow the financial procedures established by the College;
4. Maintain at least one College advisor to advise the organization;
5. Register all fund-raising drives with the Student Activities Office;
6. Adhere to the Student Government Constitution and By-laws, particularly regarding club representation on the Student Government; and

7. Adhere to College regulations, including the scheduling and conduct of activities and membership.

F. The College Advisor

Each club and organization is required to have at least one College advisor. The advisor may be a member of the faculty, administration or support staff. The advisor, will, as a part of his/her duties:

1. Attend meetings as much as possible;
2. Be active with the group in advising the formulation and execution of its policies and program;
3. Supervise club activities or designate an appropriate substitute, and sign all Reservation of Facilities forms;
4. Supervise financial transactions and sign all requisitions; and
5. Help the group evaluate its program in relation to its purpose and objectives.

Considerable responsibility is placed on the College advisor to be knowledgeable of all aspects of the club or organization's activities. Advisors are instruments in assisting the clubs in becoming an integral part of the educational process at Sauk Valley Community College. A spirit of mutual cooperation and an understanding attitude on the part of both students and advisors will help the organization to grow, develop, and realize its objectives.

G. Operations

1. Club Meetings

Clubs and organizations are permitted use of Sauk facilities on a first-come, reservation basis, consistent with the Facilities Utilization Policy.

2. Facilities Usage

The Facilities Utilization Policy establishes the priorities for College functions, rental rates for non-college functions, and supplemental regulations for building use. It is particularly pertinent to the planning of events with large attendance.

3. Publicity

The quality of publicity often determines the success of an activity. For events open to the community, assistance with publicity in local newspaper, radio stations, etc., should be requested from the Office of College Relations.

The variety of on-campus publicity is limited only by originality and common policy. For example, an overload of paper in the building tends to reduce general student awareness of what is publicized. Certain policies have been established to guarantee that all groups have equal opportunity to publicize events within the confines of the building.

- a. All posters, notices, and bulletins, including off-campus advertising, must be approved and stamped by the Student Activities Office before displayed or issued on the Sauk Valley Community College campus. Publicity in off-campus locations must also be approved prior to posting by the Director of College Relations.
- b. The maximum size for individual student, club, and election posters for indoor display shall be 24" x 16" unless otherwise determined by the Student Activities Coordinator.
- c. No materials will be placed over or obstruct the view of previously posted materials.
- d. No materials will be placed on any entrance, brick or wood surfaces, or painted wall and surfaces.
- e. Materials to be posted will be thumbtacked on bulletin boards; masking taped on specified windows; or tied by string other binding materials for previously approved areas.
- f. All posted materials must be removed by the organization or individual concerned within one (1) regular school day following the advertised event.
- g. Defacing of posters or property will be looked upon as a serious violation and will be dealt with accordingly.
- h. Generally, publicity for school activities may be posted two (2) weeks prior to the event.
- i. Materials not approved will be removed.

H. Business Procedures

Each club and organization is required to maintain any and all funds belonging to that group in a special account maintained in the Business Office. This special account lends itself to greater fiscal continuity within the club from one year to the next, and requires adherence to the accounting procedures of the College. These procedures assure that funds are spent for legitimate purposes, consistent with the objectives of the club and within the guidelines of College policy.

1. Club Accounts

When the club or organization is officially recognized by the College, the Office of the Vice President of Student Services will open and maintain a financial record for that club. This record will indicate each club's share of the money maintained in the club agency account in the Business Office. Each club advisor and treasurer will also maintain a financial record of the club activity. Funds of disestablished clubs will revert to the Student Activities Restricted Fund Account.

2. Deposits

All clubs income from dues and other sources is deposited in the Business Office, through the Office of the Vice President of Student Services. The receipt is maintained in the Business Office where it is posted to the

Club's record. Grants from the Student Government will be automatically transferred at the written request of the Student Activities Coordinator into the club agency account.

3. Disbursements

A Club Disbursement Request must be completed and signed by the responsible club member and the club advisor. When approved by the Student Activities Coordinator or the Vice President of Student Services, this form will be filed in the Student Activities Office and is the basis for all club disbursements. This form must be signed by the Student Activities Coordinator or the Vice President of Student Services before its presentation to the Business Office.

Expenditures (\$25.00 or more) for equipment, supplies, and services should be processed on a purchase order, according to institutional policy. All requests for student travel funds must be submitted on the appropriate form, Student Activity Travel.

College services such as copying and duplicating services will be charged directly against the club account in the Business Office.

I. Disestablishment of the Club or Organization

Recognized student organizations will be considered eligible for disestablishment when one of the following criteria is met:

1. When an organization submits a written request for inactivity;
2. When all of the following conditions are fulfilled:
 - a. There is no record of any financial activity for the previous year;
 - b. No lists of officers or members have been submitted to the Student Activities Office for a period of one year; and
 - c. Any of the last listed officers or advisors verify the inactivity of a group;
3. When an organization is no longer represented on the Student Government as described in the Student Government Constitution and the By-Laws; and/or
4. When a club or organization indicates its inability to function within the policies of Sauk Valley Community College.

626.01 Illicit Use of Drugs, Abuse of Alcohol by Students and Prohibition of Tobacco

1. Statement of Goals - Sauk Valley Community College shall be a tobacco and drug free college, and shall avoid abuse of alcohol by its students.

2. Standards of Conduct - The manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in and on Sauk Valley Community College's owned and controlled property. This prohibition applies to all Sauk Valley Community College students. Except as is otherwise provided herein, the manufacture, distribution, dispensation, possession or use of alcohol is prohibited in and on Sauk Valley Community College's owned and controlled property. This prohibition applies to all Sauk Valley Community College students and staff.

3. Exceptions - Students of lawful drinking age may consume alcoholic beverages in reasonable amounts at College sponsored functions at which alcoholic beverages are served pursuant to the authority of the Board of Trustees of the College, and in accordance with Illinois law. College students, of lawful age, may dispense alcoholic beverages at College sponsored functions which alcoholic beverages are served pursuant to the authority of the Board of Trustees of the College, and in accordance with Illinois law.

4. Penalties for Violations of Policy - Any student determined to have violated this policy is subject to disciplinary action up to and including suspension or expulsion. In addition a student receiving financial aid may lose that aid. Imposition of the discipline shall be in accordance with the Disciplinary Procedures for Sauk Valley Community College.

627.01 Sauk Valley Community College Policy for Residency Verification

Students enrolling at Sauk Valley Community College shall be classified as In-District, Out-of-District, or Out-of-State for tuition and fee purposes:

1. In-District - An in-district student is one whose legal residence is within the boundaries of the Sauk Valley Community College District. All students applying for admission to Sauk Valley Community College are required to certify on the application that the address given is correct. New students to the district must reside in the district at least 30 days prior to registration to be eligible for in-district tuition.

Students who move into the district for reasons other than attending Sauk Valley Community College shall be exempt from the 30-day requirement if they demonstrate a verifiable interest in establishing permanent residency. Verification will consist of employment documentation, home purchase document and/or other legal documents.

Individuals who show proof of full-time employment in the College district will be considered an in-district student. Special cases regarding legal residency of students shall be considered individually.

Office of Admissions personnel will record the residency classification and initial it on the application form.

Returned mail to the college will be cause for the Admissions and Records Office to question residency. If unable to contact the student, records will be flagged and prior to any further registration the student will be required to display residency. Proof of residency will include: drivers license, voter's registration card, or an apartment lease. This will be verified by the Director of Admission and Records, and an appropriate residency classification will be assigned the student's records.

2. Out-of-District - Students who reside out-of-district, but are attending Sauk Valley Community College on an authorized chargeback are classified as out-of-district and will be charged in-district fees.

Students who reside out-of-district who are not part of a shared program will be charged out-of-district fees.

3. Out-of-State - Anyone who is a resident of another state at the time of the application will be considered an out-of-state applicant and charged out-of-state fees.

For Board Meeting of
October 28, 1996

Agenda Item I-2

COOPERATIVE EDUCATIONAL AGREEMENT WITH
ILLINOIS VALLEY COMMUNITY COLLEGE

We are asking Board approval to enter into a cooperative educational agreement with Illinois Valley Community College to allow all students of Bureau Valley School District to attend either Sauk Valley or Illinois Valley at "rates applicable to residents of each respective community college district".

RECOMMENDATION: Board approval of the attached resolution to allow all students of Bureau Valley School District to attend either Sauk Valley or Illinois at rates applicable to residents of each respective community college district.

COOPERATIVE AGREEMENT

between

COMMUNITY COLLEGE DISTRICT NO. 506

&

COMMUNITY COLLEGE DISTRICT NO. 513

This Agreement is entered into on this 28th day of October, 1996, by and between the Board of Trustees of Illinois Valley Community College District No. 513 (hereinafter called "IVCC"), and the Board of Trustees of Sauk Valley Community College District No. 506 (hereinafter called "SVCC")

WHEREAS, This Agreement is entered into pursuant to the 1970 Illinois Constitution; and

WHEREAS, Intergovernmental Cooperation Act provides legal authority for intergovernmental privileges and authority to be enjoyed jointly by school districts, community college districts, municipalities and other public bodies politic, and

WHEREAS, Bureau Valley School has been established pursuant to and in accordance with the Illinois Constitution; and

WHEREAS, IVCC and SVCC are Illinois Community Colleges organized under the statutes of the state of Illinois, and

WHEREAS, the parties hereto find that the provision of comprehensive, high quality educational programs are in the best interests of the local communities, and that it is in the best interests of the parties that the parties agree to allow students residing within the Bureau Valley School District to attend IVCC, or SVCC, at rates applicable to residents of each respective community college district;

Now, Therefore, the parties agree to implement the statements, findings, and policies as follows:

1. Residents and future residents of property which is within the current or future geographic boundaries of the Bureau Valley School District, shall have the right to attend IVCC, assuming eligibility and enrollment requirements are satisfied, at the applicable rate of in-district tuition.

2. Residents and future residents of property which is within the current or future geographic boundaries of the Bureau Valley School District, shall have the right to attend SVCC, assuming eligibility and enrollment requirements are satisfied, at the applicable rate of in-district tuition.

3. Residents and future residents of the Bureau Valley School District shall only be entitled to admission to technical or limited entry programs with specific entrance requirements at either community college upon determination by the applicable college of those requirements being satisfied. This shall include, but is not limited to, admission to the nursing program and other similarly situated programs.


4. This Agreement can be terminated by any party signatory hereto; provided, however, that said termination shall only become effective upon one (1) year written notice by the terminating party to the other parties signatory hereto.

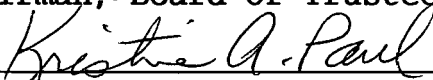
5. In the event that any provision of this Agreement shall be held invalid or unenforceable by any court of competent jurisdiction, the parties agree that, upon such holding, this Agreement shall be null and void.

6. No amendment or modification of any term or condition of this Agreement shall be binding or effective for any purpose unless expressed in writing and adopted by each of the parties as required by law.

7. This Agreement expresses the complete and final understanding of the parties with respect to the subject matter as of the date of its execution. Each party acknowledges that no representations have been made which have not been set forth herein.

BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 513


Chairman, Board Of Trustees

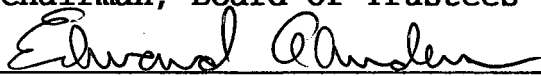

Secretary, Board Of Trustees

10-16-96

Date

BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 506


Chairman, Board Of Trustees


Secretary, Board Of Trustees

10-28-96

Date

For Board Meeting of
October 28, 1996

Agenda Item I-3

REVISED FACILITIES UTILIZATION POLICY

FIRST READING

We have had a committee of appropriate staff members reviewing Board Policy 512.01 Use of College Facilities. Attached is a draft of the new policies they are recommending and we are submitting them to the Board for first reading.

RECOMMENDATION: Board approval for first reading of the revised 512.01 - Use of College Facilities.

512.01 Use of College Facilities

A major responsibility of a comprehensive community college is to open its resources to the community it serves. The Board of Trustees may grant permission for use of college premises to recognized public and/or private citizen's organizations, provided the purpose of such renders a distinct educational and/or cultural value for the community. However, the education, co-curricular and community service of the programs of the college will normally take precedence over outside activities.

The Board of Trustees may deny the use of college facilities to any persons or group whose policy or practice is considered by the Board to be detrimental to the best interest of the college.

The rules and regulations for the use of buildings, grounds and vehicles are fully described in the following **Facilities Utilization Policy**.

2/12/79

1/24/83

SAUK VALLEY COMMUNITY COLLEGE FACILITIES UTILIZATION POLICY

Statement of Philosophy

A major responsibility of a comprehensive community college is to share its resources with the community it serves. This building utilization policy provides guidelines by which access to the College buildings and other physical facilities may be regulated and controlled.

Policy Guidelines

The priorities listed below refer to on-going college functions as well as meetings or activities which non-college groups, organizations, or individuals wish to schedule at SVCC on an occasional or one-time basis. Requests for the use of the college facilities on a regular or long-term basis must be addressed to the College President and require the approval of the Sauk Valley Community College Board.

The following priorities are established for utilization of facilities at Sauk Valley Community College:

PRIORITY #1: INSTRUCTION

SVCC Classroom instruction. (No fees assessed).

PRIORITY #2: COLLEGE RELATED ACTIVITIES

College related activities initiated and participated in by SVCC faculty, students, or staff. (No fees assessed).

PRIORITY #3: EDUCATIONAL INSTITUTIONS

Cooperative activities on an occasional basis with other educational institutions including local public schools and other colleges and universities. No rental fees assessed, but non-college groups are expected to pay the actual direct* costs incurred by the college instituting the cooperative activity. These costs will be determined by the Director of College Relations and/or the Director of Buildings and Grounds.

*Direct costs are those which may be connected clearly with the activity. Examples of direct costs are equipment, supplies, insurance, electrical hookups, air conditioning, or personnel such as custodial, security, lighting equipment operators, etc.

PRIORITY # 4: NOT-FOR-PROFIT GROUP ACTIVITIES

Cooperative activities on an occasional basis with local groups and organizations that may be of general interest to the Sauk Valley Community College student body, college staff, or community. Such organizations include churches, community service clubs, political action groups, hobby-leisure time organizations, and other governmental bodies. (Rental fees may be assessed based on the approved rental rate schedule for non-commercial groups.)

PRIORITY #5: COMMERCIAL

Commercial ventures that are profit-making and for private gain, but which by virtue of the events they sponsor may also provide a service to the college, its students, and/or the community. (Rental fees may be assessed based on the approved rental rate schedule for commercial groups.)

Any problems regarding interpretation of the above priorities or implementation of this policy shall be resolved administratively by the Director of College Relations and/or the Director of Buildings and Grounds.

RENTAL RATES

The following rates are those assessed for commercial activities (see Priority #5) and non-commercial activities (see Priority #3 and Priority #4). Unless stated otherwise these rates apply to all or any part of one day.

SCHEDULE OF RATES*

| <u>AREA</u> | <u>COMMERCIAL</u> | <u>NON-COMMERCIAL</u> |
|-------------------------------|--------------------------|------------------------------|
| Gymnasium | \$500 | \$200 |
| West Mall | 350 | 150 |
| Cafeteria | 200 | 100 |
| Little Theatre | 150 | 50 |
| East Mall | 140 | 50 |
| Private Dining Room | 100 | 40 |
| Classrooms | 75 | 25 |
| Athletic Fields | N/A | 25/game |
| Tennis Courts | N/A | 1/court |
| Track | 500 | 100 |
| Cross Country Course practice | N/A | 25/meet or |
| Parking Lots | 500 | 200 |
| Riverfront | 400 | 50 |
| Lawn | 300 | 50 |

*These are basic rates designed to include INDIRECT costs such as the use of rest-rooms, wear and tear on facilities, and routine maintenance. All DIRECT costs (as described on p. 515) associated with the activity are extra. The College reserves the right to charge commercial activities more than the rental rates established above by structuring a profit-sharing agreement between the College and sponsoring organization.

POLICY GUIDELINES

The Director of College Relations is delegated the authority to determine the priority classification and commercial aspect of a particular event and the need for insurance. The Director of Buildings and Grounds is responsible for providing personnel and a security force to successfully supervise the event.

Groups using college facilities must abide by the requirements of the laws of the State of Illinois, as well as the Building Regulations of Sauk Valley Community College. Specifically, the use of tobacco, alcoholic beverages or controlled substances is prohibited on college property, in college facilities, or vehicles. Any group using college facilities or college vehicles must be under the supervision of an adult at least 21 years of age.

IMPLEMENTATION PROCEDURES

Community Groups Outside organizations wanting to use college facilities may contact the Information Center to initiate the room reservation process. All outside groups (whether they are assessed a fee or not) are expected to complete the college form entitled "Agreement Granting Use of College Facilities". (Agreement is attached.)

Student Groups The following steps must be carried out before any student activity, including assembly, demonstration, or rally, may occur on the Sauk Valley Community College campus.

- Any student or group of students desiring to hold an activity must contact the President or the Secretary of the Student Government.
- A form (in duplicate) requesting the time, date, desired location, and purpose of the activity must be completed and submitted to the Office of the Student Government at least seven administrative work days prior to the activity.
- The Student Government may then approve or disapprove any request within four days after receiving the request, after consultation with the Coordinator of Student Activities who is responsible for the approval and coordinating of the Activity Calendar.
- In the event the request for an activity is disapproved, the group has the right to appeal the decision to the Vice President of Student Services.
- In the event an activity is held without approval, the group will be subject to disciplinary procedures.

Faculty Group - Faculty groups wishing to use college facilities for meetings of an academic or professional nature may schedule college facilities rent-free by contacting the Information Center.

Co-Sponsorship - Co-sponsorship can occur through the cooperative efforts of a College office such as the Student Activities Office, a SVCC student or faculty group and at least one of the following:

- a. A non-Sauk Valley Community College student group;
- b. A commercial group;
- c. A civic or governmental organization; and/or
- d. A group from another educational institution.

Any Sauk Valley Community College party intending to become involved with co-sponsoring an activity must request in writing and receive written approval for their activity from the Director of College Relations. All non-college groups co-sponsoring an event must sign the college form entitled "Agreement Granting Use of College Facilities".

SUPPLEMENTAL REGULATIONS

Advance Reservations - The College will consider reserving space, for approved outside organizations, no earlier than thirty days before the planned event.

Use of Marquee - The outside marquee will be utilized only for College events and activities.

Assignment of Space - The assignment of all space, with the exception of instructional and office space, has been delegated to the Director of College Relations. The Instructional Deans, in consultation with the Instructional Vice President, will assign all instructional spaces. The Deans are also responsible for room changes which can be affected only with their written approval. Office spaces will be assigned by the Vice President of Instructional Services.

Calendar of Special Events - All events which are not on the published college calendars must be scheduled in the Information Center, which maintains a calendar of special events. This calendar is issued before noon on Friday of every week when school is in session. If special custodial and engineering services or audio-visual equipment are needed, they should be requested when the event is scheduled. Request forms for space and special services must be completed at least one week prior to the event, but the events to be calendared should be cleared as soon as dates and times are firm. This is stressed so that no two major events shall be scheduled in the same facility at the same time.

Maintenance, Audio Visual, or Food Services - If maintenance, audio visual or food services are required for a calendared event, requests for these services should be included on the Room Reservation Request available at the Information Center. In the interest of coordination, so that services may be rendered most effectively, requests for services incidental to the normal program of the College should be directed to the Director of Building and Grounds. Direct requests to the maintenance staff for services should be avoided.

Traffic and Parking - Sauk Valley Community College is a commuter college designated to accommodate the use of private automobiles by the students, faculty, and employees. Therefore, it is incumbent upon each individual to make judicious use of campus drives and parking spaces. "Motor Vehicle Registration and Parking Regulations" have been approved by the Board of Trustees. Copies of these regulations may be obtained from the Business Office.

Key and Clearance - Appropriate keys are provided by the Director of Building and Grounds. Proper approval must be obtained from the Vice President of Administrative Services. Security of the buildings and equipment of the college are in part dependent on the careful handling of keys. Upon completion of employment each faculty or staff member is expected, prior to the receipt of his last paycheck, to obtain appropriate signatures on a clearance form indicating that all keys, supplies, library books, audio-visual equipment, etc, have been returned.

Safety and Security - Safety and security are the responsibilities of the Vice President of Administrative Services in consultation with the Vice President of Student Services. However, each person within the college community has the obligation to report suspicious persons and occurrences to a responsible college authority.

Building Security - Building security is a matter of concern to all college personnel. In order to control the number of personnel in the building after normal working hours, a check-in and check-out book is maintained in the north end of the dock area. On those occasions when no event is scheduled, all persons, with the exception of those persons on duty, must enter only through this entrance, sign the register noting time of entry, and reason for entry. On departure the individual will give only the time of departure. Each individual must be prepared to furnish at all times positive identification to properly constituted authorities. These security requirements are effective from 10:30 p.m. until 7:00 a.m. each weekday and from 12:30 p.m. Saturday until 7:00 a.m. on Monday when no events are scheduled, or at any other time that the buildings are officially closed.

Weather Alert - The office of the Vice President of Student Services will keep all personnel apprised of the status of weather warnings in the event of threatening weather.

Action to be Taken in Event of a Fire - All persons who are not actively engaged in fighting the fire shall file out of the building at the nearest exit. Personnel should not return to the building until all clear signal is given.

Smoking Policy - Smoking and the use of tobacco is banned in all Sauk Valley Community College buildings and vehicles.

Consumption of Food and Beverages - Food and beverages purchased in the dining and recreation rooms are to be consumed in those areas. Careless handling of food and beverages causes needless maintenance problems and increases the danger of vermin and damage to floors, furniture, and carpeting.

Civil Defense - Sauk Valley Community College is on the area civil defense tornado alert system and will be alerted of any tornado conditions that exist in a fifty mile radius. The basement of the building has been designated by the Director of Civil Defense of Lee County as the safest and best protection in case of an emergency evacuation situation. In the case of an alert, communication for evacuation will be given over the public address system and by word of mouth. All procedures will be under the direction of the Vice President of Student Services or the administrator-in-charge in conjunction with Security. Students and faculty will not be allowed to use their automobiles in leaving the area during an alert. When classes are not in session, evacuation procedures will be directed by the senior college official present.

Fire Regulations - Because of the isolated location of the college, all staff should be aware of the dangers of fire. A fire in the building should be sensed by the College fire alarm system. The system will automatically set off the klaxon horn on campus and alert the Dixon Rural Fire Station. If a fire is discovered before the alarm sounds, pull the nearest fire alarm box then call the operator (dial 0) and notify her of the location. The operator will announce the fire and its location over the public address system.

Emergencies and First Aid - In the event of an injury or emergency during the day, the switchboard should be notified and they in turn will notify Security and the Information Center in order to direct medical personnel to the location of the emergency. During the evening hours, the switchboard will notify Security and the administrator-in-charge. In all cases, follow the Emergency Procedures distributed by the Vice President of Student Services.

Lost and Found - The information Center maintains a lost and found service on the first floor. Articles which are found or turned in to the office should be sent to the Information Center as soon as possible.

Telephone Service - Telephones are a vital part of the college operation. Their primary use is for college business. Their proper care is the responsibility of the staff. The college must be reimbursed for any personal toll calls. Public phones are placed strategically throughout the facility. Their use by students and the public is encouraged.

College Grounds - Certain parts of the college grounds may be utilized by college and non-college organizations or groups if the activity in no way interferes with the educational program of the college. Application for the use of those areas such as tennis courts, baseball field, etc., must be made to the Director of Athletics, who will notify the Director of College Relations concerning such approvals. Non-college groups are required to sign the "Agreement Granting Use of College Facilities" as adopted by the Board of Trustees before using college grounds. Attention is invited to previous sections of these regulations. All persons utilizing college grounds are required to obey college regulations. Failure to do so may subject the person to ejection from the premises or even prosecution by civil authorities.

Library - The Sauk Valley Community College Library and Audio Visual Services are combined into one unit referred to as the Learning Resource Center (LRC). The purpose of the LRC is to support the instructional aims of the College by providing materials and equipment for faculty and students. The LRC Conference Room (3K3) is available for meetings by contacting the Coordinator of the Learning Resource Center, but is not available at any time the Library is closed.

2/11/79

1/24/83

3/23/87

11/28/94

1/22/96 (Smoking)

A major responsibility of a comprehensive community college is to share its resources with the community it serves. This building utilization policy provides guidelines by which access to the College buildings and other physical facilities may be regulated and controlled.

p. 514

SAUK VALLEY COMMUNITY COLLEGE
BUILDING AND GROUNDS UTILIZATION POLICY
FACILITIES

Statement of Philosophy

A major responsibility of a comprehensive community college is to open its resources to the community it serves. One vehicle through which this may be achieved is a building utilization policy that provides responsible students and community groups with open access to the college buildings and other physical facilities. It is recognized that weekends and early evening hours are normal time periods during which students, faculty, and community organizations would usually wish to schedule special activities at the college.

Policy Guidelines

The priorities listed below refer to on-going college functions as well as meetings or activities which non-college groups, organizations, or individuals wish to schedule at SVCC on an occasional or one-time basis. Requests for the use of college facilities on a regular or long-term basis must be addressed to the College President and require the approval of the Sauk Valley *community* College Board.

The following priorities are established for utilization of facilities at Sauk Valley Community College:

PRIORITY #1: INSTRUCTION

SVCC classroom instruction
(no fees assessed).

PRIORITY #2: COLLEGE RELATED ACTIVITIES

College related activities initiated and participated in by SVCC faculty, students, or staff. (No fees assessed).

PRIORITY #3: EDUCATIONAL INSTITUTIONS

Cooperative activities on an occasional basis with other educational institutions including local public schools and other colleges and universities. No rental fees assessed, but non-college groups are expected to pay the actual direct* costs incurred by college instituting the cooperative activity. These costs will be determined by the Director of College Relations and/or the ~~Vice President of Administrative Services~~. Director of Buildings and Grounds.

PRIORITY #4: NOT-FOR-PROFIT GROUP ACTIVITIES

Cooperative activities on an occasional basis with local groups and organizations that may be of general interest to the Sauk Valley Community College student body, college staff, or community. Such organizations include churches, community service clubs, political action groups, hobby-leisure time organizations, and other governmental bodies. (Rental fees ^{may be} assessed based on the ~~college's~~ ^{ed} approval rental rate schedule for non-commercial groups.)

~~*Direct costs are those associated with the activity such as equipment, supplies, insurance, electrical hookups, or personnel (custodial, security, lighting equipment, operators, etc.)~~

*Direct costs are those which may be connected clearly with the activity. Examples of direct costs are equipment, supplies, insurance, electrical hookups, air conditioning, or personnel such as custodial, security, lighting equipment operators, etc.

PRIORITY #5: COMMERCIAL

Commercial ventures that are profit-making and for private gain, but ^{which} by virtue of the events they sponsor may also provide a service to the college, its students, and/or the community. (Rental fees may be assessed based on the approved rental rate schedule for commercial groups.)

Any problems regarding interpretation of the above priorities or implementation of this policy shall be resolved administratively by the Director of College Relations and/or the Director of Buildings and Grounds.

Rental Rates

The following rates are those assessed for commercial activities (see Priority #5) and non-commercial activities (see Priority 34). Unless stated otherwise, these rates apply to all or any part of one day.

SCHEDULE OF RATES*

| AREA | COMMERCIAL | NON-COMMERCIAL |
|----------------------|------------|------------------------|
| Gymnasium | \$500 | \$200 |
| West Mall | 350 | 150 |
| Cafeteria | 200 | 100 |
| Little Theater | 150 | 50 |
| East Mall | 140 | 50 |
| Private Dining Room | 100 | 40 |
| Classrooms | 75 | 25 |
| Athletic Fields | N/A | 25/game |
| Tennis Courts | N/A | 1/court |
| Track/Stadium | 500 | 100 |
| Cross Country Course | N/A | 25/meet or practice |
| Parking Lots | 500 | 200 |
| Riverfront | 400 | 50 |
| Lawn | 300 | 50 |

*These are basic rates designed to include INDIRECT costs such as the use of toilets, wear and tear on facilities, and routine maintenance. ALL DIRECT costs associated with the activity are extra, (such as equipment, supplies, insurance, electrical hookups,) or personnel (such as custodial, security, lighting equipment operators, etc.) Note: the college reserves the right to charge commercial activities more than the rental rates established above by structuring a profit-sharing agreement between the college and the sponsoring organization.

POLICY GUIDELINES

The Director of College Relations is delegated the authority to determine the priority classification and commercial aspect of a particular event and to be responsible for requiring:

1. adequate insurance
2. personnel, and a security force necessary to successfully supervise the event

Groups using college facilities must abide by the requirements of the laws of the State of Illinois, as well as the Building Regulations of Sauk Valley Community College. Specifically, the use of alcoholic beverages or controlled substance is prohibited on college property or in college facilities. Any group using college facilities must be under the supervision of an adult at least 21 years of age.

IMPLEMENTATION PROCEDURES

Community Groups. Outside organizations wanting to use college facilities may contact the Director of College Relations to initiate a room reservation process. All outside groups (whether they are assessed a fee or not) are expected to complete the college form entitled "Agreement Granting Use of College Facilities".

Student Groups. Any student group whose meeting or activity is designed primarily for participation by its members only, shall be granted rent-free use of college facilities with the approval of the Coordinator of Student Activities. Any student group whose activity is designed primarily for the participation of Sauk Valley students at large or the general public, must receive the approval of both the Student Senate and the Coordinator of Student Activities.

Co-sponsorship can occur through the cooperative efforts of a College office such as the Student Activities Office, a SVCC student or faculty group and at least one of the following:

Faculty Group - Faculty groups wishing to use college facilities for meetings of an academic or professional nature may schedule college facilities rent-free by contacting the Information Center.

Co-Sponsorship - Co-sponsorship can occur through the cooperative efforts of the Student Activities Office or a Sauk Valley Community student or faculty group and at least one of the following:

- a. A non-Sauk Valley Community College student group;
- b. A commercial group;
- c. A civic or governmental organization; and/or
- d. A group from another educational institution.

Any Sauk Valley Community College party intending to become involved with co-sponsoring an activity must request in writing and receive written approval for their activity from the Director of College Relations. All non-college groups co-sponsoring an event must sign the college form entitled "Agreement Granting Use of College Facilities".

SUPPLEMENTAL REGULATIONS

Assignment of Space - The assignment of all space, with the exception of instructional and office space, has been delegated to the Director of College Relations. The Director of Admissions, Records, and Placement, in consultation with the Instructional Vice President, will assign all instructional spaces. He/she is also responsible for any room changes and non can be affected without his-her written authority. Office spaces will be assigned by the Vice President of Instructional Services.

Calendar of Special Events - All events which are not on the published college calendars must be scheduled in the office of the Director of College Relations, which maintains a calendar of special events. This calendar is issued before noon on Friday of every week when school is in session. If special custodial and engineering services or audio-visual equipment are needed, they must be requested at this time. Request forms for space and special services must be completed at least one week prior to the event, but the events to be calendared should be cleared as son as dates and times are firm. This is stressed so that no two major events should be scheduled in the same facility at the same time.

Maintenance, Audio Visual, or Food Services - If maintenance, audio visual or food services are required for a calendared event, requests for these services should be included on the Room Reservation Request available at the Information Center. In the interest of coordination, so that services may be rendered most effectively, requests for services incidental to the normal program of the College should be directed to the Director of Buildings and Grounds. Direct requests to the maintenance staff for services should be avoided.

Custodial and Engineering Services - In the interest of coordination so that the best services may be rendered, it is necessary that direct requests for services to the janitorial staff or plant engineers be avoided. Requests for services incidental to the normal program of the college should be directed to the Vice President of Administrative Services. If services are required for calendared special events, requests for these services must be made through the Director of College Relations who will make arrangements with the Vice President of Administrative Services.

Traffic and Parking - Sauk Valley Community College is a commuter college ^{designed to accommodate} ~~which necessitates~~ the use of private automobiles by students, faculty, and employees. Therefore, it is incumbent upon each individual to make judicious use of campus drives and parking spaces. "Motor Vehicle Registration and Parking Regulations" have been approved by the Board of Trustees. Copies of these regulations may be obtained from the ^{Business} ~~Office, of the Vice President of Student Services.~~

Key and Clearance - ^{are provided by} ~~Appropriate keys may be obtained from~~ the Director of Building and Grounds. Proper approval must be obtained from the Vice President of Administrative Services. Security of the buildings and equipment of the college are in part dependent on the careful handling of keys. Upon completion of employment each faculty or staff member is expected, prior to the receipt of his last paycheck, to obtain appropriate signatures on a clearance form indicating that all keys, supplies, library books, audio-visual equipment, etc, have been returned.

Safety and Security - Safety and security are the responsibilities of the Vice President of Administrative Services in consultation with the Vice President of Student Services.

However, each person within the college community has the obligation to report suspicious persons and occurrences to a responsible college ^{authority.} ~~community has the obligation to report suspicious persons and occurrences to a responsible college authority.~~

Building Security - Building security is a matter of concern to all college personnel. In order to control the number of personnel in the building after normal working hours, a check-in and check-out book is maintained in the ^{north end of the dock area.} ~~boiler room at the west entrance.~~ On those occasions when no event is scheduled, all persons, with the exception of those persons on duty, must enter only through this entrance, sign the register noting time of entry, and reason for entry. On departure the individual will give only the time of departure. Each individual must be prepared to furnish at all times positive identification to properly constituted authorities. These security requirements are effective from 10:30 p.m. until 7:00 a.m. each weekday and from 12:30 p.m. Saturday until 7:00 a.m. on Monday when no events are scheduled, or at any other time that the buildings are officially closed.

Fire Regulations - ~~Because of the isolated location of the college,~~ all persons should be aware of the dangers of fire. The fire should be picked up by the Honeywell fire alarm system, which will set off the klaxon horn. The alarm system is connected to the Dixon Rural Fire Protection ~~fire alarm system.~~

~~If a fire is discovered before the alarm sounds, call the operator by dialing 0 (zero) and notify her of the location. The operator will notify the Learning Resource Center which will give the location over the public address system. The operator will notify the Dixon Rural Fire Protection District at Dixon, 288-3321.~~

Action to be Taken in Event of a Fire - All persons who are not actively engaged in fighting the fire shall file out of the building at the nearest exit. Personnel should not return to the building until the all clear signal is given.

Smoking Policy - Smoking is banned at Sauk Valley Community College except in private offices and designated areas. Smoking is also banned in all college vehicles.


Consumption of Food and Beverages - Food and beverages purchased in the dining and recreation rooms are to be consumed in those areas. Careless handling of food and beverages causes needless maintenance problems and increases the danger of vermin and damage to floors, furniture, and carpeting.

Civil Defense - Sauk Valley Community College is on the area civil defense tornado alert system and will be alerted of any tornado conditions that exist in a fifty mile radius. The basement of the building has been designated by the Director of Civil Defense of Lee County as the safest and best protection in case of an emergency evacuation situation. In the case of an alert, communication for evacuation will be given over the public address system in the Learning Resource Center and by the word of mouth. All procedures will be under the direction of the Vice President of Student Services. Students and faculty will not be allowed to use their automobiles in leaving the area during an alert. When no students are present or classes are not in session, evacuation procedures will be directed by the senior college official present.

Notification of Alert - The office of the Vice President of Student Services will keep all personnel apprised of the status of the weather warning in the event of threatening weather.

Emergencies and First Aid - In the event of an injury or emergency during the day, the switchboard should be notified and they in turn will notify Security and the Information Center in order to direct medical personnel to the location of the emergency. During the evening hours, the switchboard will notify Security and the administrator-in-charge. In all cases, follow the Emergency Procedures distributed by the Vice President of Student Services.

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Emergencies and First Aid - In the event of an emergency, call the office of the Vice President of Student Services at ext. 271. If you have an injury or emergency after 4:30 p.m., dial the switchboard operator at ext. 0.

Lost and Found - The Information Center maintains a lost and found service on the first floor. Articles which are found or turned in to the office should be sent to the Information Center as soon as possible.

Telephone Service - Telephones are a vital part of the college operation. Their primary use is for college business. Their proper care is the responsibility of the staff. The college must be reimbursed for any personal toll calls. Public phones are placed strategically throughout the facility. Their use by students and the public is encouraged.

College Grounds - Certain parts of the college grounds may be utilized by college and non-college organizations or groups if the activity in no way interferes with the educational program of the college. Application for the use of those areas such as tennis courts, baseball field, etc., must be made to the Director of Athletics, who will notify the Director of College Relations concerning such approvals. Non-college groups are required to sign the "Agreement Granting Use of College Facilities" as adopted by the Board of Trustees before using college grounds. Attention is invited to previous sections of these regulations. All persons utilizing college grounds are required to obey college regulations. Failure to do so may subject the person to ejection from the premises or even prosecution by civil authorities.

Library - The Sauk Valley Community College Library and Audio Visual Services are combined into one unit referred to as the Learning Resource Center. The purposes of the Center is to support the instructional aims of the college by providing materials and equipment for faculty and students.

The control of the usage of the Library Conference Room in the Center (3K3) has been delegated to the Coordinator of the Learning Resource Center. This conference room will not be assigned at any time the library is closed.

2/11/79

1/24/83

3/23/87

11/28/94

1/22/96 (Smoking)

Library - The Sauk Valley Community College Library and Audio Visual Services are combined into one unit referred to as the Learning Resource Center (LRC). The purpose of the LRC is to support the instructional aims of the College by providing materials and equipment for faculty and students. The LRC Conference Room (3K3) is available for meetings by contacting the Coordinator of the Learning Resource Center, but is not available at any time the Library is closed.

SAUK VALLEY COMMUNITY COLLEGE
BOARD OF TRUSTEES
OCTOBER 28, 1996

| <u>SUMMARY OF BILLS PAYABLE</u> | <u>AMOUNT</u> |
|---------------------------------------|------------------------------|
| Pages 1-39 General Operating Funds | \$1,592,639.96 |
| Pages 40-44 Restricted Fund | 15,566.64 |
| Pages 45-52 Bookstore | <u>287,093.87</u> |
| TOTAL | <u><u>\$1,895,300.47</u></u> |

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY



PRESIDENT

SECRETARY

DATE 10-28-96

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|--------------|
| NUMBR | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | |
| G0001202-1203 | | VOID CHECKS | | | | | | | | |
| G0001204 | 09/27/96 | | Aldeen Golf Course | | 10002422 | 050600 | 460203 | 550900 | 6050 | 95.00 |
| G0001205 | 09/27/96 | AMECOL | American College Testing Progr | | 10001007 | 01 | 411000 | 540110 | 8010 | 1,850.00 |
| G0001206 | 09/27/96 | AMEEXP1 | American Express Financial Adv | | 10002493 | 01 | | 212010 | | 770.00 |
| G0001207 | 09/27/96 | AMOOIL | Amoco Oil Company | | 10002425 | 050800 | 415000 | 540150 | 6050 | 85.71 |
| G0001208 | 09/27/96 | 482080918 | Anderson, Tracy | | 10002393 | 01 | 512010 | 440115 | 8020 | 43.00 |
| G0001209 | 09/27/96 | ANDBOL | Andrew Bollman Photography | 18 | 10002426 | 01 | 212100 | 540700 | 8030 | 261.45 |
| G0001210 | 09/27/96 | BARNOB | Barnes & Nobel | | 10002427 | 101100 | 461410 | 590900 | 6090 | 240.00 |
| G0001211 | 09/27/96 | 205329509 | Behrendt, Richard | | 10002428 | 01 | 211000 | 550100 | 8010 | 70.28 |
| | | | | | | 01 | 211000 | 550100 | 8010 | 10.00 |
| | | | | | | 01 | 211000 | 520920 | 8010 | 10.00 |
| INVOICE TOTAL | | | | | | | | | | 90.28 |
| G0001212 | 09/27/96 | CAPGUA | Capital Guardian Trust Company | | 10002496 | 01 | | 212180 | | 550.00 |
| G0001213 | 09/27/96 | 327587478 | Cassens, Deborah | | 10002394 | 01 | 512010 | 440115 | 8020 | 103.20 |
| | | | | | | 01 | 512010 | 440235 | 8020 | 8.00 |
| INVOICE TOTAL | | | | | | | | | | 111.20 |
| G0001214 | 09/27/96 | CENILL | Centel-Illinois | 091696231 | 10002431 | 02 | 545000 | 570500 | 7060 | 2,617.40 |
| G0001215 | 09/27/96 | | Collins, Doug | | 10002416 | 050600 | 460201 | 550900 | 6050 | 120.00 |
| G0001216 | 09/27/96 | COMHOS | Community Hospital of Ottawa | | 10002391 | 01 | 352100 | 510320 | 1040 | 210.00 |

REPORT ARCHKR
FISCAL YEAR 1997
BANK: 1 Sterling Federal Bank- Ge (cont.)

Sauk Valley Community College
Check Register
From 09/27/96 To 09/27/96

RUN DATE: 10/21/96
TIME: 03:52 PM
PAGE: 2

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|----------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|---------------------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001217 | 09/27/96 | 483908003 | Cox, Terry J. | | I0002433 | 050600 | 460204 | 540120 | 6050 | | 63.00 |
| G0001218 | 09/27/96 | DANARE | Danville Area Community Colleg | | I0002424 | 050600 | 460202 | 550900 | 6050 | | 70.00 |
| G0001219 | 09/27/96 | 332621557 | Dawson, Charisma | | I0002395 | 01 | 512010 | 440235 | 8020 | | 10.00 |
| G0001220 | 09/27/96 | | DIRPRO | | I0002435 | 01 | 362100 | 540500 | 2010 | | 21.00 |
| G0001221 | 09/27/96 | 350447933 | Dorman, Maureen | | I0002392 | 01 | 512010 | 440115 | 8020 | | 10.00 |
| G0001222 | 09/27/96 | 324509115 | Drane, Paula | | I0002436 | 050500 | 414000 | 540190 | 6030 | | 67.02 |
| G0001223 | 09/27/96 | EQULIF | Equitable Life Assurance | | I0002491 | 01 | | 212020 | | | 232.00 |
| G0001224 | 09/27/96 | | Cancelled Check | | | | | | | | |
| G0001225 | 09/27/96 | 343421464 | Frana, Jerry | | I0002438 | 01 | 333300 | 550100 | 1030 | | 54.56 |
| G0001226 | 09/27/96 | FRALIF | Franklin Life Insurance Compan | | I0002492 | 01 | | 212060 | | | 512.50 |
| G0001227 | 09/27/96 | 475428664 | Fritz, Connie | | I0002397 | 01 | 512010 | 440115 | 8020 | | 43.00 |
| | | | | | | 01 | 512010 | 440235 | 8020 | | 25.00 |
| | | | | | | | | | | | INVOICE TOTAL 68.00 |
| G0001228 | 09/27/96 | GAYBRO | Gaylord Brothers | 0171242001 | I0002441 | 01 | 362100 | 540130 | 2010 | | 65.39 |
| G0001229 | 09/27/96 | 329428902 | Gospodarczyk, Thomas | | I0002512 | 050130 | 345400 | 540600 | 4090 | | 15.00 |
| G0001230 | 09/27/96 | 354340409 | Gover, Phil | | I0002443 | 01 | 311000 | 550100 | 8010 | | 22.63 |
| G0001231 | 09/27/96 | HORMAN | Horace Mann Insurance Company | | I0002503 | 01 | | 212080 | | | 107.50 |

| CHECK NUMBER | DATE | PAYEE/VENDOR NUMBER | NAME | INVOICE NUMBER VENDOR'S | INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|------------------------|--------------------------------|----------------------------|----------|------|--------|--------|------|--------------|
| G0001232 | 09/27/96 | ICEA | Illinois Community Educators A | 10002449 | | 01 | 341000 | 540600 | 2080 | 100.00 |
| G0001233 | 09/27/96 | ILLDEP | Illinois Department of Revenue | 10002490 | | 01 | | 210200 | | 6,572.79 |
| G0001234 | 09/27/96 | ILLMUT | Illinois Mutual | 10002511 | | 01 | | 211550 | | 27.26 |
| G0001235 | 09/27/96 | ILLSTA | Illinois State Board of Educat | 10002387 | | 01 | 331000 | 540110 | 2080 | 286.00 |
| | | | | | | 01 | 331000 | 550100 | 2080 | 6,158.00 |
| INVOICE TOTAL | | | | | | | | | | 6,444.00 |
| G0001236 | 09/27/96 | ILLVAL | Illinois Valley Community Hosp | 10002390 | | 01 | 352100 | 510320 | 1040 | 105.00 |
| G0001237 | 09/27/96 | INFREF | Information/Reference Group | 6705380 | | 01 | 362100 | 540500 | 2010 | 126.62 |
| | | | 6710185 | 10002453 | | 01 | 362100 | 540500 | 2010 | 87.51 |
| | | | 6720395 | 10002454 | | 01 | 362100 | 540500 | 2010 | 136.33 |
| | | | 6719409 | 10002455 | | 01 | 362100 | 540500 | 2010 | 130.58 |
| | | | 6722381 | 10002456 | | 01 | 362100 | 540500 | 2010 | 136.33 |
| | | | 6721437 | 10002458 | | 01 | 362100 | 540500 | 2010 | 75.94 |
| | | | 6728653 | 10002459 | | 01 | 362100 | 540500 | 2010 | 151.09 |
| | | | 6741109 | 10002461 | | 01 | 362100 | 540500 | 2010 | 95.47 |
| CHECK TOTAL | | | | | | | | | | 939.87 |
| G0001238 | 09/27/96 | 533466182 | Kim, Linda A. | 10002462 | | 01 | 311000 | 550100 | 8010 | 74.40 |
| G0001239 | 09/27/96 | 330624364 | Kirk, Daniel | 10002398 | | 01 | 512010 | 440235 | 8020 | 11.00 |
| G0001240 | 09/27/96 | 331281232 | Lagow, Larry | 10002463 | | 01 | 212100 | 550100 | 8030 | 224.37 |

REPORT FARCHKR
FISCAL YEAR 1997

BANK: A1 Sterling Federal Bank- Ge (cont.)

Sauk Valley Community College

Check Register

From 09/27/96 To 09/27/96

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| CHECK NUMBER | DATE | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-----------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| | | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001241 | 09/27/96 | | Lake County Athletics | | I0002466 | 050600 | 460305 | 550900 | 6050 | | 100.00 |
| G0001242 | 09/27/96 | LECLIT | Lecture Literary Management, I | | I0002467 | 050600 | 460500 | 540900 | 6050 | | 1,605.00 |
| | | | | | | 050110 | 343600 | 530200 | 4040 | | 1,605.00 |
| INVOICE TOTAL | | | | | | | | | | | 3,210.00 |
| G0001243 | 09/27/96 | 354487012 | Leseman, Jolene | | I0002470 | 050600 | 460303 | 550900 | 6050 | | 144.32 |
| | | | | | I0002471 | 050600 | 460305 | 550900 | 6050 | | 566.07 |
| | | | | | I0002477 | 050600 | 460305 | 530900 | 6050 | | 20.00 |
| | | | | | I0002478 | 050600 | 460305 | 530900 | 6050 | | 20.00 |
| | | | | | I0002479 | 050600 | 460305 | 530900 | 6050 | | 20.00 |
| | | | | | I0002480 | 050600 | 460305 | 530900 | 6050 | | 15.00 |
| | | | | | I0002481 | 050600 | 460305 | 530900 | 6050 | | 15.00 |
| | | | | | I0002483 | 050600 | 460305 | 530900 | 6050 | | 15.00 |
| | | | | | I0002484 | 050600 | 460305 | 530900 | 6050 | | 15.00 |
| | | | | | I0002485 | 050600 | 460305 | 530900 | 6050 | | 15.00 |
| | | | | | I0002486 | 050600 | 460305 | 530900 | 6050 | | 15.00 |
| CHECK TOTAL | | | | | | | | | | | 860.39 |
| G0001244 | 09/27/96 | LUTBRO | Lutheran Brotherhood | | I0002500 | 01 | | 212100 | | | 526.32 |
| G0001245 | 09/27/96 | MAGSYS | Magna Systems, Inc | | I0002487 | 01 | 362100 | 540500 | 2010 | | 920.00 |
| G0001246 | 09/27/96 | MAISTA | Main Stay Funds | | I0002494 | 01 | | 212170 | | | 75.00 |
| G0001247 | 09/27/96 | | March of Dimes Nursing Symposi | | I0002513 | 01 | 352200 | 550100 | 1040 | | 35.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRG | CHECK | AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001248 | 09/27/96 | 337702074 | Minson, Charla | | I0002429 | 101150 | 461415 | 590900 | 6090 | | 15.73 |
| G0001249 | 09/27/96 | MRK | Mr K's Mud, Sweat & Gears | | I0002430 | 050600 | 460202 | 540120 | 6050 | | 271.84 |
| G0001250 | 09/27/96 | 324804806 | Mudge, Jason | | I0002399 | 01 | 512010 | 440235 | 8020 | | 15.00 |
| G0001251 | 09/27/96 | 351461587 | Nelson, Lavon | | I0002423 | 050120 | 343200 | 590900 | 4040 | | 125.00 |
| G0001252 | 09/27/96 | 353409309 | Nesti, Ned J. | | I0002388 | 050120 | 343200 | 590900 | 4040 | | 859.00 |
| | | | | | | 050120 | 343200 | 540120 | 4040 | | 92.82 |
| INVOICE TOTAL | | | | | | | | | | | 951.82 |
| G0001253 | 09/27/96 | NORLIF | Northern Life Insurance Compan | | I0002499 | 01 | | 212120 | | | 85.00 |
| G0001254 | 09/27/96 | NORMUT | Northwestern Mutual Life Insur | | I0002495 | 01 | | 212130 | | | 75.00 |
| G0001255 | 09/27/96 | 389286758 | Oster, Charles | | I0002432 | 01 | 333500 | 550100 | 1030 | | 90.70 |
| G0001256 | 09/27/96 | 356780874 | Palmer, Patricia | | I0002400 | 01 | 512010 | 440235 | 8020 | | 5.00 |
| G0001257 | 09/27/96 | PRUMUT | Prudential Mutual Funds | | I0002498 | 01 | | 212140 | | | 100.00 |
| G0001258 | 09/27/96 | PUTRET | Putnam Retirement Plan Service | | I0002510 | 01 | | 212030 | | | 442.00 |
| G0001259 | 09/27/96 | ROCFAL | Rock Falls Chamber of Commerce | | I0002417 | 050130 | 345400 | 550100 | 4090 | | 20.00 |
| G0001260 | 09/27/96 | ROCRIV2 | Rock River Provision Co | | I0002434 | 050600 | 460500 | 540900 | 6050 | | 101.50 |
| G0001261 | 09/27/96 | ROCKVAL | Rock Valley College | | I0002421 | 050600 | 460203 | 550900 | 6050 | | 200.00 |
| G0001262 | 09/27/96 | 350727890 | Saenz, Tina M. | | I0002437 | 051400 | | 130905 | | | 100.00 |

| CHECK NUMBER | DATE | PAYEE/VENDOR NUMBER NAME | INVOICE NUMBER VENDOR'S INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|--|-------------------------------------|--------|--------|---------------|------|--------------|
| G0001263 | 09/27/96 | SCHEMP School Employees Credit Union | 10002504 | 01 | | 210700 | | 24,452.85 |
| G0001264 | 09/27/96 | SCTSOFT SCT Software & Resource Mgmt C | 10002440 | 01 | 513000 | 580903 | 8060 | 1,233.06 |
| G0001265 | 09/27/96 | 320621360 Seeley, R Scott | 10002401 | 01 | 512010 | 440115 | 8020 | 9.00 |
| G0001266 | 09/27/96 | 398402869 Seguin, Michael | 10002442 | 01 | 321000 | 550100 | 2080 | 140.30 |
| G0001267 | 09/27/96 | SHEDIL Shell Oil Company | 10002444 | 050800 | 415000 | 540150 | 6050 | 106.03 |
| G0001268 | 09/27/96 | STAUNI State Universities Retirement | 10002488 | 01 | | 210500 | | 19,482.69 |
| G0001269 | 09/27/96 | STEFED Sterling Federal Bank | 10002482 | 12 | 512120 | 520500 | 8020 | 2,129.33 |
| | | | | 12 | 512120 | 520600 | 8020 | 256.85 |
| | | | | | | INVOICE TOTAL | | 2,386.18 |
| | | | 10002489 | 01 | | 210100 | | 28,945.37 |
| | | | 10002505 | 01 | | 210400 | | 2,129.43 |
| | | | 10002506 | 01 | | 210300 | | 256.95 |
| | | | | | | CHECK TOTAL | | 33,717.93 |
| G0001270 | 09/27/96 | 357408108 Stewart, James | 10002445 | 050600 | 460203 | 550900 | 6050 | 81.49 |
| G0001271 | 09/27/96 | SAUFDU SVCC Foundation | 10002507 | 01 | | 211600 | | 10.00 |
| G0001272 | 09/27/96 | 354567590 Swarthout, Rhonda L | 10002446 | 050600 | 460401 | 530900 | 6050 | 45.00 |
| G0001273 | 09/27/96 | 318401202 Thomas, Sr., Robert | 10002447 | 01 | 362100 | 540500 | 2010 | 410.00 |
| G0001274 | 09/27/96 | TIACRE TIAA/CREF | 10002497 | 01 | | 212150 | | 5,140.27 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|----------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|---------------|--------------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | |
| G0001275 | 09/27/96 | TRICOU | Tri-County Press | | 10002420 | 01 | 212100 | 540600 | 8030 | 19.50 |
| G0001276 | 09/27/96 | TRUMAR | Trustmark Insurance | | 10002509 | 01 | | 211500 | | 870.58 |
| G0001277 | 09/27/96 | 484705603 | Ullrick, Steve | | 10002448 | 01 | 420000 | 550100 | 3010 | 39.06 |
| G0001278 | 09/27/96 | | University of Iowa | | 10002418 | 01 | 352400 | 550100 | 1040 | 165.00 |
| G0001279 | 09/27/96 | | University Union | | 10002452 | 01 | 441100 | 550100 | 3020 | 77.70 |
| G0001280 | 09/27/96 | USATOD | USA Today | | 10002457 | 01 | 362100 | 540600 | 2010 | 119.00 |
| G0001281 | 09/27/96 | WADREE | Waddell & Reed, Inc | | 10002386 | 01 | | 212160 | | 50.00 |
| | | | | | 10002502 | 01 | | 212160 | | 350.00 |
| | | | | | | | | | INVOICE TOTAL | 400.00 |
| | | | | | | | | | CHECK TOTAL | 400.00 |
| G0001282 | 09/27/96 | 339449956 | Wardell, Leah | | 10002460 | 01 | 441100 | 520720 | 3020 | 82.00 |
| G0001283 | 09/27/96 | WHICOU | Whiteside County Circuit Clerk | | 10002508 | 01 | | 210900 | | 173.33 |
| G0001284 | 09/27/96 | WOMBAS | Women's Basketball Coaches Ass | | 10002464 | 050600 | 460301 | 540120 | 6050 | 75.00 |
| G0001285 | 09/27/96 | 321703210 | Zeller, Andrea | | 10002402 | 01 | 512010 | 440115 | 8020 | 645.00 |

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| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|--------------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | |
| G0001286 | 10/03/96 | FIRBAN | First Bank/South | | 10002554 | 07 | | 120200 | | 700.000.00 |
| G0001287-1288 | | | VOID CHECKS | | | | | | | |
| G0001289 | 10/04/96 | ADAMAR | Adam's Mark Hotel | | 10002543 | 01 | 441100 | 550100 | 3020 | 218.10 |
| G0001290 | 10/04/96 | ATT | AT & T | 7392057221 | 10002556 | 02 | 545000 | 570500 | 7060 | 421.09 |
| G0001291 | 10/04/96 | ATTCRE | AT&T Credit Corporation | 101996341 | 10002602 | 01 | | 280200 | | 2,427.32 |
| | | | | | | 01 | 513000 | 560400 | 8060 | 717.89 |
| INVOICE TOTAL | | | | | | | | | | 3,145.21 |
| G0001292 | 10/04/96 | BLAHAW | Black Hawk College | | 10002574 | 01 | 322200 | 550100 | 1010 | 125.00 |
| G0001293 | 10/04/96 | 496783942 | Boone, Ricky | | 10002533 | 01 | | 130903 | | 150.00 |
| G0001294 | 10/04/96 | BRARES | Brandywine Restaurant and Loun | | 10002605 | 01 | 530010 | 550900 | 8040 | 500.49 |
| G0001295 | 10/04/96 | 371760774 | Breed, Thomas | | 10002552 | 01 | 441100 | 550100 | 3020 | 62.00 |
| G0001296 | 10/04/96 | 345345801 | Clevenger, Walter | | 10002548 | 01 | 361000 | 550100 | 2080 | 65.35 |
| G0001297 | 10/04/96 | | College of Lake County Counsel | | 10002563 | 01 | 441100 | 550100 | 3020 | 100.00 |
| G0001298 | 10/04/96 | COLHOU | Columbia House | | 10002582 | 01 | 323200 | 540120 | 1010 | 72.15 |
| G0001299 | 10/04/96 | CONMAN | Consolidated Management Co | | 10002561 | 01 | 342200 | 510320 | 1020 | 350.00 |
| G0001300 | 10/04/96 | | D & E Limo Service | | 10002557 | 01 | 110000 | 550100 | 8050 | 178.00 |
| G0001301 | 10/04/96 | 346488543 | Damhoff, Russ | | 10002558 | 050600 | | 113040 | | 400.00 |
| | | | | | 10002590 | 050600 | 460201 | 550900 | 6050 | 77.93 |
| CHECK TOTAL | | | | | | | | | | 477.93 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001302 | 10/04/96 | DAWSUB | Dawson Subscription Service | 667777 | I0002593 | 01 | 362100 | 540600 | 2010 | | 646.46 |
| | | | | 669457 | I0002595 | 01 | 362100 | 540600 | 2010 | | 166.92 |
| CHECK TOTAL | | | | | | | | | | | 813.38 |
| G0001303 | 10/04/96 | 324509115 | Drane, Paula | | I0002565 | 050500 | 414000 | 540190 | 6030 | | 26.90 |
| G0001304 | 10/04/96 | | Employer's Association of Illi | | I0002579 | 01 | 511000 | 550100 | 8010 | | 125.00 |
| G0001305 | 10/04/96 | 355666741 | Fassler, Roberta | | I0002532 | 01 | 512010 | 440235 | 8020 | | 9.00 |
| G0001306 | 10/04/96 | 324544545 | Fordham, Robert T. | | I0002538 | 01 | | 130376 | | | 387.00 |
| G0001307 | 10/04/96 | FULPRE | Fulton Press Inc | | I0002587 | 01 | 212100 | 540600 | 8030 | | 18.00 |
| G0001308 | 10/04/96 | 347788491 | Garcia, Carlos | | I0002550 | 01 | 110000 | 540110 | 8050 | | 2.42 |
| | | | | | | 050600 | 460600 | 550900 | 6050 | | 0.81 |
| INVOICE TOTAL | | | | | | | | | | | 3.23 |
| | | | | | I0002573 | 050600 | 460600 | 550900 | 6050 | | 17.06 |
| | | | | | | 01 | 110000 | 550100 | 8050 | | 51.16 |
| INVOICE TOTAL | | | | | | | | | | | 68.22 |
| CHECK TOTAL | | | | | | | | | | | 71.45 |
| G0001309 | 10/04/96 | 331469490 | Gehlbach, Chris | | I0002592 | 01 | 352200 | 550100 | 1040 | | 66.35 |
| G0001310 | 10/04/96 | | Holiday Inn Civic Center | | I0002572 | 01 | 430100 | 550100 | 3040 | | 296.48 |
| G0001311 | 10/04/96 | | Holiday Inn Express | | I0002588 | 050600 | 460302 | 550900 | 6050 | | 194.70 |

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| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001312 | 10/04/96 | HOLINN | Holiday Inn Rock Falls/Sterlin | 381052 | 10002568 | 01 | 420000 | 550100 | 3010 | | 109.78 |
| G0001313 | 10/04/96 | | Hyatt Regency | | 10002591 | 01 | 430100 | 550100 | 3040 | | 288.15 |
| G0001314 | 10/04/96 | ICCAROO | Illinois Comm Coll Admission & | | 10002585 | 01 | 420000 | 540110 | 3010 | | 20.00 |
| G0001315 | 10/04/96 | ICCCFO | Illinos Community College Chie | | 10002562 | 01 | 511000 | 550100 | 8010 | | 125.00 |
| G0001316 | 10/04/96 | 388883821 | Jenkins, Corey | | 10002534 | 01 | | 130903 | | | 150.00 |
| G0001317 | 10/04/96 | 339523854 | Jensen, Dr Thomas | | 10002544 | 01 | 110000 | 550100 | 8050 | | 239.01 |
| G0001318 | 10/04/96 | 341348515 | Johnson, Rosemary | | 10002545 | 01 | 351000 | 550100 | 1040 | | 31.00 |
| G0001319 | 10/04/96 | 326440053 | Kerber, Joan E. | | 10002570 | 01 | 420000 | 540110 | 3010 | | 24.33 |
| G0001320 | 10/04/96 | KISCOL | Kishwaukee College | | 10002577 | 01 | 420000 | 550100 | 3010 | | 9.00 |
| G0001321 | 10/04/96 | 349685271 | Kreps, Michael | | 10002542 | 01 | 430200 | 590142 | 9020 | | 258.00 |
| G0001322 | 10/04/96 | 335700244 | Kuehl, Kimberly | | 10002560 | 01 | 512010 | 440900 | 8020 | | 1.00 |
| G0001323 | 10/04/96 | 594285744 | Land, Patrick | | 10002551 | 01 | 333500 | 550100 | 1030 | | 54.56 |
| G0001324 | 10/04/96 | 354487012 | Leseman, Jolene | | 10002566 | 050600 | 460305 | 550900 | 6050 | | 452.33 |
| | | | WORKERS 10/8/96 | | 10002569 | 050600 | 460305 | 530900 | 6050 | | 45.00 |
| | | | WORKERS 10/10/9 | | 10002571 | 050600 | 460305 | 530900 | 6050 | | 45.00 |
| | | | WORKERS 10/12/ | | 10002575 | 050600 | 460305 | 530900 | 6050 | | 75.00 |
| CHECK TOTAL | | | | | | | | | | | 617.33 |

| CHECK NUMBER | DATE | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|--------------|
| | | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | |
| G0001325 | 10/04/96 | MAEOPP | MAEOPP | | 10002564 | 01 | 411000 | 540600 | 8010 | 100.00 |
| G0001326 | 10/04/96 | | Marriott's Tan-Tar-A Resort, G | | 10002589 | 01 | 511000 | 550100 | 8010 | 291.00 |
| G0001327 | 10/04/96 | 347408329 | Mendoza, Michelle | | 10002581 | 01 | 212100 | 550100 | 8030 | 39.00 |
| G0001328 | 10/04/96 | | National Leadership Forum | | 10002584 | 01 | 212100 | 550100 | 8030 | 365.00 |
| | | | | | | 01 | 212100 | 540600 | 8030 | 58.00 |
| INVOICE TOTAL | | | | | | | | | | 423.00 |
| G0001329 | 10/04/96 | 353409308 | Nesti, Jr., Ned | | 10002596 | 050120 | 343200 | 520900 | 4040 | 327.36 |
| | | | | | 10002598 | 050120 | 343200 | 530200 | 4040 | 260.00 |
| CHECK TOTAL | | | | | | | | | | 587.36 |
| G0001330 | 10/04/96 | 353604683 | Nunn, Terry | | 10002536 | 01 | | 130903 | | 150.00 |
| G0001331 | 10/04/96 | PROBEN | Professional Benefit Administr | | 10002599 | 051000 | 520300 | 540830 | 6090 | 4,596.69 |
| | | | | | | 051000 | 520300 | 540840 | 6090 | 3,319.47 |
| | | | | | | 051000 | 520300 | 540850 | 6090 | 354.00 |
| | | | | | | 051000 | 520300 | 540860 | 6090 | 132.75 |
| | | | | | | 051000 | 520300 | 540890 | 6090 | 1,834.70 |
| | | | | | | 051000 | 520300 | 540870 | 6090 | 1,681.50 |
| INVOICE TOTAL | | | | | | | | | | 11,919.11 |
| G0001332 | 10/04/96 | 360449374 | Riddick, Judy A. | | 10002559 | 051400 | | 130905 | | 150.00 |
| G0001333 | 10/04/96 | 326285127 | Schmall, Rex | | 10002604 | 02 | 541000 | 550100 | 7010 | 67.25 |
| G0001334 | 10/04/96 | 318341794 | Shippert, Stan | | 10002546 | 01 | 352500 | 550100 | 1040 | 344.18 |
| | | | | | 10002547 | 01 | 352500 | 550100 | 1040 | 289.85 |
| CHECK TOTAL | | | | | | | | | | 634.03 |

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| CHECK NUMBER | DATE | PAYEE/VENDOR NUMBER NAME | INVOICE NUMBER VENDOR'S INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|--|-------------------------------------|--------|--------|--------|------|--------------|
| G0001335 | 10/04/96 | SPASOU SPA/Source | 1188 10002553 | 01 | 362100 | 540500 | 2010 | 31.67 |
| G0001336 | 10/04/96 | SUNTRA Sunny Travel Center | 10002567 | 01 | 430100 | 550100 | 3040 | 268.20 |
| G0001337 | 10/04/96 | TIACRE1 TIAA/CREF | 10002600 | 01 | 211000 | 520920 | 8010 | 915.00 |
| G0001338 | 10/04/96 | TWICIT Twin City Travel | 10002583 | 01 | | 130903 | | 112.00 |
| G0001339 | 10/04/96 | USGOV U.S. Govt. Printing Office | 10002580 | 01 | 441100 | 540110 | 3020 | 19.00 |
| G0001340 | 10/04/96 | USPOS US Postmaster | 10002603 | 01 | 513000 | 540430 | 8060 | 500.00 |
| G0001341 | 10/04/96 | WADREE Waddell & Reed, Inc | 10002386 | 01 | | 212160 | | 50.00 |
| G0001342 | 10/04/96 | WADREE Waddell & Reed, Inc | 10002502 | 01 | | 212160 | | 350.00 |
| G0001343 | 10/04/96 | Cancelled Check | | | | | | |
| G0001344 | 10/04/96 | 328423343 Warrenfeltz, Roger | 10002601 | 12 | 544000 | 550100 | 7040 | 32.40 |
| G0001345 | 10/04/96 | 318402940 White, Peg | 10002578 | 01 | 352100 | 550100 | 1040 | 37.20 |
| G0001346 | 10/04/96 | 395906041 Whorton, Anthony | 10002535 | 01 | | 130903 | | 150.00 |
| G0001347 | 10/04/96 | 318785420 Wilkinson, Chris | 10002576 | 050600 | 460202 | 550900 | 6050 | 497.85 |
| G0001348 | 10/04/96 | 325309253 Sword, Shirley | 10002606 | 01 | 321000 | 540110 | 2080 | 47.78 |
| G0001349 | 10/11/96 | 328802041 Lucas, Kathleen M. | 10002708 | 051400 | | 130905 | | 75.00 |
| G0001350-1351 | | VOID CHECKS | | | | | | |
| G0001352 | 10/11/96 | AMECOL2 American College of Sports Med | 10002654 | 01 | 323200 | 550100 | 1010 | 500.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRDG | CHECK | AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|--------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001353 | 10/11/96 | AMEEXP | American Express | | I0002684 | 01 | 211000 | 550100 | 8010 | 664.27 | |
| | | | | | | 01 | 110000 | 550100 | 8050 | 93.39 | |
| INVOICE TOTAL | | | | | | | | | | 757.66 | |
| | | | | 093096610061 | I0002706 | 01 | 110000 | 550100 | 8050 | 122.68 | |
| CHECK TOTAL | | | | | | | | | | 880.34 | |
| G0001354 | 10/11/96 | AMEEXP1 | American Express Financial Adv | | I0002631 | 01 | | 212010 | | 770.00 | |
| G0001355 | 10/11/96 | 361380524 | Anderson, Judy | | I0002691 | 01 | 362100 | 550100 | 2010 | 31.44 | |
| G0001356 | 10/11/96 | | APPA Regulatory Reporter | | I0002699 | 02 | 541000 | 540140 | 7010 | 15.00 | |
| G0001357 | 10/11/96 | 205329509 | Behrendt, Richard | | I0002674 | 01 | 211000 | 520920 | 8010 | 11.00 | |
| | | | | | I0002679 | 01 | 211000 | 550100 | 8010 | 14.00 | |
| CHECK TOTAL | | | | | | | | | | 25.00 | |
| G0001358 | 10/11/96 | 526696741 | Bradley, Jami V. | | I0002669 | 01 | 511000 | 550100 | 8010 | 326.16 | |
| G0001359 | 10/11/96 | 371760774 | Breed, Thomas | | I0002685 | 01 | 441100 | 550100 | 3020 | 301.47 | |
| G0001360 | 10/11/96 | BROMUS | Broadcast Music, Inc | | I0002655 | 01 | 412000 | 540600 | 3060 | 351.65 | |
| G0001361 | 10/11/96 | CAPGUA | Capital Guardian Trust Company | | I0002634 | 01 | | 212180 | | 550.00 | |
| G0001362 | 10/11/96 | CLABDA | Clark Boardman Callaghan | | I0002664 | 01 | 324200 | 540120 | 1020 | 236.74 | |
| G0001363 | 10/11/96 | COLDUP | College of DuPage | | I0002702 | 050600 | 460305 | 550900 | 6050 | 155.00 | |

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|-----------------|----------|------------------------|--------------------------------|----------------------------|----------|--------|--------|---------------|------|-------|--------|
| G0001364 | 10/11/96 | DANCOM | Danville Community College | | I0002696 | 050600 | 460201 | 540120 | 6050 | | 25.00 |
| G0001365 | 10/11/96 | DOWSPD | Downtown Sports | | I0002697 | 050600 | 442200 | 540900 | 3020 | | 70.25 |
| G0001366 | 10/11/96 | 324509115 | Drane, Paula | | I0002666 | 050500 | 414000 | 540190 | 6030 | | 49.93 |
| G0001367 | 10/11/96 | 329489735 | Dunseth, Lora | | I0002703 | 050600 | 460500 | 540900 | 6050 | | 29.70 |
| G0001368 | 10/11/96 | EQULIF | Equitable Life Assurance | | I0002629 | 01 | | 212020 | | | 232.00 |
| G0001369 | 10/11/96 | FARNEW | Farmers New World Life Insuran | | I0002663 | 01 | | 212040 | | | 100.00 |
| G0001370 | 10/11/96 | 349600625 | Finn, Heather | | I0002671 | 01 | 512010 | 440900 | 8020 | | 2.00 |
| G0001371 | 10/11/96 | FRALIF | Franklin Life Insurance Compan | | I0002630 | 01 | | 212060 | | | 512.50 |
| G0001372 | 10/11/96 | 347788491 | Garcia, Carlos | | I0002698 | 01 | 110000 | 550100 | 8050 | | 1.25 |
| | | | | | | 050600 | 460600 | 550900 | 6050 | | 0.42 |
| | | | | | | | | INVOICE TOTAL | | | 1.67 |
| G0001373 | 10/11/96 | 360707118 | Girton, Nathan | | I0002625 | 01 | 430200 | 590152 | 9020 | | 270.00 |
| G0001374 | 10/11/96 | GRERIV | Green River Lines Inc | | I0002656 | 01 | 322600 | 550100 | 1010 | | 850.00 |
| G0001375 | 10/11/96 | 360768046 | Hamilton, Nikki | | I0002619 | 01 | 512010 | 440115 | 8020 | | 129.00 |
| G0001376 | 10/11/96 | HAMSTE | Hammond & Stephens | | I0002701 | 050600 | 460201 | 540120 | 6050 | | 21.82 |
| G0001377 | 10/11/96 | HORMAN | Horace Mann Insurance Company | | I0002640 | 01 | | 212080 | | | 107.50 |
| G0001378 | 10/11/96 | | Hyatt Regency Chicago | | I0002667 | 01 | 212100 | 550100 | 8030 | | 150.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|------------------|------------------|------------------|--------------|------------------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | |
| G0001378 | 10/11/96 | | Hyatt Regency Chicago | | I0002667 | 050600 101120 | 460500 461412 | 540900 590900 | 6050 6090 | 100.00 418.71 |
| INVOICE TOTAL | | | | | | | | | | 668.71 |
| CHECK TOTAL | | | | | | | | | | 668.71 |
| G0001379 | 10/11/96 | IACRAD | Ill Assoc of Collegiate Regist | | I0002688 | 01 | 420000 | 550100 | 3010 | 125.00 |
| G0001380 | 10/11/96 | ICCEDA | Illinois Community College Eco | | I0002704 | 050130 | 345400 | 540600 | 4090 | 75.00 |
| G0001381 | 10/11/96 | ILLDEP | Illinois Department of Revenue | | I0002628 | 01 | | 210200 | | 6,694.76 |
| G0001382 | 10/11/96 | ILLMUT | Illinois Mutual | | I0002650 | 01 | | 211550 | | 27.26 |
| G0001383 | 10/11/96 | | ISAC Fall Seminars | | I0002700 | 01 | 430100 | 550100 | 3040 | 100.00 |
| G0001384 | 10/11/96 | 341664328 | Kipping, Sara | | I0002668 | 050600 | 460302 | 550900 | 6050 | 80.34 |
| G0001385 | 10/11/96 | 354487012 | Leseman, Jolene | WORKERS 10/17 | I0002686 | 050600 | 460305 | 530900 | 6050 | 100.00 |
| | | | | | I0002687 | 050600 | 460305 | 550900 | 6050 | 482.13 |
| | | | | WORKERS 10/19 | I0002694 | 050600 | 460305 | 530900 | 6050 | 60.00 |
| CHECK TOTAL | | | | | | | | | | 642.13 |
| G0001386 | 10/11/96 | LUTBRO | Lutheran Brotherhood | | I0002638 | 01 | | 212100 | | 526.32 |
| G0001387 | 10/11/96 | MAISTA | Main Stay Funds | | I0002632 | 01 | | 212170 | | 75.00 |
| G0001388 | 10/11/96 | 326706816 | Manning, Kandie | | I0002617 | 01 | | 130394 | | 68.00 |

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|----------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|---------------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001389 | 10/11/96 | 322745595 | Meyer, Kent | | I0002693 | 050600 | 460500 | 540900 | 6050 | | 78.35 |
| | | | | | | 050110 | 343600 | 590900 | 4040 | | 78.35 |
| | | | | | | | | | | INVOICE TOTAL | 156.70 |
| G0001390 | 10/11/96 | MASFAA | Midwest Association of Student | | I0002661 | 01 | 412000 | 540600 | 3060 | | 45.00 |
| G0001391 | 10/11/96 | 330801437 | Murray, Andrea | | I0002620 | 01 | 512010 | 440115 | 8020 | | 731.00 |
| | | | | | | 01 | 512010 | 440235 | 8020 | | 50.00 |
| | | | | | | | | | | INVOICE TOTAL | 781.00 |
| G0001392 | 10/11/96 | NORLIF | Northern Life Insurance Compan | | I0002637 | 01 | | 212120 | | | 85.00 |
| G0001393 | 10/11/96 | NORMUT | Northwestern Mutual Life Insur | | I0002633 | 01 | | 212130 | | | 75.00 |
| G0001394 | 10/11/96 | 344569937 | Olmsted, Brian | | I0002683 | 01 | 212100 | 550100 | 8030 | | 281.06 |
| G0001395 | 10/11/96 | 345429346 | Pettitway, Ruth | 10/17/96 GAME | I0002690 | 050600 | 460305 | 530900 | 6050 | | 105.00 |
| G0001396 | 10/11/96 | 354425235 | Pfeifer, Alan | | I0002665 | 01 | 363100 | 550100 | 2040 | | 13.95 |
| G0001397 | 10/11/96 | 324544435 | Poci, Shirley | | I0002682 | 01 | 352400 | 540120 | 1040 | | 46.50 |
| G0001398 | 10/11/96 | PRUMUT | Prudential Mutual Funds | | I0002636 | 01 | | 212140 | | | 100.00 |
| G0001399 | 10/11/96 | 432498373 | Przyssucha, Allen | | I0002622 | 01 | 430200 | 590142 | 9020 | | 129.00 |
| G0001400 | 10/11/96 | PUTRET | Putnam Retirement Plan Service | | I0002649 | 01 | | 212030 | | | 442.00 |
| G0001401 | 10/11/96 | 322808735 | Rogers, Natalie | | I0002624 | 01 | 430200 | 590142 | 9020 | | 258.00 |
| | | | | | | 01 | 430200 | 590142 | 9020 | | 258.00 |
| | | | | | | | | | | INVOICE TOTAL | 516.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK AMOUNT | |
|---------------|----------|--------------|-------------------------------|----------------|----------|----------|--------|--------|--------|--------------|-----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001402 | 10/11/96 | 326385876 | Schack, Steve | 10/17/ | GAME | I0002692 | 050600 | 460305 | 530900 | 6050 | 105.00 |
| G0001403 | 10/11/96 | SCHEMP | School Employees Credit Union | | | I0002641 | 01 | | 210700 | | 24,577.85 |
| G0001404 | 10/11/96 | 398402869 | Seguin, Michael | | | I0002681 | 01 | 321000 | 550100 | 2080 | 40.56 |
| G0001405 | 10/11/96 | SHEOIL | Shell Oil Company | | | I0002645 | 01 | | 211200 | | 101.90 |
| G0001406 | 10/11/96 | 322785694 | Smith, Peter | | | I0002621 | 01 | 512010 | 440115 | 8020 | 130.00 |
| | | | | | | | 01 | 512010 | 440235 | 8020 | 55.00 |
| INVOICE TOTAL | | | | | | | | | | | 185.00 |
| G0001407 | 10/11/96 | STAUNI | State Universities Retirement | | | I0002626 | 01 | | 210500 | | 19,619.07 |
| G0001408 | 10/11/96 | STEFED | Sterling Federal Bank | | | I0002627 | 01 | | 210100 | | 29,451.08 |
| | | | | | | I0002642 | 01 | | 210400 | | 2,161.12 |
| | | | | | | I0002643 | 01 | | 210300 | | 274.02 |
| | | | | | | I0002662 | 12 | 512120 | 520500 | 8020 | 2,161.02 |
| | | | | | | | 12 | 512120 | 520600 | 8020 | 273.92 |
| INVOICE TOTAL | | | | | | | | | | | 2,434.94 |
| CHECK TOTAL | | | | | | | | | | | 34,321.16 |
| G0001409 | 10/11/96 | 357408108 | Stewart, James | | | I0002651 | 050600 | 460203 | 550900 | 6050 | 533.22 |
| G0001410 | 10/11/96 | SUPER | SUPERAMERICA | | | I0002670 | 050800 | 415000 | 450900 | 6050 | 22.00 |
| G0001411 | 10/11/96 | SAUFAC | SVCC Faculty Association | | | I0002644 | 01 | | 210800 | | 1,119.93 |
| G0001412 | 10/11/96 | SAUFDU | SVCC Foundation | | | I0002646 | 01 | | 211600 | | 10.00 |

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|-----------------|----------|---------------------------------------|-------------------------------------|--------|--------|--------|------|--------------|
| G0001413 | 10/11/96 | 318401202 Thomas, Sr., Robert | I0002652 | 01 | 362100 | 550100 | 2010 | 570.58 |
| | | | I0002689 | 01 | 362100 | 540500 | 2010 | 43.84 |
| CHECK TOTAL | | | | | | | | 614.42 |
| G0001414 | 10/11/96 | TIACRE TIAA/CREF | I0002635 | 01 | | 212150 | | 5,140.27 |
| G0001415 | 10/11/96 | 343703435 Trevillyan, Scott | I0002623 | 01 | 430200 | 590142 | 9020 | 129.00 |
| | | | | 01 | 430200 | 590142 | 9020 | 129.00 |
| INVOICE TOTAL | | | | | | | | 258.00 |
| G0001416 | 10/11/96 | TRUMAR Trustmark Insurance | I0002648 | 01 | | 211500 | | 870.58 |
| G0001417 | 10/11/96 | TWICIT Twin City Travel | I0002672 | 01 | 212100 | 550100 | 8030 | 111.00 |
| G0001418 | 10/11/96 | 355243095 Vinson, Marilyn | I0002680 | 01 | 110000 | 550100 | 8050 | 17.98 |
| G0001419 | 10/11/96 | WADREE Waddell & Reed, Inc | I0002639 | 01 | | 212160 | | 350.00 |
| G0001420 | 10/11/96 | 357403375 Wardell, John | I0002555 | 050130 | 345300 | 530200 | 4020 | 165.00 |
| | | | I0002675 | 050130 | 345300 | 530200 | 4020 | 140.00 |
| | | | I0002676 | 050130 | 345300 | 530200 | 4020 | 190.00 |
| | | | I0002677 | 050130 | 345300 | 530200 | 4020 | 140.00 |
| CHECK TOTAL | | | | | | | | 635.00 |
| G0001421 | 10/11/96 | 344440982 Welker, Maria | I0002678 | 050600 | 460500 | 540900 | 6050 | 6.00 |
| G0001422 | 10/11/96 | WHICDU Whiteside County Circuit Clerk | I0002647 | 01 | | 210900 | | 173.35 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRDG | CHECK | AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|------------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001423 | 10/11/96 | 318785420 | Wilkinson, Chris | | I0002673 | 050600 | 460202 | 550900 | 6050 | | 74.60 |
| G0001424 | 10/11/96 | WINWHE | Winning Wheels | | I0002618 | 01 | 512010 | 440115 | 8020 | | 129.00 |
| G0001425 | 10/15/96 | STEFED | Sterling Federal Bank | | I0002737 | 02 | | 120200 | | | 100,000.00 |
| G0001426-1427 | | | VOID CHECKS | | | | | | | | |
| G0001428 | 10/18/96 | ASBD | Association of School Business | 010320 | I0002836 | 01 | 511000 | 540110 | 8010 | | 46.00 |
| G0001429 | 10/18/96 | 308886969 | Brandt, Tracy | | I0002827 | 01 | 512010 | 440115 | 8020 | | 34.40 |
| | | | | | | 01 | 512010 | 440235 | 8020 | | 4.00 |
| INVOICE TOTAL | | | | | | | | | | | 38.40 |
| G0001430 | 10/18/96 | BRAELE | Branson Electric Co | PAYMENT 2 | I0002782 | 03 | 512030 | 580400 | 8020 | | 28,656.49 |
| G0001431 | 10/18/96 | 483908003 | Cox, Terry J. | | I0002839 | 02 | 545000 | 570500 | 7060 | | 28.17 |
| | | | | | I0002844 | 050600 | 460204 | 550900 | 6050 | | 591.55 |
| CHECK TOTAL | | | | | | | | | | | 619.72 |
| G0001432 | 10/18/96 | 346488543 | Damhoff, Russ | | I0002843 | 050600 | 460201 | 550900 | 6050 | | 215.29 |
| G0001433 | 10/18/96 | DAYTI | Daytimers, Inc | 23896370-001 | I0002821 | 01 | 511000 | 540110 | 8010 | | 33.75 |
| G0001434 | 10/18/96 | 324509115 | Drane, Paula | | I0002841 | 050500 | 414000 | 540190 | 6030 | | 65.65 |
| G0001435 | 10/18/96 | | Cancelled Check | | | | | | | | |
| G0001436 | 10/18/96 | 374446204 | Frederick, Jim | | I0002822 | 02 | 546000 | 550100 | 7080 | | 267.75 |
| G0001437 | 10/18/96 | ICCB | Illinois Community College Boa | | I0002795 | 01 | 326000 | 550100 | 1050 | | 75.00 |

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| CHECK NUMBER | DATE | PAYEE/VENDOR NUMBER NAME | INVOICE NUMBER VENDOR'S INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|-------------------------------------|-------------------------------------|--------|--------|--------|------|--------------|
| G0001438 | 10/18/96 | IDES Illinois Department Employment | 3RD QUARTER I0002786 | 12 | 512120 | 520400 | 8020 | 2,262.68 |
| G0001439 | 10/10/96 | INIREV Internal Revenue Service | 3RD QUARTER MED I0002814 | 12 | 512120 | 520500 | 8020 | 14.11 |
| G0001440 | 10/18/96 | 341348515 Johnson, Rosemary | I0002797 | 01 | 351000 | 550100 | 1040 | 112.00 |
| G0001441 | 10/18/96 | 339523445 Knigge, Steve | I0002824 | 01 | 323200 | 550100 | 1010 | 450.00 |
| G0001442 | 10/18/96 | 349685271 Kreps, Michael | I0002825 | 01 | 430200 | 590142 | 9020 | 258.00 |
| G0001443 | 10/18/96 | 354487012 Leseman, Jolene | I0002842 | 050600 | 460305 | 530900 | 6050 | 697.45 |
| | | WORKERS 10/22 | I0002847 | 050600 | 460305 | 530900 | 6050 | 75.00 |
| | | WORKERS 10/24 | I0002848 | 050600 | 460305 | 530900 | 6050 | 45.00 |
| CHECK TOTAL | | | | | | | | 817.45 |
| G0001444 | 10/18/96 | 711032739 Marlier, Ronald | I0002837 | 01 | 430100 | 550100 | 3040 | 144.98 |
| G0001445 | 10/18/96 | 332629105 Masengarb, Lisa | I0002783 | 01 | 513000 | 580903 | 8060 | 138.40 |
| G0001446 | 10/18/96 | McNett, Judy | I0002809 | 050130 | 345300 | 450420 | 4020 | 90.00 |
| G0001447 | 10/18/96 | 339345430 Metoyer, Helen | I0002828 | 01 | 512010 | 440115 | 8020 | 43.00 |
| | | | | 01 | 512010 | 440235 | 8020 | 15.00 |
| INVOICE TOTAL | | | | | | | | 58.00 |
| G0001448 | 10/18/96 | 344569937 Olmsted, Brian | I0002784 | 01 | 212300 | 550100 | 2090 | 125.00 |
| G0001449 | 10/18/96 | 345429346 Pettaway, Ruth | 10/22/95 GAME I0002846 | 050600 | 460305 | 530900 | 6050 | 65.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRG | CHECK | AMOUNT |
|---------------|----------|--------------|------------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001450 | 10/18/96 | 331528587 | Powers, Phil | 10/22/96 GAME | 10002845 | 050600 | 460305 | 530900 | 6050 | | 65.00 |
| G0001451 | 10/18/96 | RBFABR | R & B Fabrications Inc | | 10002802 | 050600 | 460701 | 540900 | 6050 | | 192.00 |
| G0001452 | 10/18/96 | RRHRPA | RRHRPA | | 10002812 | 01 | 331000 | 540600 | 2080 | | 20.00 |
| G0001453 | 10/18/96 | SQUILL | Southern Illinois University | | 10002818 | 01 | 530010 | 550100 | 8040 | | 25.00 |
| G0001454 | 10/18/96 | 318324944 | Surrey, Peter | | 10002800 | 01 | 322700 | 550100 | 1010 | | 305.38 |
| G0001455 | 10/18/96 | 354567590 | Swarthout, Rhonda L | | 10002785 | 01 | 520100 | 550100 | 8020 | | 55.41 |
| G0001456 | 10/18/96 | DISCHA | The Discovery Channel | | 10002805 | 01 | 335100 | 540120 | 1010 | | 54.95 |
| G0001457 | 10/18/96 | 484705603 | Ullrick, Steve | | 10002838 | 01 | 420000 | 550100 | 3010 | | 82.15 |
| G0001458 | 10/18/96 | USPOS | US Postmaster | | 10002794 | 01 | 513000 | 540430 | 8060 | | 1,325.00 |
| G0001459 | 10/18/96 | USPOS | US Postmaster | | 10002788 | 01 | 513000 | 540430 | 8060 | | 1,850.00 |
| G0001460 | 10/18/96 | USPOS | US Postmaster | | 10002789 | 01 | 513000 | 540430 | 8060 | | 2,350.00 |
| G0001461 | 10/18/96 | 318785420 | Wilkinson, Chris | | 10002840 | 050600 | 460202 | 550900 | 6050 | | 166.40 |
| G0001462 | 10/18/96 | 343423667 | Wolf, B.J. | | 10002823 | 01 | 110000 | 550100 | 8050 | | 88.00 |
| G0001463-1464 | | | VOID CHECKS | | | | | | | | |
| G0001465 | 10/28/96 | | Test Pattern Check | | | | | | | | |
| G0001466-1467 | | | VOID CHECKS | | | | | | | | |
| G0001468 | 10/28/96 | 3COM | 3Com Corporation | 210436 | 10002859 | 01 | 369000 | 540420 | 8080 | | 5,475.00 |
| G0001469 | 10/28/96 | ACEHAR | Ace Hardware | 0011417011 | 10002790 | 02 | 543000 | 540140 | 7030 | | 30.87 |

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|---------------|----------|--------------|--------------------------------|------------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001469 | 10/28/96 | ACEHAR | Ace Hardware | 0011770011 | I0002791 | 02 | 543000 | 540140 | 7030 | | 27.28 |
| CHECK TOTAL | | | | | | | | | | | 58.15 |
| G0001470 | 10/28/96 | ALLTR | Alltronics | 8092 | I0002861 | 01 | 333100 | 540120 | 1030 | | 93.67 |
| G0001471 | 10/28/96 | AMMUL | AM Multigraphics | 2185051 | I0002776 | 050300 | 212200 | 540810 | 6090 | | 27.60 |
| | | | | 2183831 & CRMEMO | I0002863 | 050300 | 212200 | 540810 | 6090 | | 25.53 |
| CHECK TOTAL | | | | | | | | | | | 53.13 |
| G0001472 | 10/28/96 | AMARAD | Amateur Radio Trader | | I0002792 | 01 | 333100 | 540120 | 1030 | | 29.90 |
| G0001473 | 10/28/96 | AMECOL1 | American College Testing Asset | 149999 | I0002860 | 01 | 530010 | 540900 | 8040 | | 50.00 |
| G0001474 | 10/28/96 | ACA | American Counseling Associatio | | I0002787 | 01 | 411000 | 540600 | 8010 | | 120.00 |
| G0001475 | 10/28/96 | ARAUNI | Aramark Uniform Services Inc | 092796271 | I0002871 | 01 | 323100 | 530200 | 1010 | | 42.97 |
| G0001476 | 10/28/96 | ASBCON | Asbestos Control Incorporated | 4710 | I0002875 | 03 | 512030 | 580400 | 8020 | | 6,400.00 |
| G0001477 | 10/28/96 | ATTCRE | AT&T Credit Corporation | 1003960341 | I0002876 | 13 | 512130 | 710100 | 8020 | | 2,223.21 |
| | | | | | | 13 | 512130 | 560400 | 8020 | | 716.44 |
| | | | | | | 01 | 512010 | 710100 | 8020 | | 971.45 |
| | | | | | | 01 | 513000 | 560400 | 8060 | | 313.12 |
| INVOICE TOTAL | | | | | | | | | | | 4,224.22 |
| G0001478 | 10/28/96 | ATTGLO | AT&T Global Information Soluti | 3004418252 | I0002796 | 12 | | 130907 | | | 270.00 |
| G0001479 | 10/28/96 | ATTSDU | AT&T Sourcebook | 0171626636 | I0002939 | 01 | 530010 | 540900 | 8040 | | 49.71 |

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| CHECK | | PAYEE/VENDOR | | <--- INVOICE NUMBER ---> | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-------------|----------|--------------|--------------------------------|--------------------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001494 | 10/28/96 | CINAH | CINAH Information Systems | RN97-2826 | I0002746 | 01 | 362100 | 540600 | 2010 | | 342.50 |
| G0001495 | 10/28/96 | CLABOA | Clark Boardman Callaghan | 11749398 | I0002806 | 01 | 362100 | 540500 | 2010 | | 128.40 |
| G0001496 | 10/28/96 | CLAENG | Clark Engineers MW Inc | 11439 | I0002883 | 03 | 512030 | 580400 | 8020 | | 3,084.28 |
| G0001497 | 10/28/96 | COLWEB | Color Web Printers, Inc | CW1906 | I0002885 | 01 | 212100 | 540700 | 8030 | | 1,830.25 |
| G0001498 | 10/28/96 | COMEDI | Commonwealth Edison | 09039649345 | I0002764 | 02 | 545000 | 570300 | 7060 | | 14.74 |
| | | | | 0926963088A | I0002887 | 02 | 545000 | 570300 | 7060 | | 24.68 |
| | | | | 10049613655 | I0002890 | 02 | 545000 | 570300 | 7060 | | 9,640.09 |
| | | | | 10019649345 | I0002894 | 02 | 545000 | 570300 | 7060 | | 14.56 |
| CHECK TOTAL | | | | | | | | | | | 9,694.07 |
| G0001499 | 10/28/96 | COMUNI | Community Unit School District | 4223 | I0002892 | 01 | 110000 | 530500 | 8050 | | 295.12 |
| G0001500 | 10/28/96 | CONMAN | Consolidated Management Co | 80065 | I0002807 | 01 | 361000 | 550100 | 2080 | | 25.80 |
| | | | | 80062 | I0002808 | 01 | 530010 | 550900 | 8040 | | 85.75 |
| | | | | 80071 | I0002810 | 01 | 441100 | 540120 | 3020 | | 129.67 |
| | | | | 80058 | I0002811 | 01 | 411000 | 550100 | 8010 | | 33.00 |
| | | | | 80059 | I0002813 | 01 | 321000 | 530200 | 2080 | | 131.25 |
| | | | | 80063 | I0002850 | 101150 | 461415 | 590900 | 6090 | | 154.00 |
| | | | | 80070 | I0002851 | 050600 | 460500 | 540900 | 6050 | | 41.00 |
| | | | | 80069 | I0002852 | 01 | 420000 | 550100 | 3010 | | 35.25 |
| | | | | 80068 | I0002895 | 01 | 212100 | 550100 | 8030 | | 13.03 |
| | | | | 80067 | I0002896 | 01 | 110000 | 550100 | 8050 | | 45.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | | | | | |
|-------------|----------|--------------|----------------------------|-----------------|----------|--------|--------|--------|------|--------------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
| G0001500 | 10/28/96 | CONMAN | Consolidated Management Co | 80066 | I0002898 | 01 | 211000 | 550900 | 8010 | 57.75 |
| | | | | 80072 | I0002899 | 050130 | 345100 | 550100 | 4020 | 37.05 |
| | | | | 80073 | I0002900 | 01 | 321000 | 530200 | 2080 | 44.00 |
| | | | | 80056 | I0002902 | 050600 | 460500 | 540900 | 6050 | 1,328.10 |
| CHECK TOTAL | | | | | | | | | | 2,160.65 |
| G0001501 | 10/28/96 | CORPRE | Corinthian Press | 5429 | I0002853 | 01 | 419000 | 540190 | 3090 | 76.32 |
| | | | | 5406 | I0002893 | 01 | 419000 | 540190 | 3090 | 214.04 |
| CHECK TOTAL | | | | | | | | | | 290.36 |
| G0001502 | 10/28/96 | CUSMON | Custom Monogram | 20644 | I0002909 | 050600 | 460202 | 540120 | 6050 | 64.80 |
| G0001503 | 10/28/96 | DAICHR | Daily Chronicle | SEP 96 | I0002815 | 01 | 513000 | 550400 | 8060 | 29.96 |
| G0001504 | 10/28/96 | DAIGAZ | Daily Gazette | TRACTOR BID | I0002816 | 01 | 110000 | 540700 | 8050 | 39.13 |
| | | | | INVITATION DEVE | I0002817 | 01 | | 130903 | | 315.20 |
| | | | | STAR TREK AD | I0002854 | 01 | 212100 | 540700 | 8030 | 615.40 |
| | | | | 093096239 | I0002911 | 01 | 513000 | 550400 | 8060 | 411.34 |
| CHECK TOTAL | | | | | | | | | | 1,381.07 |
| G0001505 | 10/28/96 | DATDEV | Datavision & Devices | 51948 | I0002855 | 01 | 361000 | 540110 | 2080 | 76.60 |
| G0001506 | 10/28/96 | DAYTI | Daytimers, Inc | 20092917 | I0002743 | 01 | 520100 | 540110 | 8020 | 28.90 |
| | | | | 23546470 | I0002856 | 050600 | 460500 | 540900 | 6050 | 67.85 |
| CHECK TOTAL | | | | | | | | | | 96.75 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRG | CHECK | AMOUNT |
|-------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001507 | 10/28/96 | DONMUL | Don Mullery's World of Cars | 21275 | 10002858 | 050800 | 415000 | 540150 | 6050 | | 206.87 |
| G0001508 | 10/28/96 | ECOLAB | ECOLAB | 4191619 | 10002857 | 02 | 541000 | 530400 | 7010 | | 162.00 |
| G0001509 | 10/28/96 | ECOTRO | Economy Trophy Co | 32709 | 10002864 | 101150 | 461415 | 590900 | 6090 | | 24.02 |
| G0001510 | 10/28/96 | ESSCOM | Essex Computers | 17939 | 10002865 | 01 | 341000 | 540110 | 2080 | | 105.00 |
| | | | | 17453 | 10002866 | 01 | 430100 | 540110 | 3040 | | 453.00 |
| | | | | 17181 | 10002867 | 01 | 430100 | 540110 | 3040 | | 129.00 |
| | | | | 17564 | 10002868 | 01 | 362100 | 580620 | 2010 | | 285.00 |
| | | | | 17318 | 10002869 | 01 | 333100 | 540120 | 1030 | | 70.00 |
| CHECK TOTAL | | | | | | | | | | | 1,042.00 |
| G0001511 | 10/28/96 | FLISCI | Flinn Scientific | 294855 | 10002755 | 01 | 335200 | 540120 | 1010 | | 391.22 |
| G0001512 | 10/28/96 | FLOFLO | Floralcrest Florist & Greenhou | 73215/76585 | 10002758 | 01 | 334000 | 540120 | 1020 | | 48.50 |
| G0001513 | 10/28/96 | FORMST | Formstart Inc | 14887 | 10002763 | 01 | 420000 | 540110 | 3010 | | 468.63 |
| G0001514 | 10/28/96 | FRAITA | Franco-Italian Fencing Equipme | 13031 | 10002722 | 01 | 323100 | 540120 | 1010 | | 1,034.50 |
| G0001515 | 10/28/96 | FREPRY | Fred Pryor Seminars | NANCY BREED | 10002982 | 01 | 511000 | 550100 | 8010 | | 149.00 |
| G0001516 | 10/28/96 | GMIND | G & M Industrial Supplies | 13300 | 10002872 | 02 | 542000 | 540140 | 7020 | | 71.76 |
| | | | | 13269 | 10002873 | 02 | 542000 | 540140 | 7020 | | 54.33 |
| CHECK TOTAL | | | | | | | | | | | 126.09 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|---------------|----------|--------------|----------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001517 | 10/28/96 | 355266831 | Garber, Harold | | 10002870 | 02 | 545000 | 570400 | 7060 | | 250.00 |
| G0001518 | 10/28/96 | GLOCOM | Global Computer Supplies | | 10002757 | 01 | 369000 | 540110 | 8080 | | 77.28 |
| | | | | | 10002874 | 01 | 369000 | 540110 | 8080 | | 58.86 |
| | | | | 36244963 | 10002938 | 01 | 369000 | 540110 | 8080 | | 375.72 |
| | | | | 36252972 | 10002941 | 01 | 369000 | 540110 | 8080 | | 10.27 |
| CHECK TOTAL | | | | | | | | | | | 522.13 |
| G0001519 | 10/28/96 | GRAIN | Grainger | 2121741900 | 10002913 | 02 | 543000 | 540140 | 7030 | | 85.91 |
| G0001520 | 10/28/96 | GRELAK | Great Lakes Airgas Inc | 842490 | 10002914 | 01 | 333200 | 540120 | 1030 | | 2.18 |
| | | | | | | 01 | 333300 | 540120 | 1030 | | 2.17 |
| INVOICE TOTAL | | | | | | | | | | | 4.35 |
| | | | | 842491 | 10002916 | 01 | 352100 | 540120 | 1040 | | 8.70 |
| CHECK TOTAL | | | | | | | | | | | 13.05 |
| G0001521 | 10/28/96 | GRUTRU | Grumment's True Value | 0924010050 | 10002778 | 02 | 541000 | 540140 | 7010 | | 35.42 |
| | | | | 091003-0026 | 10002877 | 050600 | 460701 | 540900 | 6050 | | 86.42 |
| CHECK TOTAL | | | | | | | | | | | 121.84 |
| G0001522 | 10/28/96 | HASOFF | Haskell's Office Equipment | 302635 | 10002731 | 01 | 322800 | 540120 | 1010 | | 183.00 |
| | | | | 52208CA | 10002733 | 01 | 322800 | 540120 | 1010 | | 51.90 |
| | | | | 302728 | 10002736 | 01 | 314000 | 580620 | 1090 | | 1,252.00 |
| | | | | | | 01 | 513000 | 580520 | 8060 | | 3,443.00 |
| INVOICE TOTAL | | | | | | | | | | | 4,695.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001522 | 10/28/96 | HASOFF | Haskell's Office Equipment | 52227C | 10002750 | 01 | 352400 | 540110 | 1040 | | 59.98 |
| | | | | 52206C | 10002752 | 01 | 441100 | 540110 | 3020 | | 49.05 |
| | | | | 52086C | 10002753 | 01 | 335100 | 540120 | 1010 | | 9.99 |
| | | | | 23361D | 10002754 | 01 | 335100 | 540120 | 1010 | | 5.06 |
| | | | | 52293C | 10002766 | 01 | 430100 | 540110 | 3040 | | 15.19 |
| | | | | 74688B | 10002775 | 01 | 212300 | 540110 | 2090 | | 34.00 |
| | | | | 52209 | 10002879 | 01 | 352400 | 540110 | 1040 | | 84.58 |
| | | | | 52207 | 10002884 | 01 | 211000 | 540110 | 8010 | | 239.70 |
| | | | | 52201C | 10002917 | 050600 | 460500 | 540900 | 6050 | | 7.84 |
| | | | | 52319C | 10002919 | 01 | 520100 | 540110 | 8020 | | 9.52 |
| CHECK TOTAL | | | | | | | | | | | 5,444.81 |
| G0001523 | 10/28/96 | HEWPAC | Hewlett-Packard | 2013088 | 10002742 | 12 | | 130907 | | | 1,509.60 |
| G0001524 | 10/28/96 | HIGHS | Highsmith, Inc. | 4082787-01/02 | 10002774 | 01 | 314000 | 580620 | 1090 | | 6.94 |
| G0001525 | 10/28/96 | HONEY | Honeywell, Inc. | 889PT427A | 10002721 | 02 | 541000 | 530400 | 7010 | | 1,872.75 |
| G0001526 | 10/28/96 | ICMCOM | ICM Components | | 10002756 | 01 | 333100 | 540120 | 1030 | | 85.79 |
| G0001527 | 10/28/96 | ILLCOA | Illinois Coaches Directory | 4009 | 10002886 | 050600 | 460401 | 540600 | 6050 | | 9.00 |
| G0001528 | 10/28/96 | ILLCOM | Illinois Community College Tru | | 10002888 | 01 | 110000 | 550100 | 8050 | | 150.00 |
| G0001529 | 10/28/96 | INDINS | Indiana Instruments, Inc | 472 | 10002921 | 01 | 333100 | 540120 | 1030 | | 91.62 |
| G0001530 | 10/28/96 | INTBUS | International Business Machine | 0606973 | 10002925 | 01 | 369000 | 540420 | 8080 | | 4,086.00 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRDG | CHECK | AMOUNT |
|-------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|-----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001531 | 10/28/96 | IPCD00 | IPC Door and Wall Protection S | 233076 | I0002923 | 02 | 541000 | 540140 | 7010 | | 1,767.59 |
| G0001532 | 10/28/96 | JNDD0E | JND V. Doehren | 084044 | I0002931 | 01 | 352500 | 540120 | 1040 | | 52.20 |
| | | | | 084822 | I0002933 | 01 | 352500 | 540120 | 1040 | | 202.75 |
| CHECK TOTAL | | | | | | | | | | | 254.95 |
| G0001533 | 10/28/96 | KARMED | Karol Media | 20171 | I0002889 | 050600 | 460401 | 540900 | 6050 | | 22.90 |
| G0001534 | 10/28/96 | KLARAD | Klaus Radio Inc | 18115 | I0002934 | 01 | 363200 | 530400 | 2020 | | 35.80 |
| G0001535 | 10/28/96 | KLOCK | Klocke's | 36900 | I0002768 | 01 | 110000 | 550100 | 8050 | | 16.45 |
| G0001536 | 10/28/96 | KRACOM | Krames Communications | 1385901 | I0002891 | 01 | 323200 | 540120 | 1010 | | 45.45 |
| G0001537 | 10/28/96 | LEEFS | Lee FS Inc | 20783 | I0002936 | 02 | 543000 | 540140 | 7030 | | 277.75 |
| G0001538 | 10/28/96 | LIBCOR | Library Corporation | 96110061 | I0002709 | 01 | 362100 | 540600 | 2010 | | 1,690.00 |
| G0001539 | 10/28/96 | LINCAL | Lindgren Callihan Van Osdol & | 4786 | I0002739 | 11 | 520700 | 530100 | 8020 | | 16,000.00 |
| | | | | 4982 | I0002937 | 11 | 520700 | 530100 | 8020 | | 8,750.00 |
| CHECK TOTAL | | | | | | | | | | | 24,750.00 |
| G0001540 | 10/28/96 | LUNDG | Lundgren's Inc | 305270 | I0002940 | 01 | 212300 | 540110 | 2090 | | 35.12 |
| G0001541 | 10/28/96 | MACWAR | Mac Warehouse | R3975059 | I0002942 | 12 | | 130907 | | | 502.95 |
| G0001542 | 10/28/96 | MACPUB | Macmillan Publishing | 17190261 | I0002772 | 050130 | 345300 | 540120 | 4020 | | 207.84 |
| | | | | 17-21-1988 | I0002897 | 050130 | 345300 | 540120 | 4020 | | 107.42 |
| CHECK TOTAL | | | | | | | | | | | 315.26 |

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| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001543 | 10/28/96 | MAYDAV | Mayes, David | OCTOBER | 10002943 | 02 | 541000 | 530400 | 7010 | | 400.00 |
| G0001544 | 10/28/96 | MCMCAR | McMaster Carr Supply Company | | 10002945 | 02 | 541000 | 540140 | 7010 | | 58.31 |
| G0001545 | 10/28/96 | MENAR | Menards | 54521 | 10002723 | 050600 | 460701 | 540900 | 6050 | | 541.50 |
| | | | | 59959 | 10002901 | 050600 | 460701 | 540900 | 6050 | | 85.68 |
| | | | | 61937 | 10002903 | 050600 | 460701 | 540900 | 6050 | | 16.77 |
| | | | | 58745 | 10002904 | 050600 | 460701 | 540900 | 6050 | | 390.61 |
| | | | | 59788 | 10002905 | 050600 | 460701 | 540900 | 6050 | | 19.99 |
| | | | | 59651 | 10002906 | 12 | 544000 | 540190 | 7040 | | 20.44 |
| | | | | 60785 | 10002907 | 050600 | 460701 | 540900 | 6050 | | 456.54 |
| CHECK TOTAL | | | | | | | | | | | 1,531.53 |
| G0001546 | 10/28/96 | MERBAN | Mercantile Bank of Sterling | | 10002712 | 04 | 512040 | 560300 | 8020 | | 250,000.00 |
| | | | | | | 04 | 512040 | 560400 | 8020 | | 11,241.10 |
| INVOICE TOTAL | | | | | | | | | | | 261,241.10 |
| G0001547 | 10/28/96 | MILCOM | Milliken Company | 655798-00 | 10002910 | 01 | 326000 | 540120 | 1050 | | 429.19 |
| G0001548 | 10/28/96 | MINIT | MINITAB, Inc | 47790 | 10002948 | 01 | 369000 | 540420 | 8080 | | 1,050.00 |
| G0001549 | 10/28/96 | MONIND | Monarch Industrial Inc. | 33551 | 10002950 | 12 | 544000 | 540190 | 7040 | | 84.01 |
| G0001550 | 10/28/96 | MONSHO | Monogram Shop | 1967 | 10002962 | 01 | 311000 | 540110 | 8010 | | 208.00 |
| G0001551 | 10/28/96 | MONKON | Montgomery Kone Inc | 340514 | 10002959 | 02 | 541000 | 530400 | 7010 | | 555.89 |
| G0001552 | 10/28/96 | MOUMED | Moore Medical Corp | | 10002751 | 01 | 352400 | 540120 | 1040 | | 37.95 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRDG | CHECK | AMOUNT |
|----------|----------|--------------|---------------------------|----------------|----------|--------|--------|--------|------|-------------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001552 | 10/28/96 | MOOMED | Moore Medical Corp | 8775569 | 10002963 | 01 | 352400 | 540120 | 1040 | | 23.55 |
| | | | | | | | | | | CHECK TOTAL | 61.50 |
| G0001553 | 10/28/96 | MORSER | Morgan Services Inc | 62705 | 10002912 | 02 | 542000 | 530400 | 7020 | | 122.72 |
| | | | | 58837 | 10002964 | 02 | 542000 | 530400 | 7020 | | 109.95 |
| | | | | | | | | | | CHECK TOTAL | 232.67 |
| G0001554 | 10/28/96 | MOUELE | Mouser Electronics | 22753523 | 10002966 | 01 | 333100 | 540120 | 1030 | | 17.53 |
| G0001555 | 10/28/96 | MRK | Mr K's Mud, Sweat & Gears | | 10002915 | 050600 | 460202 | 540120 | 6050 | | 639.84 |
| G0001556 | 10/28/96 | MUEAUD | Mueller Audio Visual | 3909 | 10002918 | 050500 | 414000 | 540190 | 6030 | | 21.50 |
| | | | | 3907 | 10002968 | 01 | 363200 | 530400 | 2020 | | 68.00 |
| | | | | 3908 | 10002970 | 01 | 363200 | 530400 | 2020 | | 43.00 |
| | | | | 3905 | 10002971 | 01 | 363200 | 530400 | 2020 | | 24.45 |
| | | | | 8689 | 10002973 | 01 | 363200 | 530400 | 2020 | | 258.00 |
| | | | | 8689A | 10002974 | 01 | 363200 | 540410 | 2020 | | 174.00 |
| | | | | | | | | | | CHECK TOTAL | 588.95 |
| G0001557 | 10/28/96 | NAPAUT | Napa Auto Parts | 150287 | 10002770 | 02 | 543000 | 530400 | 7030 | | 1.69 |
| | | | | 151024 | 10002920 | 02 | 543000 | 540140 | 7030 | | 71.76 |
| | | | | 150774 | 10002922 | 02 | 543000 | 540140 | 7030 | | 37.97 |
| | | | | | | | | | | CHECK TOTAL | 111.42 |

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| CHECK NUMBER | DATE | PAYEE/VENDOR NUMBER NAME | INVOICE NUMBER VENDOR'S | INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|--------------------------------------|----------------------------|----------|--------|--------|--------|------|--------------|
| G0001558 | 10/28/96 | NATLEA National League for Nursing | 42383 | 10002924 | 01 | 352400 | 540120 | 1040 | 216.00 |
| G0001559 | 10/28/96 | NEWSW Newsweek | 00065452804 | 10002975 | 01 | 326000 | 540120 | 1050 | 1,037.40 |
| G0001560 | 10/28/96 | NEXOFF Nexus Office Systems, Inc | 54667A | 10002748 | 01 | 362100 | 540130 | 2010 | 289.00 |
| | | | 54519A | 10002765 | 01 | 420000 | 540110 | 3010 | 355.20 |
| | | | 54679A | 10002926 | 02 | 546000 | 540110 | 7080 | 92.70 |
| CHECK TOTAL | | | | | | | | | 736.90 |
| G0001561 | 10/28/96 | Nightingale Conant | 143646990 | 10002730 | 050130 | 345400 | 540600 | 4090 | 44.71 |
| G0001562 | 10/28/96 | NORILL Northern Illinois Gas Company | 09249647709 | 10002928 | 02 | 545000 | 570100 | 7060 | 26.92 |
| | | | 09249612703 | 10002929 | 02 | 545000 | 570100 | 7060 | 55.59 |
| | | | 09249612927 | 10002930 | 02 | 545000 | 570100 | 7060 | 88.98 |
| | | | 09239695005 | 10002976 | 02 | 545000 | 570100 | 7060 | 1,648.47 |
| | | | 09239695203 | 10002980 | 02 | 545000 | 570100 | 7060 | 728.45 |
| CHECK TOTAL | | | | | | | | | 2,548.41 |
| G0001563 | 10/28/96 | NORSTA Northern Star | | 10002935 | 01 | 212100 | 540700 | 8030 | 85.80 |
| G0001564 | 10/28/96 | NURRES Nursing Research | | 10002944 | 01 | 351000 | 540110 | 1040 | 40.00 |
| G0001565 | 10/28/96 | OGLCDU Ogles County Newspapers | 469 | 10002946 | 01 | 212100 | 540700 | 8030 | 116.00 |
| G0001566 | 10/28/96 | OSCDRU Osco Drug Store | 654403 | 10002947 | 01 | 363200 | 540410 | 2020 | 6.44 |
| G0001567 | 10/28/96 | OVEPUB Overly Publishing | 26439 | 10002711 | 01 | 212100 | 540700 | 8030 | 4,960.04 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRDG | CHECK | AMOUNT |
|---------------|----------|--------------|--------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001568 | 10/28/96 | PARCOL | Parkland College | | I0002978 | 01 | 521000 | 590300 | 9030 | | 8,259.14 |
| G0001569 | 10/28/96 | PENLOC | Pennunion Lock Box | 091996-00611 | I0002949 | 02 | 545000 | 570100 | 7060 | | 2,814.00 |
| G0001570 | 10/28/96 | POLREA | Political Research, Inc | 166398 | I0002718 | 01 | 362100 | 540500 | 2010 | | 595.00 |
| G0001571 | 10/28/96 | QUACIT | Quad-City Times | 596016-5 | I0002713 | 01 | 513000 | 550400 | 8060 | | 639.56 |
| G0001572 | 10/28/96 | QUILL | Quill Corporation | 0316133 | I0002769 | 050130 | 345400 | 540110 | 4090 | | 61.10 |
| | | | | 0413820 | I0002983 | 02 | 542000 | 540140 | 7020 | | 31.80 |
| | | | | | | 02 | 542000 | 540140 | 7020 | | 23.88 |
| | | | | | | 02 | 546000 | 540110 | 7080 | | 1.38 |
| | | | | | | 02 | 546000 | 540110 | 7080 | | 1.94 |
| | | | | | | 02 | 546000 | 540110 | 7080 | | 2.58 |
| INVOICE TOTAL | | | | | | | | | | | 61.58 |
| CHECK TOTAL | | | | | | | | | | | 122.68 |
| G0001573 | 10/28/96 | RCSMI | R C Smith Transportation | 1308 | I0002953 | 050600 | 460202 | 550900 | 6050 | | 181.30 |
| | | | | 1315 | I0002954 | 050600 | 460204 | 550900 | 6050 | | 91.55 |
| CHECK TOTAL | | | | | | | | | | | 272.85 |
| G0001574 | 10/28/96 | RGRA | R-Graphics | 300649 | I0002951 | 01 | 212100 | 540810 | 8030 | | 352.32 |
| G0001575 | 10/28/96 | RADSHA | Radio Shack | 034509 | I0002759 | 01 | 430100 | 540110 | 3040 | | 43.72 |
| | | | | | | 01 | 335100 | 540120 | 1010 | | 10.93 |
| INVOICE TOTAL | | | | | | | | | | | 54.65 |
| | | | | 033828 | I0002955 | 050600 | 460701 | 540900 | 6050 | | 193.68 |
| CHECK TOTAL | | | | | | | | | | | 4 |

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| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRG | CHECK | AMOUNT |
|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|-----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001576 | 10/28/96 | RCPRI | RC Printing of Northwestern Il | 6340 | 10002957 | 050600 | 460500 | 540900 | 6050 | | 66.88 |
| G0001577 | 10/28/96 | RECLBI | Recording for the Blind & Dysl | 368373 | 10002958 | 01 | 530010 | 540900 | 8040 | | 388.10 |
| G0001578 | 10/28/96 | ROCRIV | Rock River Business Supplies I | 59560-0 | 10002760 | 01 | 352200 | 540110 | 1040 | | 19.75 |
| | | | | 59296-0 | 10002960 | 01 | 352400 | 540110 | 1040 | | 185.70 |
| CHECK TOTAL | | | | | | | | | | | 205.45 |
| G0001579 | 10/28/96 | ROCRIV1 | Rock River Printers | 33924 | 10002988 | 101010 | 461401 | 590900 | 6090 | | 128.00 |
| G0001580 | 10/28/96 | ROCRIV2 | Rock River Provision Co | 310680 | 10002961 | 050600 | 460500 | 540900 | 6050 | | 87.20 |
| G0001581 | 10/28/96 | ROCREG | Rockford Register Star | 352514 | 10002985 | 01 | | 130903 | | | 346.08 |
| | | | | 346337 | 10002987 | 01 | 513000 | 550400 | 8060 | | 706.70 |
| CHECK TOTAL | | | | | | | | | | | 1,052.78 |
| G0001582 | 10/28/96 | SSBUI | S&S Builders Hardware Co | 116317 | 10002725 | 12 | 544000 | 540190 | 7040 | | 735.35 |
| G0001583 | 10/28/96 | SAMFRE | Samuel French, Inc | 042787 | 10002967 | 050600 | 460701 | 540900 | 6050 | | 170.00 |
| G0001584 | 10/28/96 | SBMBUS | SBM Business Equipment Center | 082127 | 10002969 | 12 | | 130907 | | | 72.00 |
| G0001585 | 10/28/96 | SCTSD | SCT Software & Resource Mgmt C | 010164910007 | 10002717 | 01 | 513000 | 580903 | 8060 | | 19,300.48 |
| G0001586 | 10/28/96 | SHAPRE | Shawver Press Inc | 325 | 10002972 | 01 | 333500 | 540120 | 1030 | | 38.21 |
| | | | | | | 01 | 335100 | 540120 | 1010 | | 38.20 |
| | | | | | | 01 | 332300 | 540120 | 1020 | | 38.21 |
| | | | | | | 01 | 335100 | 540120 | 1010 | | 38.20 |
| | | | | | | 01 | 335100 | 540120 | 1010 | | 38.20 |
| INVOICE TOTAL | | | | | | | | | | | 191.08 |

| CHECK NUMBER | DATE | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-----------------|----------|--------------|-------------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| | | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001587 | 10/28/96 | SPETEC | Spectra Tech | | I0002977 | 051500 | 335210 | 540120 | 6090 | | 405.74 |
| G0001588 | 10/28/96 | | Sprint-Illinois | | I0002979 | 02 | 545000 | 570500 | 7060 | | 167.00 |
| G0001589 | 10/28/96 | STEELE1 | Sterling Electric Supply Co | 501048300 | I0002990 | 02 | 541000 | 540140 | 7010 | | 271.95 |
| G0001590 | 10/28/96 | STEELE2 | Sterling Electronics | 16223 | I0002981 | 050600 | 460701 | 540900 | 6050 | | 318.00 |
| G0001591 | 10/28/96 | STEDEV | Stewart Beverage Corp | | I0002984 | 050600 | 460500 | 540900 | 6050 | | 139.50 |
| G0001592 | 10/28/96 | STESEC | Stewart Security | 30533 | I0002993 | 12 | 544000 | 530900 | 7040 | | 760.00 |
| G0001593 | 10/28/96 | SWAFLO | Swartleys Florist | 49462 | I0002986 | 01 | 211000 | 550900 | 8010 | | 40.35 |
| G0001594 | 10/28/96 | TECSER | Technical Service & Solutions | | I0002989 | 01 | 333100 | 540120 | 1030 | | 187.50 |
| G0001595 | 10/28/96 | TECAID | Techno-Aide Mfg Co. Inc | 167386 | I0002997 | 01 | 352500 | 540120 | 1040 | | 158.09 |
| G0001596 | 10/28/96 | TONTEC | Toner Tech Plus | 229 | I0002741 | 01 | 369000 | 540110 | 8080 | | 609.55 |
| G0001597 | 10/28/96 | TOTLIN | Total Line Supply Company | 48049 | I0003000 | 02 | 542000 | 540140 | 7020 | | 931.27 |
| G0001598 | 10/28/96 | TRIC | Triple C, Inc | 1857 | I0002773 | 01 | 530010 | 550900 | 8040 | | 47.67 |
| G0001599 | 10/28/96 | UMI | UMI | 9619929A | I0002710 | 01 | 362100 | 540600 | 2010 | | 2,251.68 |
| G0001600 | 10/28/96 | | Voided Check | | | | | | | | |
| G0001601 | 10/28/96 | UNICOM | Unique Computer | 37064S | I0002749 | 01 | 362100 | 540130 | 2010 | | 92.00 |
| | | | | 37121S | I0002762 | 01 | 212300 | 540110 | 2090 | | 117.95 |
| | | | | 37294S | I0002771 | 01 | 321000 | 540110 | 2080 | | 249.90 |

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| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PRG | CHECK | AMOUNT |
|-------------|----------|--------------|-----------------|----------------|----------|------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001601 | 10/28/96 | UNICOM | Unique Computer | 374375 | 10002991 | 01 | 363200 | 540410 | 2020 | | 416.50 |
| | | | | 374345 | 10002992 | 01 | 369000 | 540420 | 8080 | | 125.95 |
| | | | | 37414 | 10002994 | 01 | 369000 | 540110 | 8080 | | 78.00 |
| | | | | 37413 | 10002996 | 01 | 369000 | 540110 | 8080 | | 170.00 |
| | | | | 37380 S | 10002998 | 01 | 430100 | 540110 | 3040 | | 455.00 |
| | | | | 37390 | 10002999 | 01 | 369000 | 540110 | 8080 | | 499.00 |
| | | | | 37381S | 10003001 | 01 | 363200 | 540410 | 2020 | | 46.95 |
| | | | | 37305S | 10003002 | 01 | 335200 | 540120 | 1010 | | 78.00 |
| | | | | 37385S | 10003003 | 01 | 369000 | 540400 | 8080 | | 400.00 |
| | | | | 37290S | 10003004 | 01 | 335100 | 540120 | 1010 | | 480.00 |
| | | | | 37292S | 10003005 | 01 | 332300 | 540120 | 1020 | | 75.00 |
| | | | | 37386S | 10003006 | 01 | 369000 | 540110 | 8080 | | 720.00 |
| | | | | 37388S | 10003007 | 01 | 369000 | 540110 | 8080 | | 85.00 |
| | | | | 37387S | 10003008 | 01 | 369000 | 540110 | 8080 | | 340.00 |
| | | | | 37384S | 10003009 | 01 | 369000 | 540110 | 8080 | | 119.80 |
| | | | | 37382S | 10003010 | 01 | 369000 | 540110 | 8080 | | 140.85 |
| | | | | 37379S | 10003011 | 12 | | 130907 | | | 614.00 |
| | | | | 37378S | 10003012 | 12 | | 130907 | | | 340.00 |
| | | | | 37436S | 10003013 | 12 | | 130907 | | | 1,182.50 |
| | | | | 373771 | 10003030 | 01 | 369000 | 540110 | 8080 | | 450.00 |
| | | | | 37293 | 10003031 | 01 | 322800 | 540120 | 1010 | | 46.95 |
| CHECK TOTAL | | | | | | | | | | | 7,323.35 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001602 | 10/28/96 | UNIPAR | United Parcel Service | 0000618479406 | 10003015 | 01 | 513000 | 540430 | 8060 | | 236.59 |
| G0001603 | 10/28/96 | USPOS | US Postmaster | OCTOBER | 10003016 | 01 | 513000 | 540430 | 8060 | | 3,000.00 |
| G0001604 | 10/28/96 | | Venture Entertainment Group, I | 1707 | 10002745 | 01 | 362100 | 540500 | 2010 | | 96.80 |
| G0001605 | 10/28/96 | VERCOM | Vernon Company | 278670J6A | 10002716 | 01 | 419000 | 540190 | 3090 | | 1,471.69 |
| G0001606 | 10/28/96 | VONIND | Vonachen Industrial Supplies | 046431 | 10003017 | 02 | 542000 | 540140 | 7020 | | 517.10 |
| G0001607 | 10/28/96 | VWRSCI | VWR Scientific | 56055540 | 10002729 | 01 | 352100 | 540120 | 1040 | | 377.67 |
| | | | | 56055541 | 10003018 | 01 | 352100 | 540120 | 1040 | | 588.38 |
| | | | | 56055570 | 10003032 | 01 | 352100 | 540120 | 1040 | | 47.47 |
| | | | | 56055580 | 10003033 | 01 | 352100 | 540120 | 1040 | | 291.52 |
| | | | | 56055581 | 10003042 | 01 | 352100 | 540120 | 1040 | | 314.34 |
| CHECK TOTAL | | | | | | | | | | | 1,619.38 |
| G0001608 | 10/28/96 | WALMAR | Wal-Mart Stores, Inc | 3343573 | 10003020 | 050600 | 460600 | 540900 | 6050 | | 23.50 |
| | | | | 3343564 | 10003021 | 050600 | 460500 | 540900 | 6050 | | 29.96 |
| | | | | 1949227 | 10003035 | 050600 | 460500 | 540900 | 6050 | | 19.57 |
| | | | | 1949228 | 10003036 | 01 | 419100 | 540190 | 3030 | | 21.74 |
| CHECK TOTAL | | | | | | | | | | | 94.77 |
| G0001609 | 10/28/96 | WALLC | Wallcur, Inc | 25689 | 10003034 | 01 | 352200 | 540120 | 1040 | | 68.57 |
| G0001610 | 10/28/96 | WARMUR | Ward, Murray, Pace, & Johnson, | AUG. STATEMENT | 10002726 | 01 | 110000 | 530500 | 8050 | | 541.00 |
| | | | | | | 12 | 512120 | 530500 | 8020 | | 250.00 |

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|---------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|-----------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| G0001610 | 10/28/96 | WARMUR | Ward, Murray, Pace, & Johnson, | AUG. STATEMENT | I0002726 | 12 | 512120 | 530500 | 8020 | | 540.00 |
| INVOICE TOTAL | | | | | | | | | | | 1,331.00 |
| CHECK TOTAL | | | | | | | | | | | 1,331.00 |
| G0001611 | 10/28/96 | WES PUB | West Publishing Company | 87-025-813 | I0003037 | 01 | 362100 | 540500 | 2010 | | 124.75 |
| G0001612 | 10/28/96 | WILLOW | Wilkins-Lowe and Company | 5065 | I0002719 | 12 | 512120 | 560700 | 8020 | | 2,283.75 |
| | | | | 4679/4680 | I0002740 | 12 | 512120 | 560700 | 8020 | | 3,695.00 |
| | | | | 5152 | I0003025 | 12 | 512120 | 560700 | 8020 | | 3,066.00 |
| | | | | 5255 | I0003026 | 12 | 512120 | 560700 | 8020 | | 801.00 |
| | | | | 5124 | I0003027 | 12 | 512120 | 560700 | 8020 | | 8,806.00 |
| | | | | 5254 | I0003028 | 12 | 512120 | 560700 | 8020 | | 6,178.00 |
| | | | | 5245 | I0003029 | 12 | 512120 | 560700 | 8020 | | 47,703.00 |
| CHECK TOTAL | | | | | | | | | | | 72,532.75 |
| G0001613 | 10/28/96 | WIX FM | WIXN FM - WIXN AM | 093096 | I0003019 | 01 | 212100 | 540700 | 8030 | | 504.00 |
| G0001614 | 10/28/96 | WLLT | WLLT | | I0003038 | 01 | 212100 | 540700 | 8030 | | 228.00 |
| G0001615 | 10/28/96 | WNS PUB | WNS Pub. News-Sentinel/The Rev | 264 | I0003022 | 050110 | 343100 | 540700 | 4010 | | 115.87 |
| G0001616 | 10/28/96 | WOLLUM | Welohan Lumber | 842539 | I0002767 | 050600 | 460701 | 540900 | 6050 | | 183.80 |
| | | | | 847736 | I0003041 | 050600 | 460701 | 540900 | 6050 | | 20.70 |
| CHECK TOTAL | | | | | | | | | | | 204.50 |

| CHECK NUMBER | DATE | PAYEE/VENDOR NUMBER NAME | INVOICE NUMBER VENDOR'S INTERNAL | FUND | ORGN | ACCT | PROG | CHECK AMOUNT |
|-----------------|----------|------------------------------|-------------------------------------|--------|--------|--------|------|---------------------------|
| G0001617 | 10/28/96 | WORPER Word Perfect Magazine | I0003039 | 050130 | 345400 | 540600 | 4090 | 27.97 |
| G0001618 | 10/28/96 | WSDAM WSDR-AM | 092996128 I0003023 | 01 | 212100 | 540700 | 8030 | 1,116.66 |
| G0001619 | 10/28/96 | WSSF M WSSQ-FM | 8228 I0003040 | 01 | 212100 | 540700 | 8030 | 200.00 |
| G0001620 | 10/28/96 | WZZFM WZZT-FM | 092996826 I0003024 | 01 | 212100 | 540700 | 8030 | 750.00 |
| G0001621 | 10/28/96 | XEROX Xerox Corporation | I0002714 | 12 | | 130907 | | 1,471.37 |
| | | | 1101962147 I0002738 | 050200 | | 280200 | | 445.60 |
| | | | | 050200 | 362200 | 560400 | 6090 | 148.51 |
| | | | | | | | | INVOICE TOTAL 594.11 |
| | | | 1101962149 I0002744 | 050200 | | 280200 | | 111.92 |
| | | | | 050200 | 362200 | 560400 | 6090 | 38.34 |
| | | | | | | | | INVOICE TOTAL 150.26 |
| | | | | | | | | CHECK TOTAL 2,215.74 |
| | | | | | | | | BANK TOTAL \$1,592,639.96 |

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|-----------------|----------|--------------|------------------------------|----------------|----------|--------|--------|--------|------|--------------|
| | | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | |
| F0000180-181 | | | VOID CHECKS | | | | | | | |
| F0000182 | 09/27/96 | ATTBUS | AT&T Business Service | | I0002415 | 062050 | 347200 | 570500 | 4090 | 5.63 |
| F0000183 | 09/27/96 | CENILL | Centel-Illinois | | I0002476 | 062050 | 347200 | 570500 | 4090 | 86.35 |
| F0000184 | 09/27/96 | CHITIM | Chime Time Movement Products | | I0002408 | 063042 | 329400 | 540120 | 1060 | 18.31 |
| F0000185 | 09/27/96 | 359544890 | Conrad, Kelly | | I0002474 | 063011 | 451000 | 540110 | 3020 | 34.39 |
| F0000186 | 09/27/96 | CONMAN | Consolidated Management Co | | I0002411 | 062022 | 336102 | 550100 | 1090 | 36.75 |
| | | | | | I0002412 | 062073 | 336300 | 550100 | 1020 | 20.21 |
| CHECK TOTAL | | | | | | | | | | 56.96 |
| F0000187 | 09/27/96 | 339662389 | Dohse, Patricia | | I0002475 | 063011 | 451000 | 540430 | 3020 | 18.00 |
| F0000188 | 09/27/96 | 349244872 | Hall, Zollie | | I0002469 | 063030 | 336500 | 550100 | 1030 | 6.51 |
| | | | | | | 062022 | 336102 | 550100 | 4090 | 61.92 |
| INVOICE TOTAL | | | | | | | | | | 68.43 |
| F0000189 | 09/27/96 | HASOFF | Haskell's Office Equipment | 23362 | I0002414 | 063011 | 451000 | 540110 | 3020 | 49.05 |
| F0000190 | 09/27/96 | | Link-Midwest Conference | | I0002468 | 062022 | 336102 | 550100 | 4090 | 160.00 |
| F0000191 | 09/27/96 | | Voided Check | | | | | | | |
| F0000192 | 09/27/96 | | Voided Check | | | | | | | |
| F0000193 | 09/27/96 | | Voided Check | | | | | | | |
| F0000194 | 09/27/96 | | Voided Check | | | | | | | |
| F0000195 | 09/27/96 | | Voided Check | | | | | | | |
| F0000196 | 09/27/96 | | Voided Check | | | | | | | |
| F0000199 | 09/27/96 | MAIL | Mailbox, The | | I0002419 | 063042 | 329400 | 540120 | 1060 | 24.95 |

EQ000205-206

FISCAL YEAR 1997
BANK: 2 Sterling Federal Bank- Re

Check Register
From 10/01/96 To 10/28/96

TIME: 03:53 PM
PAGE: 42

| CHECK NUMBER | DATE | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-----------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|--------|
| | | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| F0000207 | 10/04/96 | 345386726 | Armstrong, Carol | | I0002523 | 062073 | 336300 | 550100 | 1020 | | 14.26 |
| F0000208 | 10/04/96 | 330361842 | Bracken, Diane | | I0002521 | 062073 | 336300 | 550100 | 1020 | | 6.20 |
| F0000209 | 10/04/96 | 353408102 | Brokaw, Pat | | I0002517 | 062073 | 336300 | 550100 | 1020 | | 26.04 |
| F0000210 | 10/04/96 | 482803780 | Bumsted, Jeff | | I0002515 | 062073 | 336300 | 550100 | 1020 | | 11.16 |
| F0000211 | 10/04/96 | CHITIM | Chime Time Movement Products | | I0002530 | 063042 | 329400 | 540120 | 1060 | | 44.74 |
| F0000212 | 10/04/96 | 359544890 | Conrad, Kelly | | I0002537 | 063011 | 451000 | 540110 | 3020 | | 54.82 |
| F0000213 | 10/04/96 | CONMAN | Consolidated Management Co | | I0002531 | 062060 | 329100 | 550900 | 1060 | | 78.00 |
| F0000214 | 10/04/96 | 355666673 | Conway, Susan | | I0002519 | 062073 | 336300 | 550100 | 1020 | | 6.20 |
| F0000215 | 10/04/96 | 323285487 | Hall, Doris | | I0002541 | 063030 | 336500 | 550100 | 1030 | | 13.64 |
| F0000216 | 10/04/96 | 344387179 | Holland, Kevin | | I0002520 | 062073 | 336300 | 550100 | 1020 | | 12.71 |
| F0000217 | 10/04/96 | 337604956 | Hurd, Mary Ann | | I0002514 | 062073 | 336300 | 550100 | 1020 | | 3.72 |
| F0000218 | 10/04/96 | ICCB | Illinois Community College Boa | | I0002525 | 062022 | 336102 | 550100 | 4090 | | 150.00 |
| F0000219 | 10/04/96 | 472507439 | Lindahl, Sharon | | I0002522 | 062073 | 336300 | 550100 | 1020 | | 17.05 |
| F0000220 | 10/04/96 | LONCOM | Longview Community College | | I0002524 | 063020 | 336400 | 550100 | 1030 | | 500.00 |
| F0000221 | 10/04/96 | 333443764 | Mathey, Barbara | | I0002516 | 062073 | 336300 | 550100 | 1020 | | 24.80 |

| CHECK | | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|--------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|-------|--------|
| NUMBER | DATE | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| F0000222 | 10/04/96 | NCDE | Natl Council for Occupational | | I0002527 | 062022 | 336102 | 550100 | 4090 | | 140.00 |
| F0000223 | 10/04/96 | 230378039 | Nunez, Steve | | I0002539 | 062022 | 336102 | 550100 | 4090 | | 75.05 |
| F0000224 | 10/04/96 | 348547510 | Petitt, Richard | | I0002518 | 062073 | 336300 | 550100 | 1020 | | 14.57 |
| F0000225 | 10/04/96 | 322323721 | Stevens, Shirley | | I0002540 | 063042 | 329400 | 540190 | 1060 | | 55.73 |
| F0000226 | 10/04/96 | USGOV | U.S. Govt. Printing Office | | I0002526 | 062022 | 336102 | 540120 | 4090 | | 19.00 |
| F0000227-228 | | | VOID CHECKS | | | | | | | | |
| F0000229 | 10/11/96 | ABBLAK | Abbey on Lake Geneva | | I0002705 | 063011 | 451000 | 550100 | 3020 | | 485.72 |
| F0000230 | 10/11/96 | ADULEA | Adult Learning Resource Center | | I0002614 | 062060 | 329100 | 550100 | 1060 | | 140.00 |
| | | | | | I0002660 | 063041 | 329300 | 550100 | 1060 | | 720.00 |
| CHECK TOTAL | | | | | | | | | | | 860.00 |
| F0000231 | 10/11/96 | 349244872 | Hall, Zollie | | I0002615 | 063030 | 336500 | 550100 | 1030 | | 49.45 |
| F0000232 | 10/11/96 | IAEEE | Illinois Association of Electr | | I0002616 | 062031 | 336100 | 550100 | 1030 | | 90.00 |
| F0000233 | 10/11/96 | 341348515 | Johnson, Rosemary | | I0002608 | 062022 | 336102 | 550100 | 4090 | | 13.00 |
| F0000234 | 10/11/96 | KELELE | Kelvin Electronics | 164643 | I0002658 | 063030 | 336500 | 540190 | 1030 | | 603.99 |
| F0000235 | 10/11/96 | MAEOPP | MAEOPP | | I0002612 | 063011 | 451000 | 550100 | 3020 | | 310.00 |
| F0000236 | 10/11/96 | 354425235 | Pfeifer, Alan | | I0002609 | 062022 | 336102 | 550100 | 4090 | | 34.00 |
| F0000237 | 10/11/96 | RCPRI | RC Printing of Northwestern Il | | I0002611 | 063011 | 451000 | 540200 | 3020 | | 58.00 |

REPORT FARCHKR
FISCAL YEAR 1997
BANK: 2 Sterling Federal Bank- Re (cont.)

Sauk Valley Community College
Check Register
From 10/01/96 To 10/28/96

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| CHECK NUMBER | DATE | PAYEE/VENDOR | | INVOICE NUMBER | | FUND | ORGN | ACCT | PROG | CHECK | AMOUNT |
|-----------------|----------|--------------|--------------------------------|----------------|----------|--------|--------|--------|------|---------------|-------------|
| | | NUMBER | NAME | VENDOR'S | INTERNAL | | | | | | |
| F0000238 | 10/11/96 | STAUNI | State Universities Retirement | | I0002659 | 063020 | 336400 | 529990 | 1030 | | 100.12 |
| | | | | | | 063030 | 336500 | 529990 | 1030 | | 65.45 |
| | | | | | | 063011 | 451000 | 529990 | 3020 | | 303.91 |
| | | | | | | 062050 | 347200 | 529990 | 4090 | | 65.76 |
| | | | | | | | | | | | |
| F0000239-240 | | | VOID CHECKS | | | | | | | INVOICE TOTAL | 535.24 |
| F0000241 | 10/18/96 | 357365760 | Bailey, Glenn | | I0002832 | 062022 | 336102 | 550100 | 4090 | | 42.24 |
| F0000242 | 10/18/96 | CENEDU | Center on Education & Work | | I0002834 | 062210 | 336600 | 540120 | 4090 | | 422.23 |
| F0000243 | 10/18/96 | COLLAK | College of Lake County | | I0002835 | 063011 | 451000 | 550100 | 3020 | | 100.00 |
| F0000244 | 10/18/96 | EDUSOF | Educational Software Concepts, | | I0002780 | 062010 | 328200 | 540120 | 1050 | | 18.90 |
| F0000245 | 10/18/96 | 349244872 | Hall, Zollie | | I0002830 | 063020 | 336400 | 550100 | 1030 | | 300.56 |
| F0000246 | 10/18/96 | ICCB | Illinois Community College Boa | | I0002831 | 062010 | 328200 | 550100 | 1050 | | 75.00 |
| F0000247 | 10/18/96 | INDTEX | Industrial Text and Video | | I0002833 | 062022 | 336102 | 540120 | 4090 | | 2,429.80 |
| F0000248 | 10/18/96 | KELELE | Kelvin Electronics | | I0002779 | 063030 | 336500 | 540190 | 1030 | | 569.80 |
| F0000249 | 10/18/96 | 342385802 | Nelson, John | | I0002829 | 062050 | 347200 | 550100 | 4090 | | 74.71 |
| | | | | | | 062050 | 347200 | 550100 | 4090 | | 161.45 |
| | | | | | | 062050 | 347200 | 550100 | 4090 | | 26.04 |
| | | | | | | | | | | | |
| | | | | | | | | | | INVOICE TOTAL | 262.20 |
| | | | | | | | | | | | |
| | | | | | | | | | | BANK TOTAL | \$15,566.64 |

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| Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|----------|-----|---------|---------------------------------|----------|----------|
| ===== | === | ===== | ===== | ===== | ===== |
| 09/04/96 | C/D | CHK5244 | ABINGDON PRESS | | |
| | | | 548.04 Paperback Purchases | 12.71 | |
| | | | 549.04 Paperback Transportation | 3.20 | |
| | | | 111.00 Cash in Bank | | 15.91 |
| 09/04/96 | C/D | CHK5245 | ACT | | |
| | | | 548.01 Textbook Purchases | 50.00 | |
| | | | 549.01 Textbook Transportation | 4.00 | |
| | | | 111.00 Cash in Bank | | 54.00 |
| 09/04/96 | C/D | CHK5246 | AMSCO SCHOOL PUBLICATION | | |
| | | | 548.01 Textbook Purchases | 1,230.00 | |
| | | | 549.01 Textbook Transportation | 61.50 | |
| | | | 111.00 Cash in Bank | | 1,291.50 |
| 09/04/96 | C/D | CHK5247 | WM C BROWN PUBLISHERS | | |
| | | | 548.01 Textbook Purchases | 9,799.65 | |
| | | | 549.01 Textbook Transportation | 182.71 | |
| | | | 111.00 Cash in Bank | | 9,982.36 |
| 09/04/96 | C/D | CHK5248 | BURNELL COMPANY | | |
| | | | 548.01 Textbook Purchases | 432.00 | |
| | | | 111.00 Cash in Bank | | 432.00 |
| 09/04/96 | C/D | CHK5249 | CONTEMPORY BOOKS | | |
| | | | 548.01 Textbook Purchases | 72.57 | |
| | | | 549.01 Textbook Transportation | 4.20 | |
| | | | 111.00 Cash in Bank | | 76.77 |
| 09/04/96 | C/D | CHK5250 | COURSE TECHNOLOGY | | |
| | | | 548.01 Textbook Purchases | 1,408.00 | |
| | | | 549.01 Textbook Transportation | 12.60 | |
| | | | 111.00 Cash in Bank | | 1,420.60 |
| 09/04/96 | C/D | CHK5251 | DEARBORN PUB | | |
| | | | 548.01 Textbook Purchases | 712.50 | |
| | | | 549.01 Textbook Transportation | 17.06 | |
| | | | 111.00 Cash in Bank | | 729.56 |
| 09/04/96 | C/D | CHK5252 | HAMMOND INC | | |
| | | | 548.01 Textbook Purchases | 29.80 | |
| | | | 549.01 Textbook Transportation | 3.74 | |
| | | | 111.00 Cash in Bank | | 33.54 |
| 09/04/96 | C/D | CHK5253 | HARCOURT BRACE | | |
| | | | 548.01 Textbook Purchases | 2,628.75 | |
| | | | 549.01 Textbook Transportation | 45.38 | |
| | | | 111.00 Cash in Bank | | 2,674.13 |
| 09/04/96 | C/D | CHK5254 | HARPER COLLINS COL PUB | | |
| | | | 548.01 Textbook Purchases | 4,871.50 | |
| | | | 549.01 Textbook Transportation | 61.92 | |
| | | | 111.00 Cash in Bank | | 4,933.42 |
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| Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|----------|-----|---------|-------------------------------------|----------|---------|
| 09/04/96 | C/D | CHK5255 | HARPER COLLINS PUB | | |
| | | | 548.01 Textbook Purchases | 199.60 | |
| | | | 111.00 Cash in Bank | | 199 |
| 09/04/96 | C/D | CHK5256 | HOUGHTON MIFFLIN CO | | |
| | | | 548.01 Textbook Purchases | 221.70 | |
| | | | 549.01 Textbook Transportation | 5.56 | |
| | | | 111.00 Cash in Bank | | 227. |
| 09/04/96 | C/D | CHK5257 | ITP ED | | |
| | | | 548.01 Textbook Purchases | 561.20 | |
| | | | 549.01 Textbook Transportation | 44.64 | |
| | | | 111.00 Cash in Bank | | 605. |
| 09/04/96 | C/D | CHK5258 | KOMENDA PUB CO | | |
| | | | 548.04 Paperback Purchases | 18.00 | |
| | | | 549.04 Paperback Transportation | 5.00 | |
| | | | 111.00 Cash in Bank | | 23. |
| 09/04/96 | C/D | CHK5259 | LIPPINCOTT RAVEN PUB | | |
| | | | 548.21 Computer Software Purchases | 219.45 | |
| | | | 549.21 Computer Software Transport | 4.50 | |
| | | | 111.00 Cash in Bank | | 223. |
| 09/04/96 | C/D | CHK5260 | LOGIN BROS BOOK CO | | |
| | | | 548.01 Textbook Purchases | 8,791.28 | |
| | | | 548.04 Paperback Purchases | | 66. |
| | | | 549.01 Textbook Transportation | 116.45 | |
| | | | 549.04 Paperback Transportation | 2.00 | |
| | | | 111.00 Cash in Bank | | 8,842. |
| 09/04/96 | C/D | CHK5261 | MCGRAW HILL | | |
| | | | 548.01 Textbook Purchases | 458.90 | |
| | | | 549.01 Textbook Transportation | 8.27 | |
| | | | 111.00 Cash in Bank | | 467. |
| 09/04/96 | C/D | CHK5262 | MCGRAW HILL | | |
| | | | 548.01 Textbook Purchases | 2,639.06 | |
| | | | 549.01 Textbook Transportation | 13.04 | |
| | | | 111.00 Cash in Bank | | 2,652. |
| 09/04/96 | C/D | CHK5263 | MOSBY-YEAR BOOK | | |
| | | | 548.01 Textbook Purchases | 550.12 | |
| | | | 549.01 Textbook Transportation | 16.04 | |
| | | | 111.00 Cash in Bank | | 566. |
| 09/04/96 | C/D | CHK5264 | NACSCORP | | |
| | | | 548.21 Computer Software Purchases | 157.11 | |
| | | | 548.01 Textbook Purchases | 72.88 | |
| | | | 549.21 Computer Software Transport | 6.76 | |
| | | | 549.01 Textbook Transportation | 3.99 | |
| | | | 540.00 General Materials & Supplies | 3.40 | |
| | | | 111.00 Cash in Bank | | 244. |

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| Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|----------|-----|---------|------------------------------------|----------|----------|
| ===== | === | ===== | ===== | ===== | ===== |
| 09/04/96 | C/D | CHK5265 | NEBRASKA BOOK | | |
| | | | 548.05 Used Book Purchases | 28.98 | |
| | | | 549.05 Used Book Transportation | 3.07 | |
| | | | 111.00 Cash in Bank | | 32.05 |
| 09/04/96 | C/D | CHK5266 | PENN STATE PRESS | | |
| | | | 548.01 Textbook Purchases | 280.00 | |
| | | | 549.01 Textbook Transportation | 5.64 | |
| | | | 111.00 Cash in Bank | | 285.64 |
| 09/04/96 | C/D | CHK5267 | PRENTICE HALL | | |
| | | | 548.01 Textbook Purchases | 2,994.40 | |
| | | | 549.01 Textbook Transportation | 89.20 | |
| | | | 111.00 Cash in Bank | | 3,083.60 |
| 09/04/96 | C/D | CHK5268 | SCHROFF DEV CORP | | |
| | | | 548.01 Textbook Purchases | 195.00 | |
| | | | 549.01 Textbook Transportation | 5.00 | |
| | | | 111.00 Cash in Bank | | 200.00 |
| 09/04/96 | C/D | CHK5269 | SYBEX | | |
| | | | 548.01 Textbook Purchases | 117.44 | |
| | | | 549.01 Textbook Transportation | 9.31 | |
| | | | 111.00 Cash in Bank | | 126.75 |
| 09/04/96 | C/D | CHK5270 | TOWNSEND PRESS | | |
| | | | 548.01 Textbook Purchases | 233.00 | |
| | | | 549.01 Textbook Transportation | 9.03 | |
| | | | 111.00 Cash in Bank | | 242.03 |
| 09/04/96 | C/D | CHK5271 | UNIQUE COMPUTER | | |
| | | | 548.21 Computer Software Purchases | 182.00 | |
| | | | 111.00 Cash in Bank | | 182.00 |
| 09/04/96 | C/D | CHK5272 | WEST PUB | | |
| | | | 548.01 Textbook Purchases | 1,158.40 | |
| | | | 549.01 Textbook Transportation | 11.20 | |
| | | | 111.00 Cash in Bank | | 1,169.60 |
| 09/04/96 | C/D | CHK5273 | VENTANA COMM | | |
| | | | 548.01 Textbook Purchases | 205.83 | |
| | | | 549.01 Textbook Transportation | 17.09 | |
| | | | 111.00 Cash in Bank | | 222.92 |
| 09/04/96 | C/D | CHK5274 | JOHN WILEY & SONS | | |
| | | | 548.01 Textbook Purchases | 24.00 | |
| | | | 549.01 Textbook Transportation | 21.94 | |
| | | | 111.00 Cash in Bank | | 45.94 |
| 09/04/96 | C/D | CHK5275 | ROARING SPRING | | |
| | | | 548.01 Textbook Purchases | 155.39 | |
| | | | 111.00 Cash in Bank | | 155.39 |
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| Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|----------|-----|---------|--------------------------------|----------|----------|
| 09/04/96 | C/D | CHK5275 | CORRECTION | | |
| | | | 548.02 Supply Purchases | 155.39 | |
| | | | 548.01 Textbook Purchases | | 155.39 |
| 09/04/96 | C/D | CHK5276 | STAEDTLER | | |
| | | | 548.02 Supply Purchases | 111.64 | |
| | | | 111.00 Cash in Bank | | 111.64 |
| 09/04/96 | C/D | CHK5277 | KAREN PERRIS | | |
| | | | 452.01 Textbook Sales | 4.00 | |
| | | | 452.07 Sales Tax Collected | 0.25 | |
| | | | 111.00 Cash in Bank | | 4.25 |
| 09/04/96 | C/D | CHK5278 | ENTEC | | |
| | | | 548.02 Supply Purchases | 1,051.66 | |
| | | | 549.02 Supply Transportation | 9.33 | |
| | | | 111.00 Cash in Bank | | 1,060.99 |
| 09/04/96 | C/D | CHK5279 | DOUGLAS STEWART CO | | |
| | | | 548.02 Supply Purchases | 3,349.52 | |
| | | | 111.00 Cash in Bank | | 3,349.52 |
| 09/04/96 | C/D | CHK5280 | STAEDTLER | | |
| | | | 548.02 Supply Purchases | 336.23 | |
| | | | 549.02 Supply Transportation | 7.74 | |
| | | | 111.00 Cash in Bank | | 343.97 |
| 09/17/96 | C/D | CHK5281 | CF MOTORFREIGHT | | |
| | | | 549.01 Textbook Transportation | 41.62 | |
| | | | 111.00 Cash in Bank | | 41.62 |
| 09/17/96 | C/D | CHK5282 | AM TECHNICAL PUB | | |
| | | | 548.01 Textbook Purchases | 224.70 | |
| | | | 549.01 Textbook Transportation | 4.97 | |
| | | | 111.00 Cash in Bank | | 229.67 |
| 09/17/96 | C/D | CHK5283 | BARRON'S ED SERIES | | |
| | | | 548.01 Textbook Purchases | | 1.00 |
| | | | 549.01 Textbook Transportation | 5.99 | |
| | | | 111.00 Cash in Bank | | 4.99 |
| 09/17/96 | C/D | CHK5284 | WM C BROWN | | |
| | | | 548.01 Textbook Purchases | 1,439.30 | |
| | | | 549.01 Textbook Transportation | 24.10 | |
| | | | 111.00 Cash in Bank | | 1,463.40 |
| 09/17/96 | C/D | CHK5285 | COLLEGIATE PRESS | | |
| | | | 548.01 Textbook Purchases | 257.61 | |
| | | | 549.01 Textbook Transportation | 5.73 | |
| | | | 111.00 Cash in Bank | | 263.34 |
| 09/17/96 | C/D | CHK5286 | VOID | | |
| | | | 111.00 Cash in Bank | 0.00 | |

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| Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|----------|-----|---------|---------------------------------|----------|----------|
| ===== | === | ===== | ===== | ===== | ===== |
| 09/17/96 | C/D | CHK5287 | COURSE TECHNOLOGY | | |
| | | | 548.01 Textbook Purchases | 24.50 | |
| | | | 549.01 Textbook Transportation | 2.76 | |
| | | | 111.00 Cash in Bank | | 27.26 |
| 09/17/96 | C/D | CHK5288 | HAMMOND INC | | |
| | | | 548.01 Textbook Purchases | 74.50 | |
| | | | 549.01 Textbook Transportation | 4.16 | |
| | | | 111.00 Cash in Bank | | 78.66 |
| 09/17/96 | C/D | CHK5289 | HARCOURT BRACE | | |
| | | | 548.01 Textbook Purchases | 2,606.25 | |
| | | | 549.01 Textbook Transportation | 41.94 | |
| | | | 111.00 Cash in Bank | | 2,648.19 |
| 09/17/96 | C/D | CHK5290 | HARPER COLLINS | | |
| | | | 548.01 Textbook Purchases | 408.00 | |
| | | | 549.01 Textbook Transportation | 5.66 | |
| | | | 111.00 Cash in Bank | | 413.66 |
| 09/17/96 | C/D | CHK5291 | D C HEATH | | |
| | | | 548.01 Textbook Purchases | 1,102.90 | |
| | | | 549.01 Textbook Transportation | 28.92 | |
| | | | 111.00 Cash in Bank | | 1,131.82 |
| 09/17/96 | C/D | CHK5292 | HOUGHTON MIFFLIN | | |
| | | | 548.01 Textbook Purchases | 73.71 | |
| | | | 549.01 Textbook Transportation | 3.70 | |
| | | | 111.00 Cash in Bank | | 77.41 |
| 09/17/96 | C/D | CHK5293 | INGRAM BOOKS | | |
| | | | 548.01 Textbook Purchases | 311.79 | |
| | | | 548.04 Paperback Purchases | 245.88 | |
| | | | 549.01 Textbook Transportation | 11.57 | |
| | | | 549.04 Paperback Transportation | 8.84 | |
| | | | 111.00 Cash in Bank | | 578.08 |
| 09/17/96 | C/D | CHK5294 | ITP EDUCATION | | |
| | | | 548.01 Textbook Purchases | 1,833.00 | |
| | | | 549.01 Textbook Transportation | 33.44 | |
| | | | 111.00 Cash in Bank | | 1,866.44 |
| 09/17/96 | C/D | CHK5295 | JOSSEY-BASS INC | | |
| | | | 548.01 Textbook Purchases | 224.00 | |
| | | | 549.01 Textbook Transportation | 7.49 | |
| | | | 111.00 Cash in Bank | | 231.49 |
| 09/17/96 | C/D | CHK5296 | LOGIN BROS | | |
| | | | 548.01 Textbook Purchases | 425.55 | |
| | | | 549.01 Textbook Transportation | 84.47 | |
| | | | 111.00 Cash in Bank | | 510.02 |
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(Report period: September 1, 1996 to September 30, 1996)

| Date | Jnl | Ref. No | Description / Accounts | Debits | Credit |
|----------|-----|---------|-------------------------------------|----------|--------|
| ===== | === | ===== | ===== | ===== | ===== |
| 09/17/96 | C/D | CHK5297 | MC GRAW HILL | | |
| | | | 548.01 Textbook Purchases | 94.20 | |
| | | | 549.01 Textbook Transportation | 3.65 | |
| | | | 111.00 Cash in Bank | | 97 |
| 09/17/96 | C/D | CHK5298 | MC GRAW HILL | | |
| | | | 548.01 Textbook Purchases | 1,983.37 | |
| | | | 549.01 Textbook Transportation | 102.67 | |
| | | | 111.00 Cash in Bank | | 2,086 |
| 09/17/96 | C/D | CHK5299 | NACSCORP | | |
| | | | 540.00 General Materials & Supplies | 4.84 | |
| | | | 111.00 Cash in Bank | | 4 |
| 09/17/96 | C/D | CHK5300 | NEBRASKA BOOK CO | | |
| | | | 548.05 Used Book Purchases | 159.72 | |
| | | | 549.05 Used Book Transportation | 4.20 | |
| | | | 111.00 Cash in Bank | | 163 |
| 09/17/96 | C/D | CHK5301 | W W NORTON | | |
| | | | 548.01 Textbook Purchases | 159.80 | |
| | | | 549.01 Textbook Transportation | 33.40 | |
| | | | 111.00 Cash in Bank | | 193 |
| 09/17/96 | C/D | CHK5302 | PRENTICE HALL | | |
| | | | 548.01 Textbook Purchases | 5,734.50 | |
| | | | 549.01 Textbook Transportation | 67.88 | |
| | | | 111.00 Cash in Bank | | 5,802 |
| 09/17/96 | C/D | CHK5303 | PHILOSOPY DOC CENTER | | |
| | | | 548.21 Computer Software Purchases | 19.96 | |
| | | | 549.21 Computer Software Transport | 4.00 | |
| | | | 111.00 Cash in Bank | | 23 |
| 09/17/96 | C/D | CHK5304 | PRACTCAL PSYCH PRESS | | |
| | | | 548.01 Textbook Purchases | 48.56 | |
| | | | 549.01 Textbook Transportation | 6.00 | |
| | | | 111.00 Cash in Bank | | 54 |
| 09/17/96 | C/D | CHK5305 | PROFESS TR ASSOC | | |
| | | | 548.04 Paperback Purchases | 15.99 | |
| | | | 549.04 Paperback Transportation | 4.00 | |
| | | | 111.00 Cash in Bank | | 19 |
| 09/17/96 | C/D | CHK5306 | SCHOENHOF'S FOREIGN BKS | | |
| | | | 548.01 Textbook Purchases | 172.32 | |
| | | | 549.01 Textbook Transportation | 7.52 | |
| | | | 111.00 Cash in Bank | | 179 |
| 09/17/96 | C/D | CHK5307 | VENTANA COMM GROUP | | |
| | | | 548.01 Textbook Purchases | 93.56 | |
| | | | 549.01 Textbook Transportation | 9.90 | |
| | | | 111.00 Cash in Bank | | 103 |
| ===== | === | ===== | ===== | ===== | ===== |

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SVCC Bookstore
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(Report period: September 1, 1996 to September 30, 1996)

| Date | Jnl | Ref. No | Description / Accounts | Debits | Credits |
|----------|-----|---------|------------------------------------|------------|------------|
| 09/17/96 | C/D | CHK5308 | VON HOLTZBRINCK PUB | | |
| | | | 548.01 Textbook Purchases | 1,327.20 | |
| | | | 549.01 Textbook Transportation | 16.55 | |
| | | | 111.00 Cash in Bank | | 1,343.75 |
| 09/17/96 | C/D | CHK5309 | WEST PUB CORP | | |
| | | | 548.01 Textbook Purchases | 1,900.56 | |
| | | | 549.01 Textbook Transportation | 27.48 | |
| | | | 111.00 Cash in Bank | | 1,928.04 |
| 09/17/96 | C/D | CHK5310 | JOHN WILEY & SONS | | |
| | | | 548.01 Textbook Purchases | 2,451.00 | |
| | | | 549.01 Textbook Transportation | 348.97 | |
| | | | 111.00 Cash in Bank | | 2,799.97 |
| 09/17/96 | C/D | CHK5311 | DOUG STEWART | | |
| | | | 548.02 Supply Purchases | 27.68 | |
| | | | 111.00 Cash in Bank | | 27.68 |
| 09/19/96 | C/D | CHK5312 | ILL DEPART OF REVENUE | | |
| | | | 235.00 Accrued Sales Tax Payable | 13,359.00 | |
| | | | 111.00 Cash in Bank | | 13,359.00 |
| 09/19/96 | C/D | CHK5313 | AMCORE | | |
| | | | 120.00 Investments | 150,000.00 | |
| | | | 111.00 Cash in Bank | | 150,000.00 |
| 09/19/96 | C/D | CHK5314 | AMCORE | | |
| | | | 120.00 Investments | 50,000.00 | |
| | | | 111.00 Cash in Bank | | 50,000.00 |
| 09/26/96 | C/D | CHK5315 | ARTCRAFT | | |
| | | | 548.02 Supply Purchases | 785.39 | |
| | | | 549.02 Supply Transportation | 45.72 | |
| | | | 111.00 Cash in Bank | | 831.11 |
| 09/26/96 | C/D | CHK5316 | PRESTON TRUCKING | | |
| | | | 549.01 Textbook Transportation | 52.75 | |
| | | | 111.00 Cash in Bank | | 52.75 |
| 09/26/96 | C/D | CHK5317 | ITP EDUCATION | | |
| | | | 548.01 Textbook Purchases | 8.12 | |
| | | | 111.00 Cash in Bank | | 8.12 |
| 09/26/96 | C/D | CHK5318 | DOUGLAS STEWART CO | | |
| | | | 548.21 Computer Software Purchases | 129.78 | |
| | | | 111.00 Cash in Bank | | 129.78 |
| 09/26/96 | C/D | CHK5318 | CORRECTION TO | | |
| | | | 549.21 Computer Software Transport | 7.90 | |
| | | | 111.00 Cash in Bank | | 7.90 |

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SVCC Bookstore
Journal Detail Report

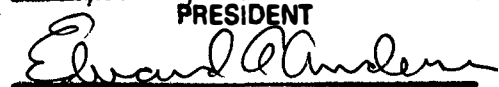
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(Report period: September 1, 1996 to September 30, 1996)

| Date | Jnl | Ref. No | Description / Accounts | Debits | Credit |
|----------|-----|---------|--------------------------------|------------|------------|
| ===== | === | ===== | ===== | ===== | ===== |
| 09/26/96 | C/D | CHK5319 | C2F INC | | |
| | | | 548.02 Supply Purchases | 337.69 | |
| | | | 549.02 Supply Transportation | 77.01 | |
| | | | 111.00 Cash in Bank | | 411.70 |
| 09/26/96 | C/D | CHK5320 | ADCRAFT PRINTWEAR | | |
| | | | 548.03 Miscellaneous Purchases | 1,583.05 | |
| | | | 111.00 Cash in Bank | | 1,583.05 |
| | | | | ===== | ===== |
| | | | ***** Report Total | 287,093.87 | 287,093.87 |
| ===== | === | ===== | ===== | ===== | ===== |



PRESIDENT



SECRETARY

DATE 10-28-96

SAUK VALLEY COMMUNITY COLLEGE
BOARD OF TRUSTEES - TREASURER'S REPORT
September 30, 1996

CHECKING ACCOUNTS

| <u>INTEREST BEARING ACCOUNTS</u> | | <u>FINANCIAL INSTITUTION</u> | <u>INTEREST RATE</u> | <u>AMOUNT</u> |
|---|--|------------------------------|----------------------|-----------------------|
| General Account | | Sterling Federal, Sterling | 4.67 | \$1,725,318.82 |
| Bookstore Account | | Sterling Federal, Sterling | 4.67 | 59,616.58 |
| Illinois Public Treasurers | | First of America Bank, | | |
| Investment Pool | | Springfield | 5.16 | 620,357.60 |
| SUBTOTAL INTEREST BEARING CHECKING ACCOUNTS | | | | 2,405,293.00 |
| <u>NON-INT. BEARING ACCOUNTS</u> | | <u>FINANCIAL INSTITUTION</u> | | |
| Restricted | | Sterling Federal, Sterling | | 95,144.78 |
| Insurance Account | | Sterling Federal, Sterling | | 0.00 |
| SUBTOTAL NON-INTEREST BEARING CHECKING ACCOUNTS | | | | 95,144.78 |
| TOTAL CHECKING ACCOUNTS | | | | <u>\$2,500,437.78</u> |

INVESTMENTS

| <u>FUND</u> | <u>FINANCIAL INSTITUTION</u> | <u>INTEREST RATE</u> | <u>RENEWAL DATE</u> | <u>AMOUNT</u> |
|-----------------------------|------------------------------|----------------------|---------------------|--------------------|
| Education | First Bank/South | 5.31 | 12-02-96 | \$400,000 |
| Education | HomeBanc, Dixon | 5.86 | 07-24-97 | 500,000 |
| Operations & Maintenance | Tampico National Bank | 5.65 | 10-12-96 | 100,000 |
| Operations & Maintenance | Milledgeville State Bank | 5.50 | 10-12-96 | 100,000 |
| Operations & Maintenance | First National Bank, Amboy | 5.25 | 08-15-97 | 100,000 |
| Protection, Health & Safety | HomeBanc, Dixon | 5.40 | 10-15-96 | 100,000 |
| Protection, Health & Safety | HomeBanc, Dixon | 5.40 | 10-15-96 | 100,000 |
| Protection, Health & Safety | Amcore Bank, Sterling | 5.70 | 05-16-97 | 200,000 |
| Auxiliary | Amcore Bank, Sterling | 5.40 | 12-01-96 | 300,000 |
| Auxiliary | Amcore Bank, Sterling | 5.70 | 05-16-97 | 100,000 |
| Bookstore | Amcore Bank, Sterling | 5.21 | 12-19-96 | 50,000 |
| Bookstore | Amcore Bank, Sterling | 5.60 | 07-19-97 | 150,000 |
| Working Cash | Fulton State Bank | 5.80 | 09-09-97 | 200,000 |
| Working Cash | Home Banc, Dixon | 5.75 | 10-03-96 | 700,000 |
| Working Cash | Tampico National Bank | 5.60 | 12-08-96 | 500,000 |
| Working Cash | Amcore Bank, Sterling | 5.60 | 03-16-97 | 300,000 |
| Working Cash | Amcore Bank, Sterling | 5.70 | 04-01-97 | 200,000 |
| Working Cash | Amcore Bank, Sterling | 5.80 | 06-30-97 | 200,000 |
| Working Cash | Amcore Bank, Sterling | 5.75 | 08-19-97 | 200,000 |
| Building Bond Proceeds | Amcore Bank, Sterling | 5.40 | 11-16-96 | 200,000 |
| Building Bond Proceeds | Amcore Bank, Sterling | 5.70 | 04-01-97 | 200,000 |
| Building Bond Proceed | Amcore Bank, Sterling | 5.80 | 06-30-97 | 200,000 |
| Building Bond Proceed | HomeBanc, Dixon | 5.86 | 07-17-97 | 200,000 |
| Building Bond Proceed | Sterling Federal Bank | 5.50 | 08-23-97 | 200,000 |
| TOTAL INVESTMENTS | | | | <u>\$5,500,000</u> |