

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

J-6



**SAUK VALLEY
COMMUNITY
COLLEGE**

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

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

RECEIVED
SEP 30 1996

September 26, 1996

V.P. OF INSTRUCTION

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

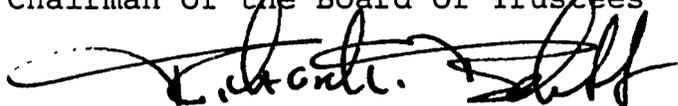
President

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

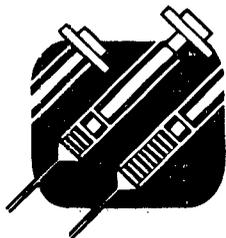
RETIREE

NEWS

Office of the Coordinator of Personnel Services

October 1996

Flu Shots at Sauk



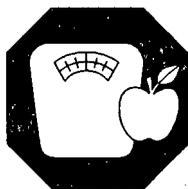
Flu Shots will be available at Sauk Valley Community College on October 22, 1996 from 7:30 AM - 10:30 AM in Room 2K2. The cost is approximately \$5.00 per person.

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

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of Sauk Valley Community College District 506 as of June 30, 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)
		General Fixed Assets	Long-Term Debt	
Auxiliary Enterprises	Trust and Agency			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)	<u>\$0</u>
Fund balances, beginning of year	2,192,773	
Transfer of fund balance		
Fund balances, end of year	<u>\$1,612,065</u>	

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	
<u>\$303,236</u>		<u>\$142,751</u>		<u>\$1,628,382</u>	

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
PROPRIETARY FUND TYPE AND SIMILAR TRUST FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN RETAINED EARNINGS/FUND BALANCES
For the year ended June 30, 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	\$44,553	12,802	\$0
Fund balances, beginning of year	915,182		2,577,099	
Transfer of fund balance	29,665		2,165	
Fund balances, end of year	\$1,169,450		\$2,592,066	

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
		\$5,000,000	\$1,436,331	\$6,436,331

(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	---
	\$347,682	\$347,682

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

ASSETS	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

ASSETS	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
	266,783
Other sources -	
Interest on investments	4,309
	271,092
Expenditures -	
Institutional support -	
Bond principal	245,000
Bond interest	27,370
	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 Operations and Maintenance	\$1,668,196	\$0	\$1,668,196
Operations and Maintenance - Restricted	204,776	0	204,776
Bond and Interest	341,291	0	341,291
Liability, Protection, and Settlement	201,350	0	201,350
Audit	460,723	0	460,723
	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
<hr/>	
Debt limit, 2.875% of assessed valuation	\$25,831,877
Less indebtedness	883,988
<hr/>	
Legal debt margin, June 30, 1996	\$24,947,889
<hr/>	

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	<u>\$0</u>	<u>\$0</u>
Fund balance, July 1, 1995	<u>0</u>		
Fund balance, June 30, 1996	<u>\$0</u>		

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
<hr/>	
Total instruction	4,364,985
<hr/>	
Organized research	0
<hr/>	
Public service	145,248
<hr/>	
Academic support:	
Learning resource center	267,137
Other academic support	0
<hr/>	
Total academic support	267,137
<hr/>	
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
<hr/>	
Total student services support	1,903,545
<hr/>	
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
<hr/>	
Total operations and maintenance of plant	899,343
<hr/>	
General administration:	
Executive office	171,537
Business office	302,894
General administrative services	0
Community relations	224,508
Other support	0
<hr/>	
Total general administration	698,939
<hr/>	

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/> <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
	8,926,739

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	\$7,382,459
---------------------------------	-------------

Total semester credit hours	44,595
-----------------------------	--------

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	\$165.54
--------------------------------------	----------

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	\$86.17
---	---------

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
<hr/>	
Per capita cost per semester credit hour	\$207.94
<hr/>	

Summary:

Amount to be charged back per semester credit hour	\$86.17
<hr/>	
Per capita cost per semester credit hour	\$207.94
<hr/>	

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
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Fund balance	0
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Total liabilities and fund balance	\$851
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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		\$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
SPECIAL POPULATION GRANT PROGRAM
BALANCE SHEET
June 30, 1996

ASSETS

Cash	\$0
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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)	<u>\$0</u>	<u>(\$2,372)</u>
Fund balance, July 1, 1995	<u>2,030</u>		
Fund balance, June 30, 1996	<u>(\$342)</u>		

* Revenues include only ICCB grant funds.

See Notes to Financial Statements.

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506
SPECIAL POPULATION GRANT PROGRAM
EXPENDITURES COMPLIANCE REPORT
For the year ended June 30, 1996

	Direct Services	Administrative (30% Maximum)	Total
Expenditures:			
Salaries and benefits -			
Instructors	\$6,440	\$---	6,440
Tutors	35,833	---	35,833
<hr/>			
Total salary and benefits	42,273	0	42,273
<hr/>			
Conference and meeting expenses -			
Staff development	281	0	281
<hr/>			
Materials -			
Instructional materials	4,015	0	4,015
<hr/>			
Capital Outlay -			
Office equipment	0	2,030	2,030
Instructional equipment	10,482	0	10,482
<hr/>			
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
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LIABILITIES AND FUND BALANCE

Liabilities	\$0
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Fund balance	0
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Total liabilities and fund balance	\$0
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See Notes to Financial Statements.

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

Cash overdraft	\$7
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Fund balance	(7)
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Total liabilities and fund balance	\$0
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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>(\$7)</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 Osdol & 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

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INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

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

We have audited the general purpose financial statements of Sauk Valley Community College District 506 for the year ended June 30, 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 Grantor/Pass-Through Grantor/Program Title:	Federal CFDA Number	Grant Number	Program or Award Amount	Fund Balance 7/1/95	Revenues	Expenditures	Fund Balance 6/30/96
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
	<hr/>
	\$428,055

(M) Indicates a major federal financial assistance program.



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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



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 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



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

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have 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



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

CERTIFIED PUBLIC ACCOUNTANTS

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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

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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

	<u>Award Year</u>	<u>Award Year</u>
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:

<u>Location</u>	<u>Description of facility (admin. or SFA offices, main campuses, etc.)</u>	<u>Dates Visited</u>
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 FEES	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
	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

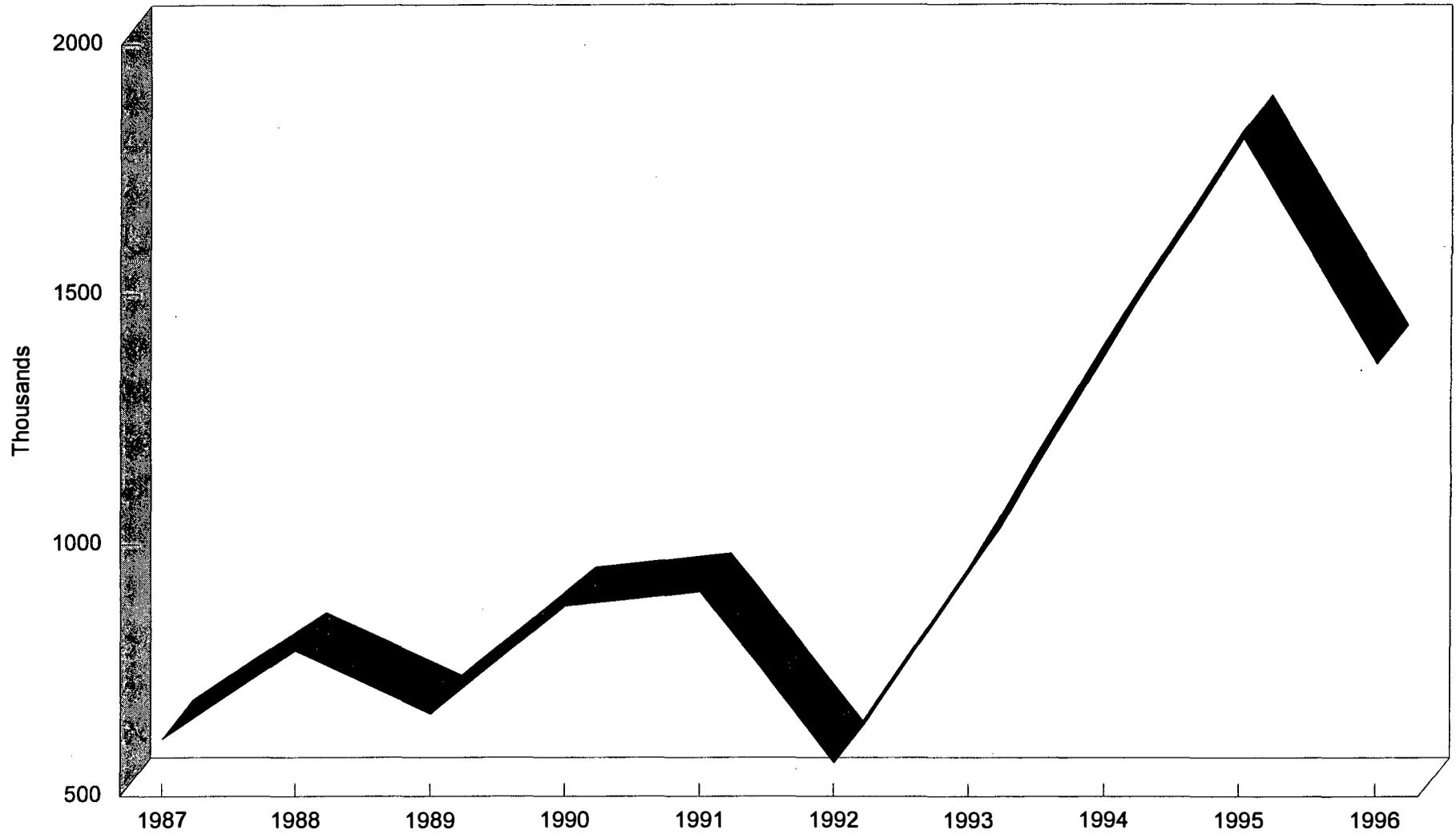
OPERATING EXPENDITURES:	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
BY PROGRAM:										
INSTRUCTION	2,548,420	2,726,805	2,653,237	2,680,590	2,996,386	3,147,252	3,042,514	3,087,126	3,641,109	3,887,025
ACADEMIC SUPPORT	205,358	219,059	220,669	235,018	251,291	242,991	244,798	253,332	266,705	267,137
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

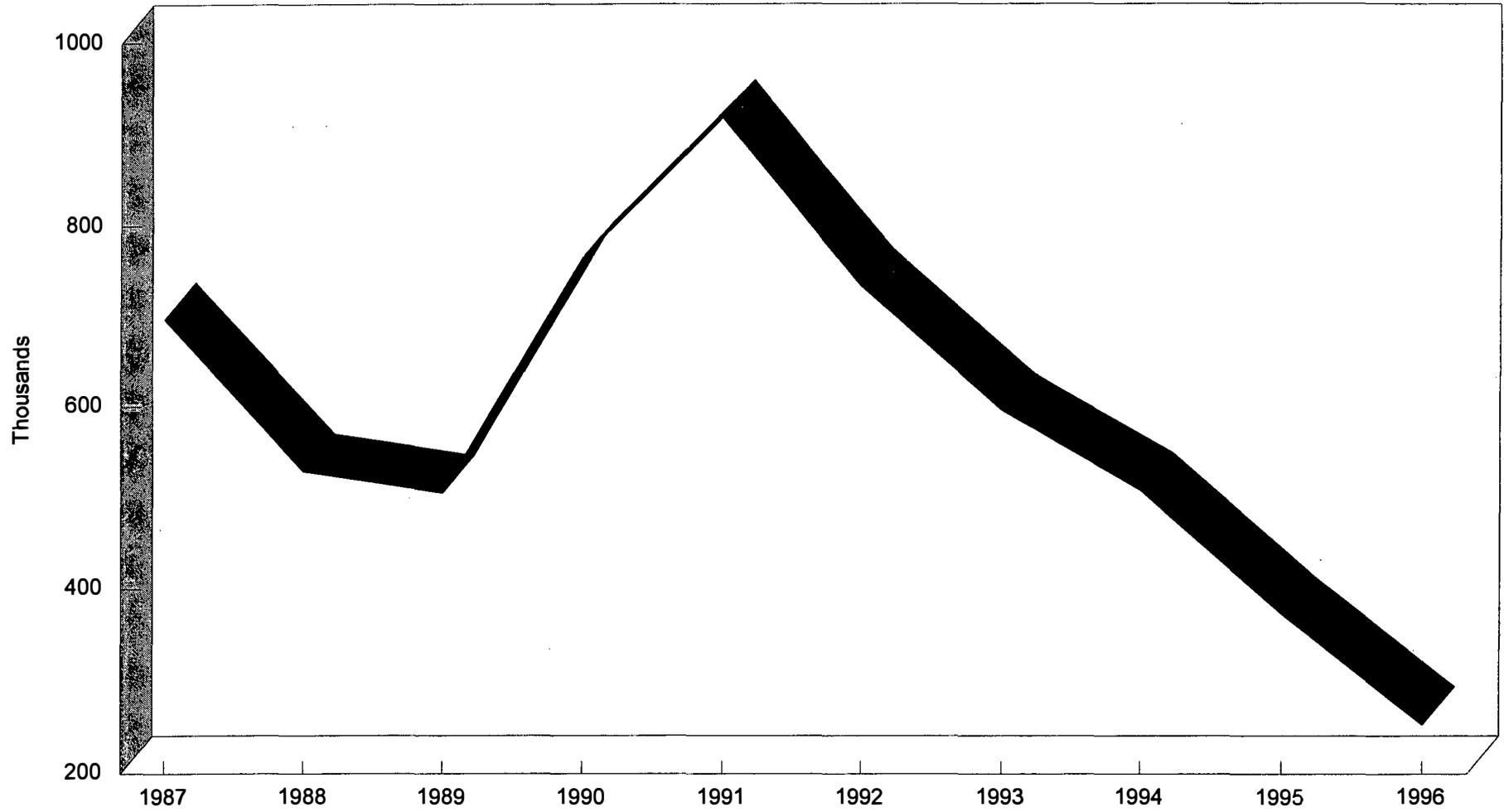
OPERATING EXPENDITURES:	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
BY OBJECT:										
SALARIES	3,516,005	3,720,245	3,813,558	3,941,506	4,288,474	4,503,106	4,572,639	4,606,015	4,597,531	4,882,068
BENEFITS	253,850	283,381	350,569	361,135	414,270	605,278	496,625	498,981	592,008	545,820
CONTRACTUAL 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)	46,685	223,515	719,191	437,740	370,056	782,497	1,760,580	369,602	789,538	946,270

SAUK VALLEY COMMUNITY COLLEGE

EDUCATIONAL FUND BALANCE



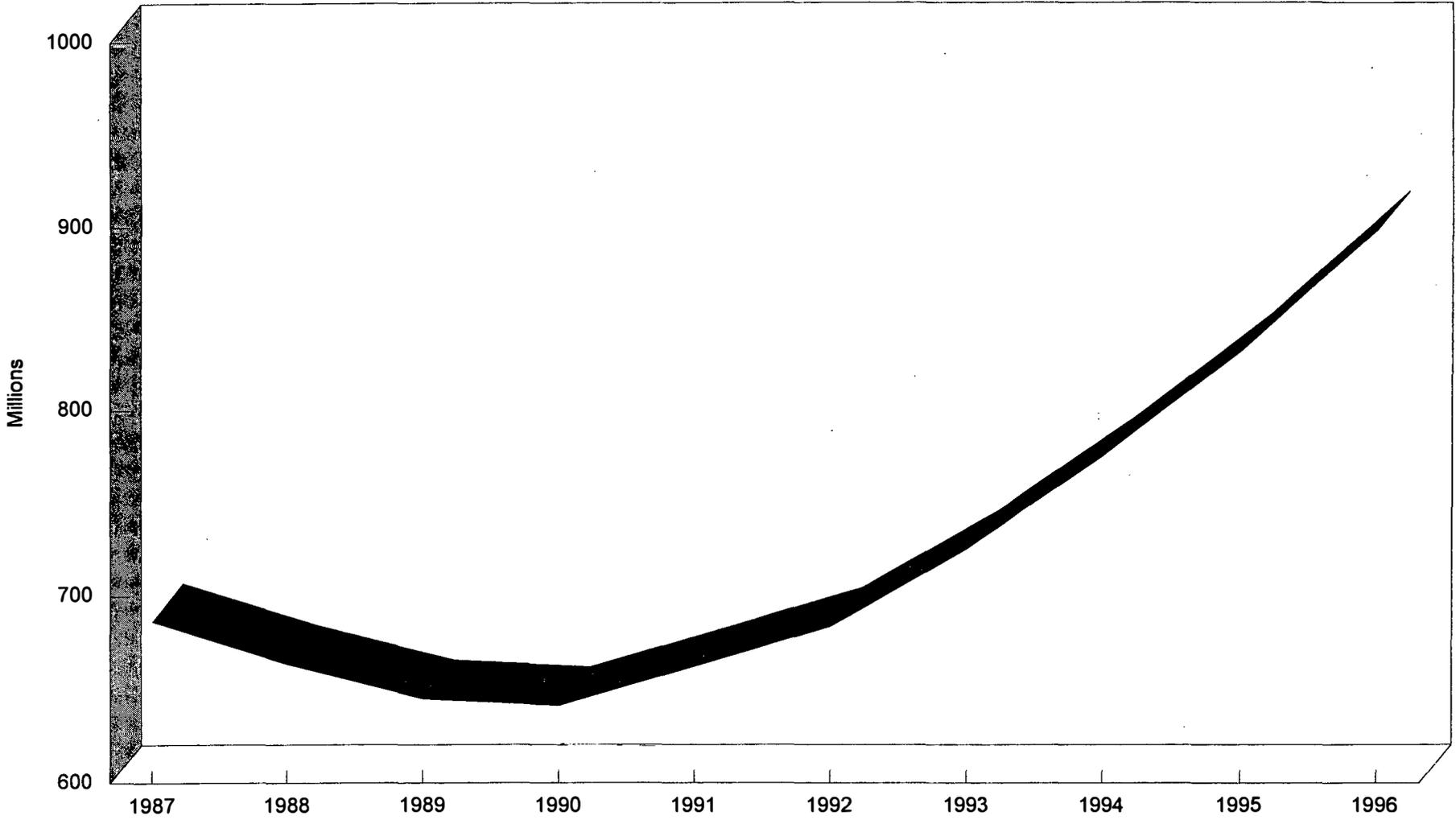
SAUK VALLEY COMMUNITY COLLEGE
OPERATIONS AND MAINTENANCE FUND BALANCE



SAUK VALLEY COMMUNITY COLLEGE

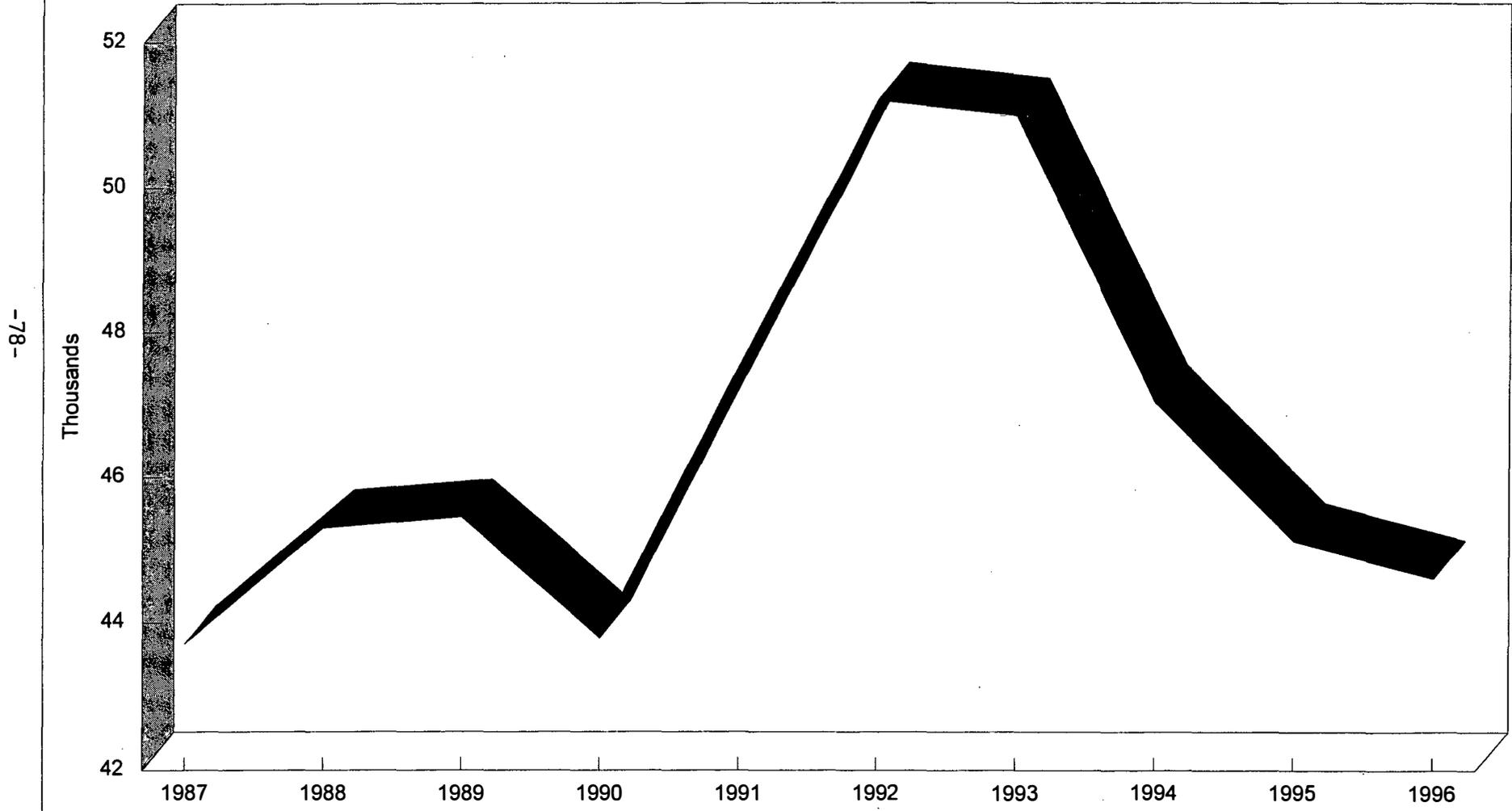
ASSESSED VALUATION

-77-



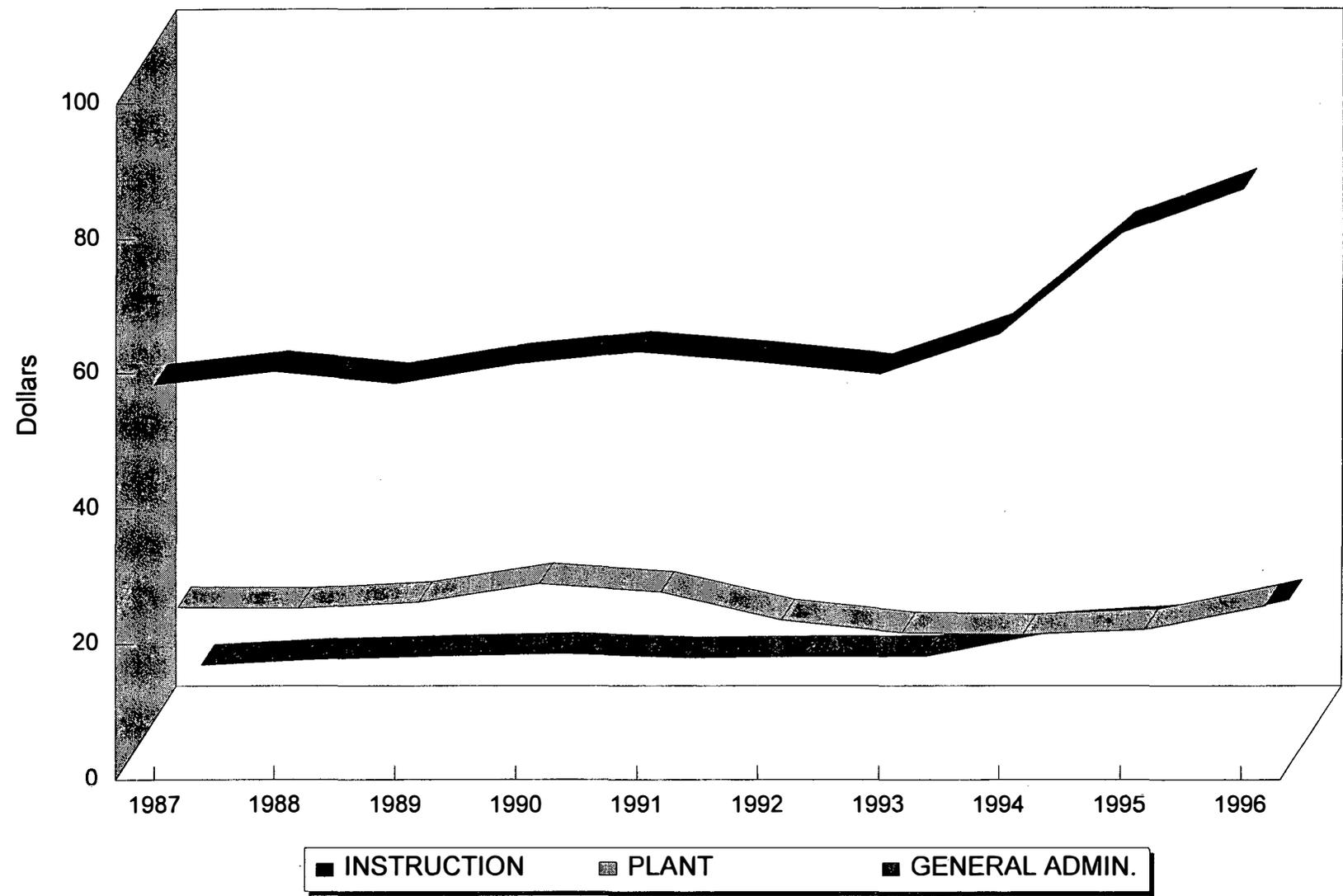
SAUK VALLEY COMMUNITY COLLEGE

CREDIT HOURS



SAUK VALLEY COMMUNITY COLLEGE

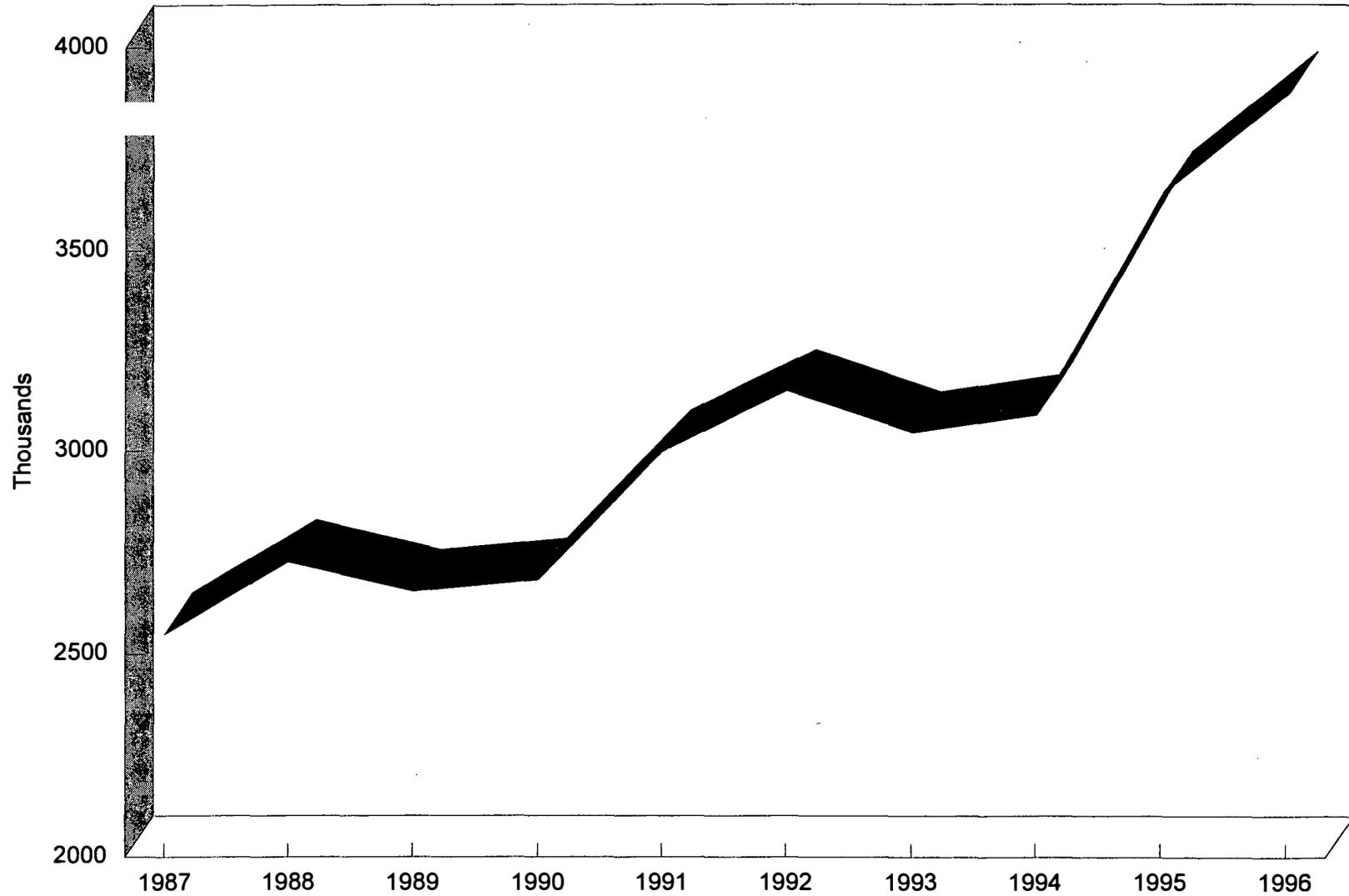
COSTS PER CREDIT HOUR



-79-

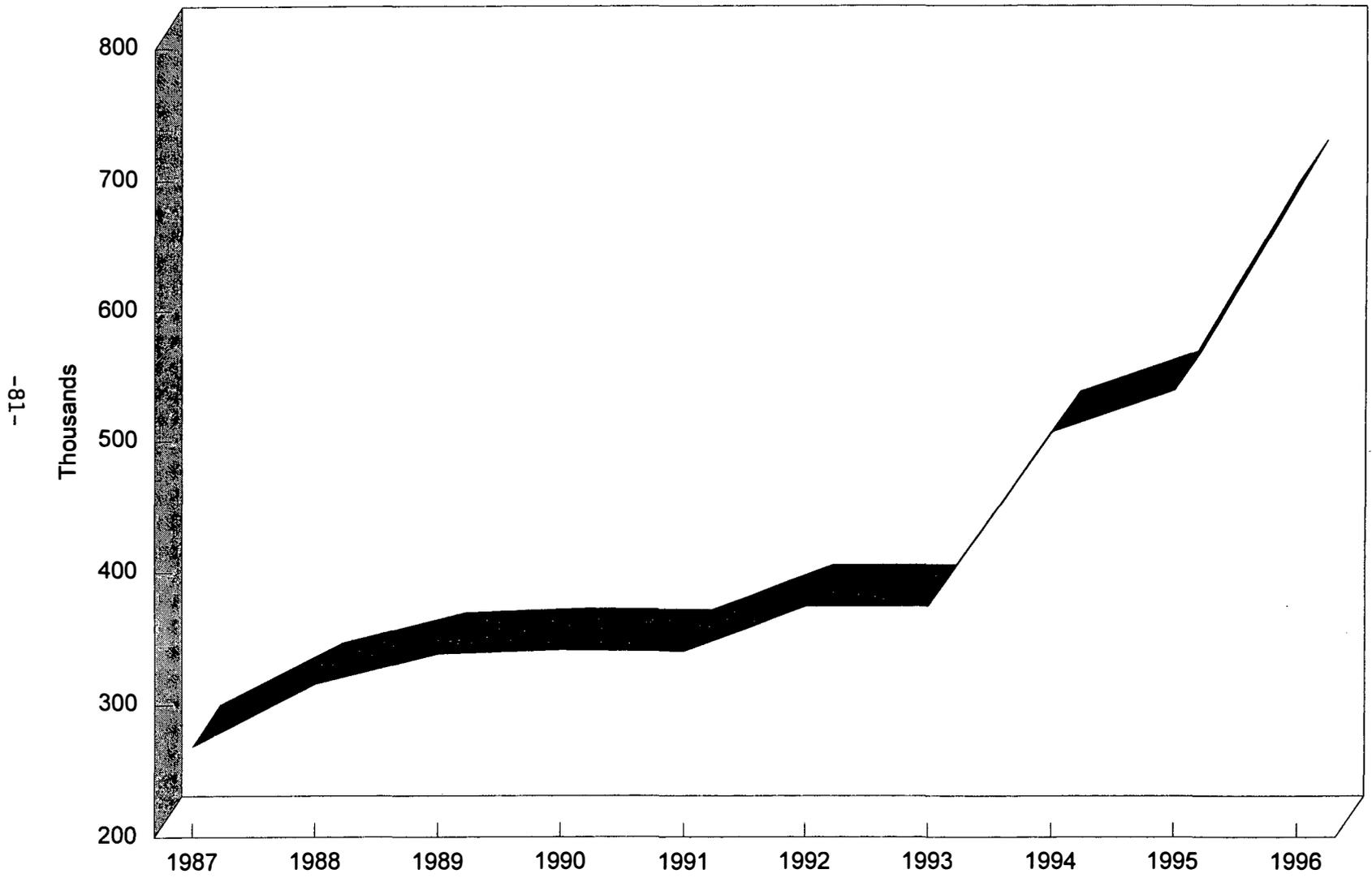
SAUK VALLEY COMMUNITY COLLEGE

INSTRUCTION EXPENDITURES



SAUK VALLEY COMMUNITY COLLEGE

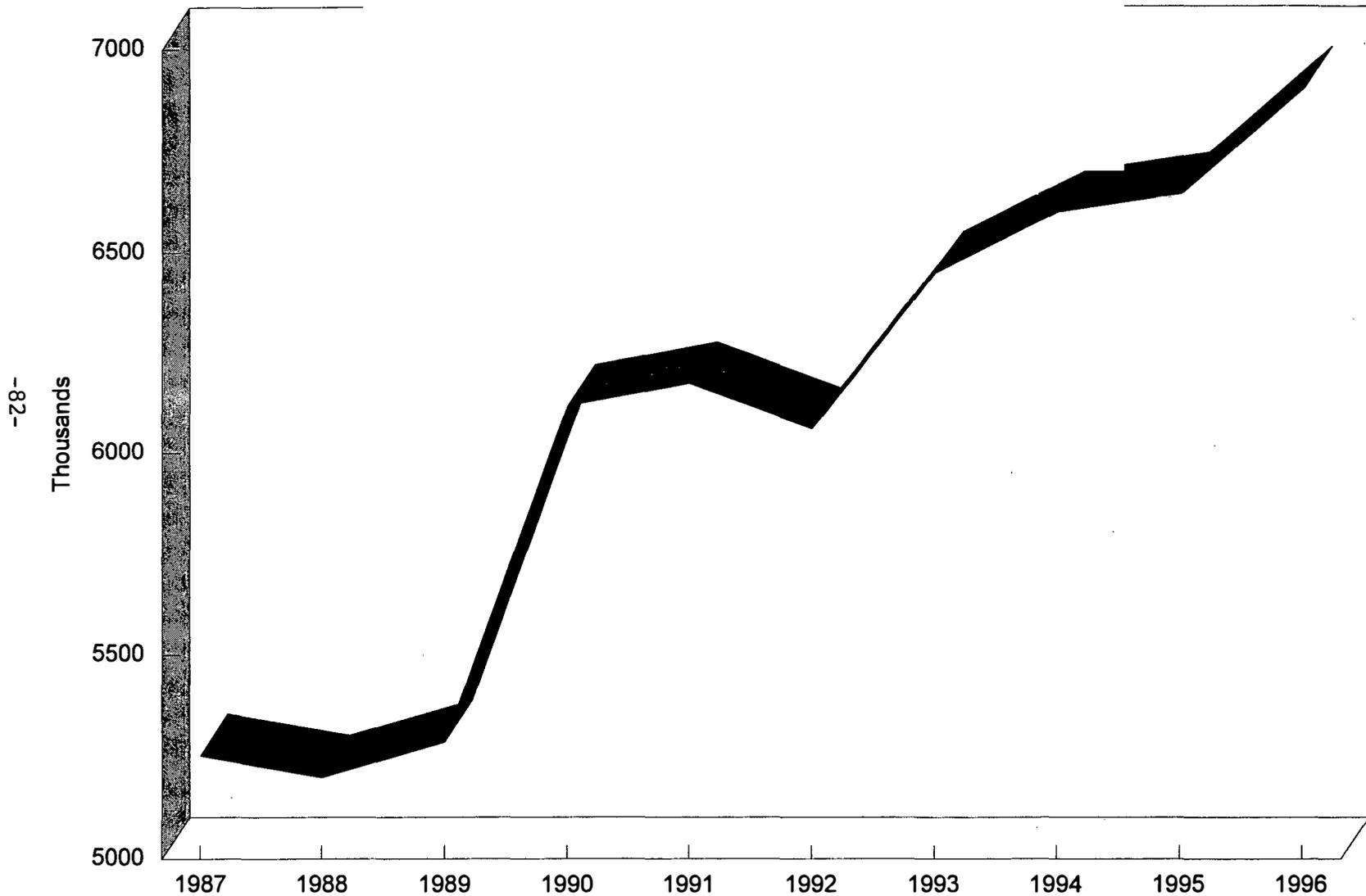
GENERAL ADMINISTRATION EXPENDITURES



-18-

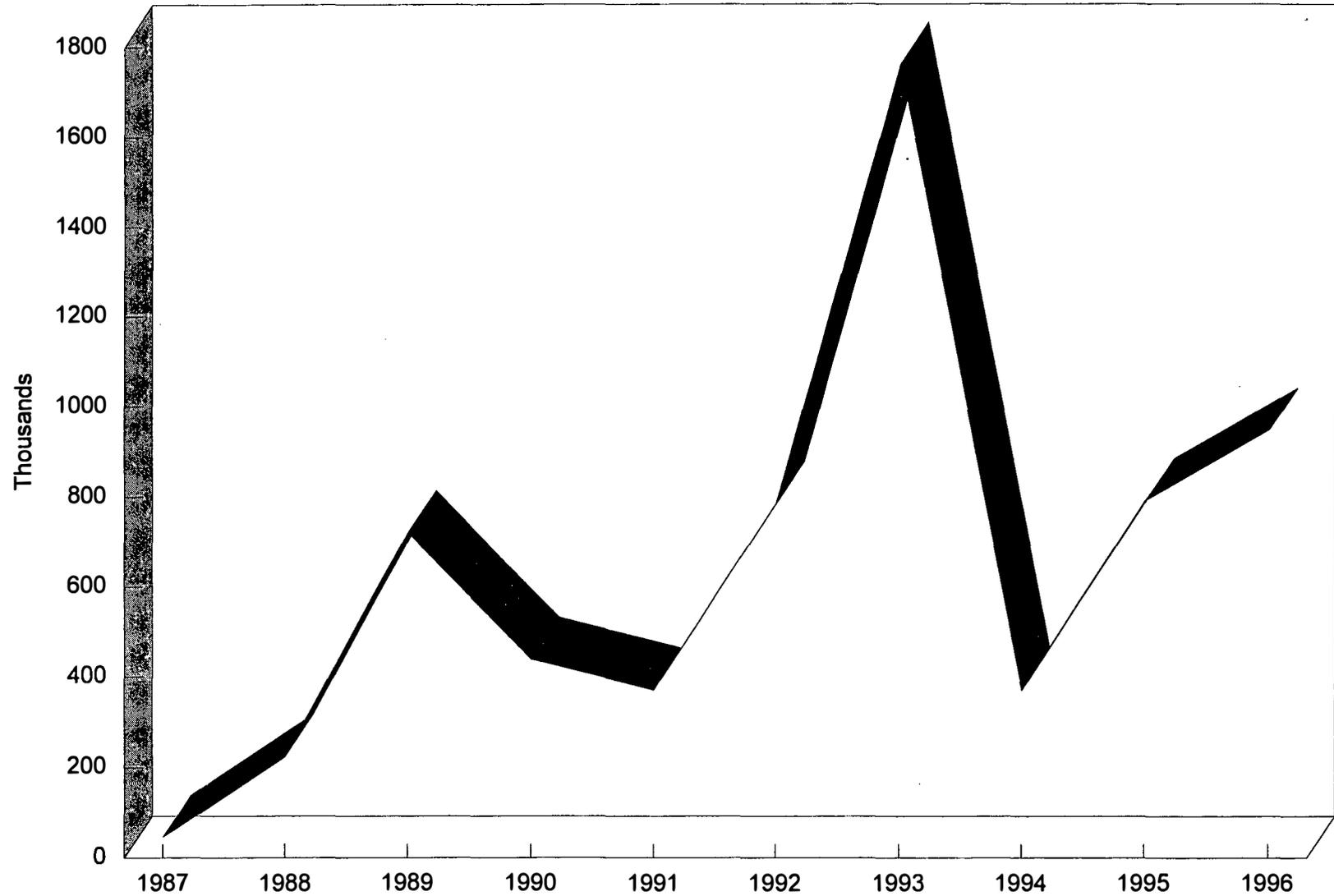
SAUK VALLEY COMMUNITY COLLEGE

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. *Tom 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

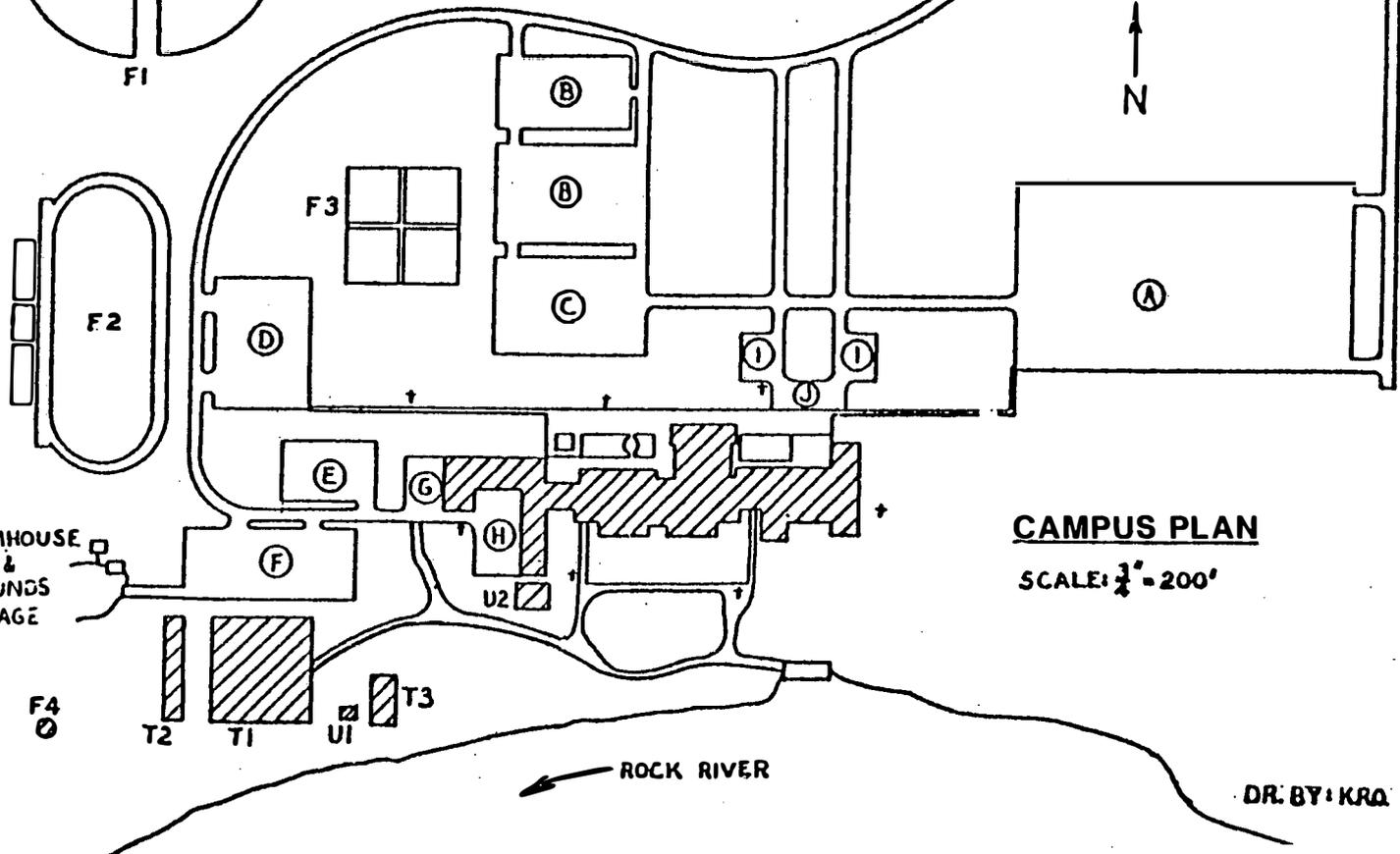
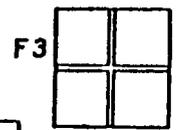
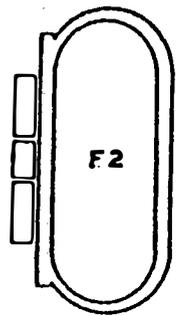
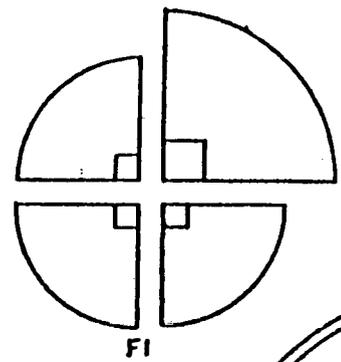
OCTOBER 16, 1996

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	

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

PROJECT SAUK VALLEY COMMUNITY COLLEGE
T-1 BLDG REMODELLING

TITLE CAMPUS PLAN

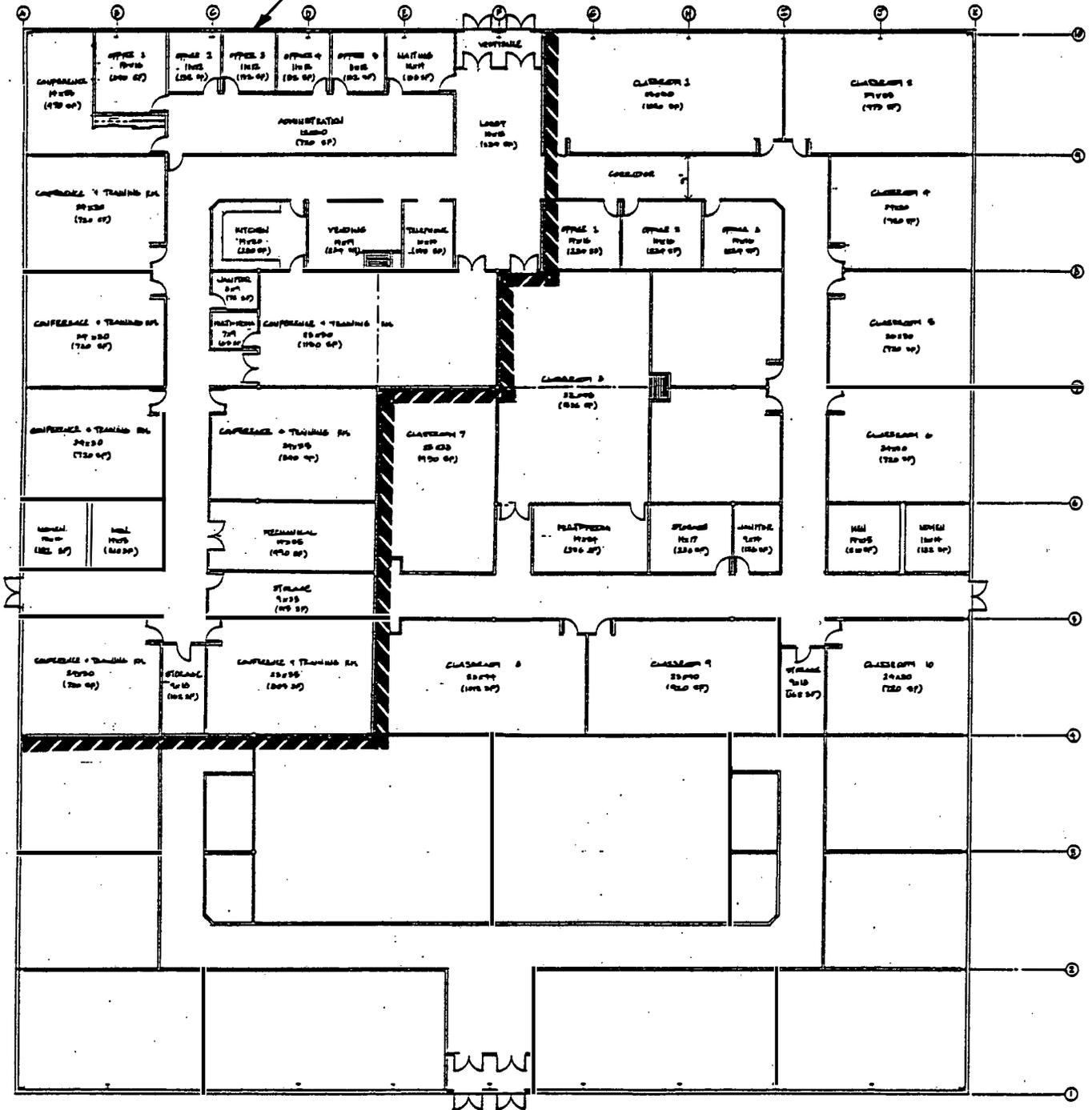
FGM INC
ARCHITECTS
OAK BROOK
ENGINEERS
ILLINOIS



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

SHEET NO
SK-1

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 OAK BROOK
ENGINEERS ILLINOIS



DRAWN SLN

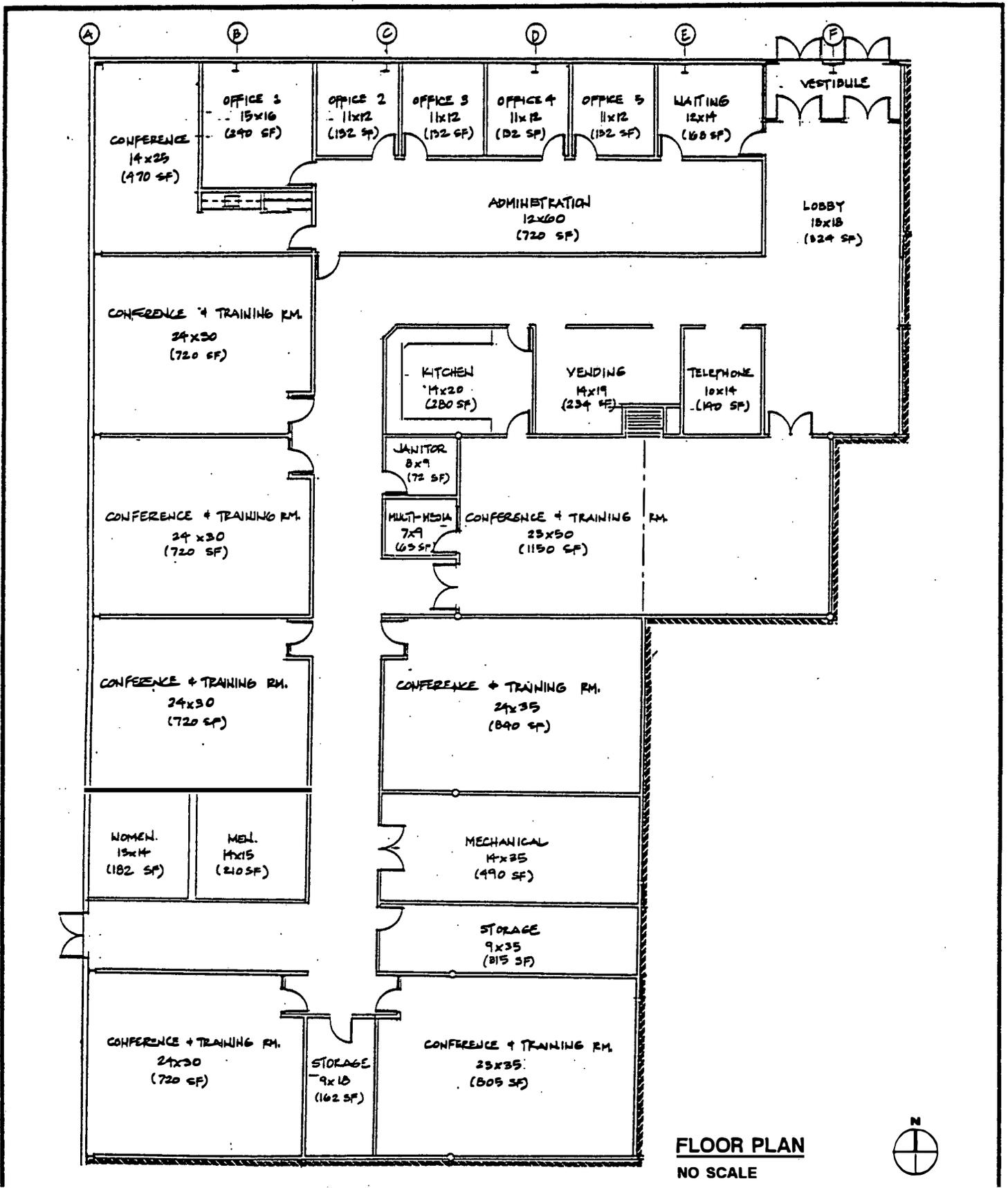
DATE 10/15/96

SHEET NO

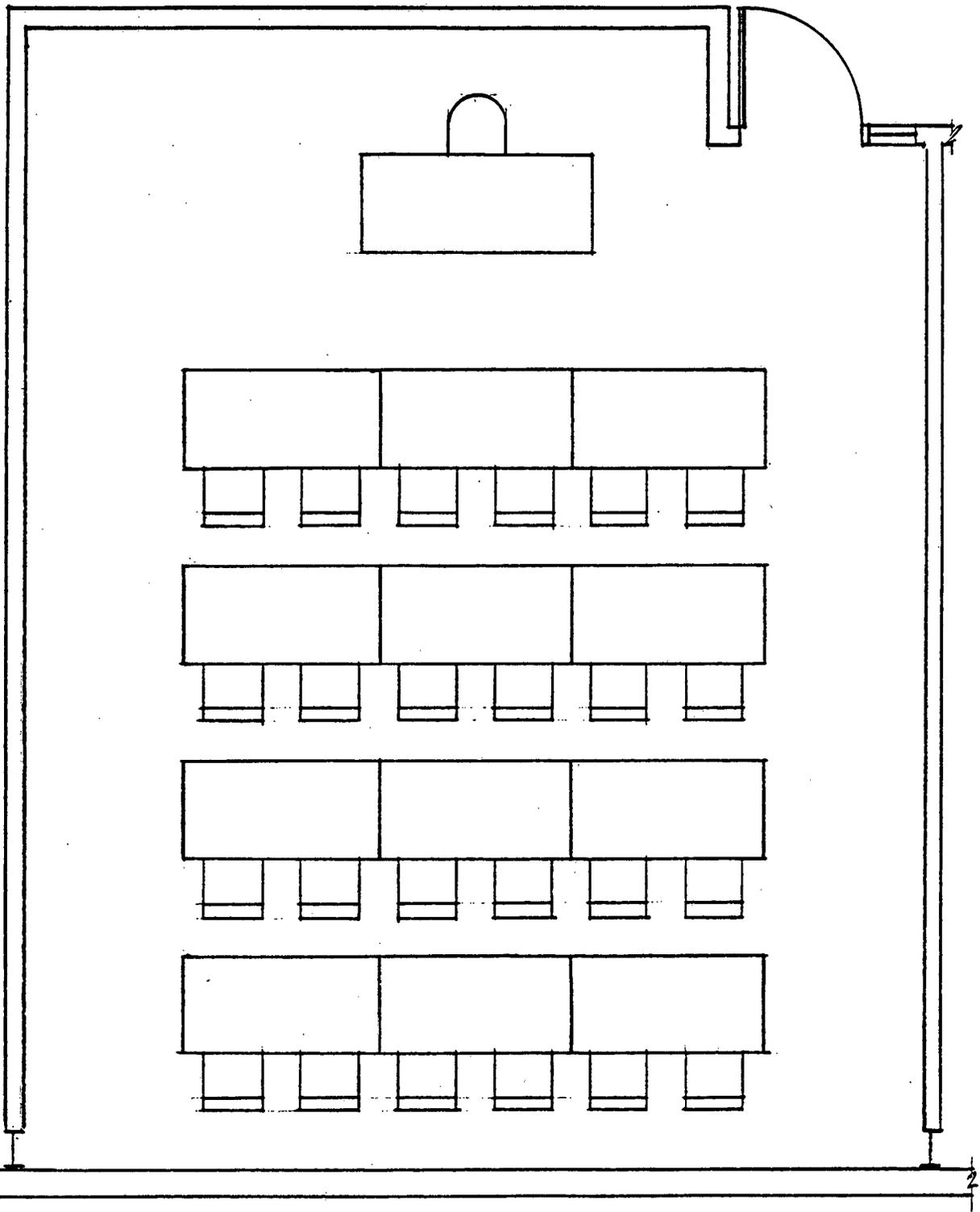
APPROVED

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 OAK BROOK ENGINEERS ILLINOIS		DRAWN SLN.	DATE 10/15/96
		APPROVED	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

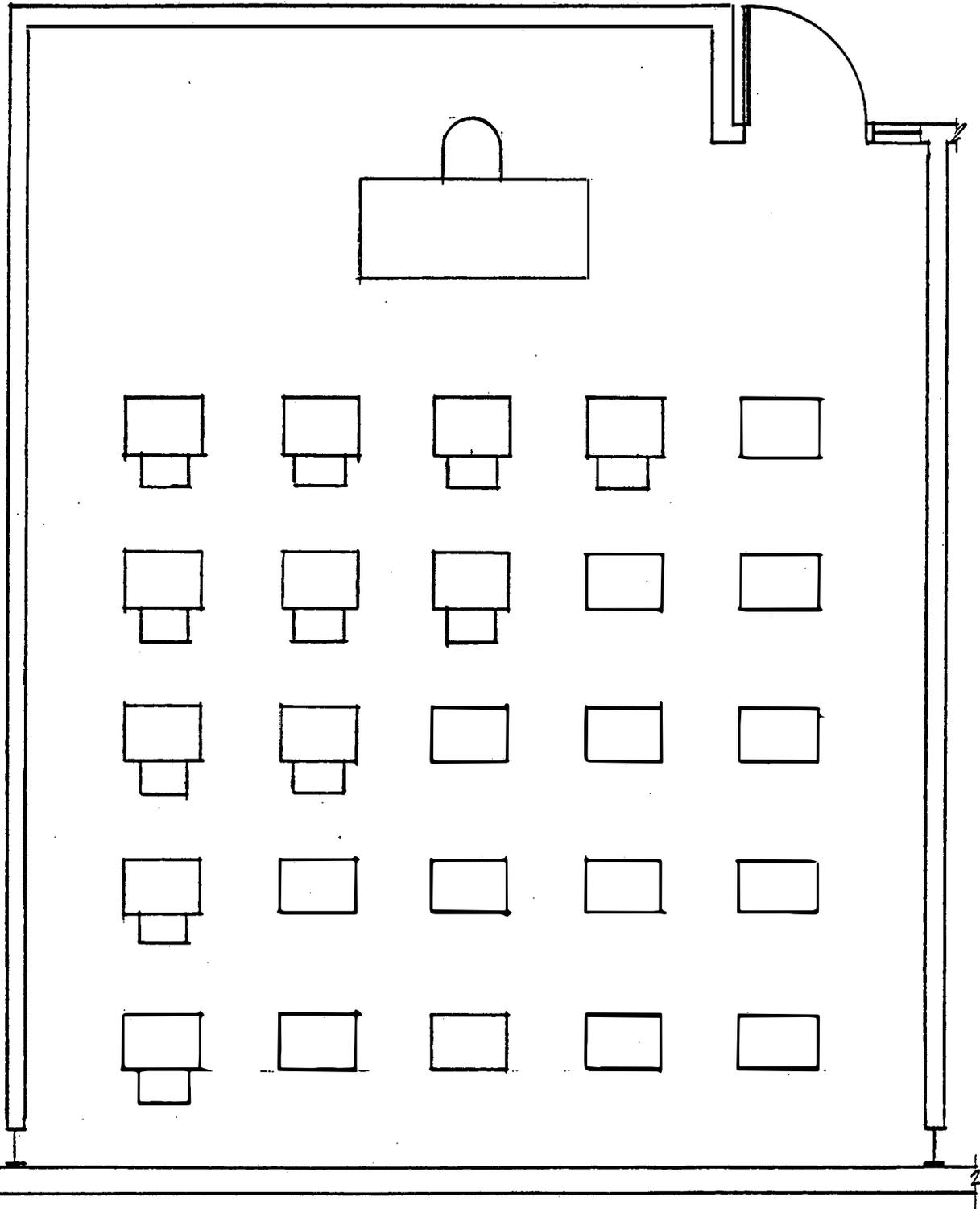
FGM INC
 ARCHITECTS OAK BROOK ENGINEERS ILLINOIS



DRAWN SLN.
 APPROVED

DATE 10/15/96
 JOB NO 96075-A

SHEET NO **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 OAK BROOK
ENGINEERS 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>\$973,050</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.

602.02 College Assessment and Placement Policy

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.

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.

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

Harry R. O'Leary
Chairman, Board Of Trustees

Kristine A. Paul
Secretary, Board Of Trustees

10-16-96
Date

BOARD OF TRUSTEES OF COMMUNITY COLLEGE DISTRICT NO. 506

Edmund Anderson
Chairman, Board Of Trustees

Edmund Anderson
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.

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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 ^{maybe} 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 substances 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 plan 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.

CHECK NUMBR	DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT	
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001202-1203 G0001204	09/27/96		VOID CHECKS Aldeen Golf Course			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 01 01	211000 211000 211000	550100 550100 520920	8010 8010 8010	70.28 10.00 10.00
INVOICE TOTAL										90.28	
G0001212	09/27/96	CAFGUA	Capital Guardian Trust Company			10002496	01	212180			550.00
G0001213	09/27/96	327587478	Cassens, Deborah			10002394	01 01	512010 512010	440115 440235	8020 8020	103.20 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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		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		INVOICE NUMBER		FUND	ORGN	ACCT	PRG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001232	09/27/96	ICEA	Illinois Community Educators A		I0002449	01	341000	540600	2080		100.00
G0001233	09/27/96	ILLDEP	Illinois Department of Revenue		I0002490	01		210200			6,572.79
G0001234	09/27/96	ILLMUT	Illinois Mutual		I0002511	01		211550			27.26
G0001235	09/27/96	ILLSTA	Illinois State Board of Educat		I0002387	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		I0002390	01	352100	510320	1040		105.00
G0001237	09/27/96	INFREF	Information/Reference Group	6705380	I0002451	01	362100	540500	2010		126.62
				6710185	I0002453	01	362100	540500	2010		87.51
				6720395	I0002454	01	362100	540500	2010		136.33
				6719409	I0002455	01	362100	540500	2010		130.58
				6722381	I0002456	01	362100	540500	2010		136.33
				6721437	I0002458	01	362100	540500	2010		75.94
				6728653	I0002459	01	362100	540500	2010		151.09
				6741109	I0002461	01	362100	540500	2010		95.47
CHECK TOTAL											939.87
G0001238	09/27/96	533466182	Kim, Linda A.		I0002462	01	311000	550100	8010		74.40
G0001239	09/27/96	330624364	Kirk, Daniel		I0002398	01	512010	440235	8020		11.00
G0001240	09/27/96	331281232	Lagow, Larry		I0002463	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

RCR1 DATE: 10/21/96
 TIME: 03:52 PM
 PAGE: 4

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PRDG	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 050110	460500 343600	540900 530200	6050 4040	1,605.00 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 NUMBER	DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		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	ROCRIVE	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	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL					
G0001263	09/27/96	SCHEMP	School Employees Credit Union		I0002504	01		210700		24,452.85
G0001264	09/27/96	SCTSOF	SCT Software & Resource Mgmt C		I0002440	01	513000	580903	8060	1,233.06
G0001265	09/27/96	320621360	Seeley, R Scott		I0002401	01	512010	440115	8020	9.00
G0001266	09/27/96	398402869	Seguin, Michael		I0002442	01	321000	550100	2080	140.30
G0001267	09/27/96	SHEDIL	Shell Oil Company		I0002444	050800	415000	540150	6050	106.03
G0001268	09/27/96	STAUNI	State Universities Retirement		I0002488	01		210500		19,482.69
G0001269	09/27/96	STEFED	Sterling Federal Bank		I0002482	12	512120	520500	8020	2,129.33
						12	512120	520600	8020	256.85
								INVOICE TOTAL		2,386.18
					I0002489	01		210100		28,945.37
					I0002505	01		210400		2,129.43
					I0002506	01		210300		256.95
								CHECK TOTAL		33,717.93
G0001270	09/27/96	357408108	Stewart, James		I0002445	050600	460203	550900	6050	81.49
G0001271	09/27/96	SAUFDU	SVCC Foundation		I0002507	01		211600		10.00
G0001272	09/27/96	354567590	Swarthout, Rhonda L		I0002446	050600	460401	530900	6050	45.00
G0001273	09/27/96	318401202	Thomas, Sr., Robert		I0002447	01	362100	540500	2010	410.00
G0001274	09/27/96	TIACRE	TIAA/CREF		I0002497	01		212150		5,140.27

CHECK NUMBER	DATE	PAYEE/VENDOR NUMBER	NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
				VENDOR'S	INTERNAL					
G0001275	09/27/96	TRICDU	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	WHICDU	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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL					
G0001286	10/03/96	FIRBAN	First Bank/South		I0002554	07		120200		700.000.00
G0001287-1288			VOID CHECKS							
G0001289	10/04/96	ADAMAR	Adam's Mark Hotel		I0002543	01	441100	550100	3020	218.10
G0001290	10/04/96	ATT	AT & T	7392057221	I0002556	02	545000	570500	7060	421.09
G0001291	10/04/96	ATTCRE	AT&T Credit Corporation	101996341	I0002602	01		280200		2,427.32
						01	513000	560400	8060	717.89
INVOICE TOTAL										3,145.21
G0001292	10/04/96	BLAHAW	Black Hawk College		I0002574	01	322200	550100	1010	125.00
G0001293	10/04/96	496783942	Boone, Ricky		I0002533	01		130903		150.00
G0001294	10/04/96	BRARES	Brandywine Restaurant and Loun		I0002605	01	530010	550900	8040	500.49
G0001295	10/04/96	371760774	Breed, Thomas		I0002552	01	441100	550100	3020	62.00
G0001296	10/04/96	345345801	Clevenger, Walter		I0002548	01	361000	550100	2080	65.35
G0001297	10/04/96		College of Lake County Counsel		I0002563	01	441100	550100	3020	100.00
G0001298	10/04/96	COLHOU	Columbia House		I0002582	01	323200	540120	1010	72.15
G0001299	10/04/96	CONMAN	Consolidated Management Co		I0002561	01	342200	510320	1020	350.00
G0001300	10/04/96		D & E Limo Service		I0002557	01	110000	550100	8050	178.00
G0001301	10/04/96	346488543	Damhoff, Russ		I0002558	050600		113040		400.00
					I0002590	050600	460201	550900	6050	77.93
CHECK TOTAL										477.93

CHECK NUMBER	DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001312	10/04/96	HOLLIN	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	ICCARDO	Illinois Comm Coll Admission &		10002585	01	420000	540110	3010		20.00
G0001315	10/04/96	ICCCFD	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		I0002564	01	411000	540600	8010		100.00
G0001326	10/04/96		Marriott's Tan-Tar-A Resort, G		I0002589	01	511000	550100	8010		291.00
G0001327	10/04/96	347408329	Mendoza, Michelle		I0002581	01	212100	550100	8030		39.00
G0001328	10/04/96		National Leadership Forum		I0002584	01	212100	550100	8030		365.00
						01	212100	540600	8030		58.00
INVOICE TOTAL											423.00
G0001329	10/04/96	353409308	Nesti, Jr., Ned		I0002596	050120	343200	520900	4040		327.36
					I0002598	050120	343200	530200	4040		260.00
CHECK TOTAL											587.36
G0001330	10/04/96	353604683	Nunn, Terry		I0002536	01		130903			150.00
G0001331	10/04/96	PROBEN	Professional Benefit Administr		I0002599	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.		I0002559	051400		130905			150.00
G0001333	10/04/96	326285127	Schmall, Rex		I0002604	02	541000	550100	7010		67.25
G0001334	10/04/96	318341794	Shippert, Stan		I0002546	01	352500	550100	1040		344.18
					I0002547	01	352500	550100	1040		289.85
CHECK TOTAL											634.03

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL					
G0001335	10/04/96	SPASDU	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	USPS	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 NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PRG	CHECK AMOUNT
		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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001389	10/11/96	322745595	Meyer, Kent		I0002693	050600 050110	460500 343600	540900 590900	6050 4040		78.35 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 01	512010 512010	440115 440235	8020 8020		731.00 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	Przysucha, 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 01	430200 430200	590142 590142	9020 9020		258.00 258.00
										INVOICE TOTAL	516.00

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PRDG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001413	10/11/96	318401202	Thomas, Sr., Robert	I0002652	I0002652	01	362100	550100	2010		570.58
				I0002689	I0002689	01	362100	540500	2010		43.84
CHECK TOTAL											614.42
G0001414	10/11/96	TIACRE	TIAA/CREF	I0002635	I0002635	01		212150			5,140.27
G0001415	10/11/96	343703435	Trevillyan, Scott	I0002623	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	I0002648	01		211500			870.58
G0001417	10/11/96	TWICIT	Twin City Travel	I0002672	I0002672	01	212100	550100	8030		111.00
G0001418	10/11/96	355243095	Vinson, Marilyn	I0002680	I0002680	01	110000	550100	8050		17.98
G0001419	10/11/96	WADREE	Waddell & Reed, Inc	I0002639	I0002639	01		212160			350.00
G0001420	10/11/96	357403375	Wardell, John	I0002555	I0002555	050130	345300	530200	4020		165.00
				I0002675	I0002675	050130	345300	530200	4020		140.00
				I0002676	I0002676	050130	345300	530200	4020		190.00
				I0002677	I0002677	050130	345300	530200	4020		140.00
CHECK TOTAL											635.00
G0001421	10/11/96	344440982	Welker, Maria	I0002678	I0002678	050600	460500	540900	6050		6.00
G0001422	10/11/96	WHICDU	Whiteside County Circuit Clerk	I0002647	I0002647	01		210900			173.33

CHECK NUMBER	DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PRG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001423	10/11/96	318785420	Wilkinson, Chris		I0002673	050600	460202	550900	6050		76.60
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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL					
G0001438	10/18/96	IDES	Illinois Department Employment	3RD QUARTER	I0002786	12	512120	520400	8020	2,262.68
G0001439	10/18/96	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	Pettway, Ruth	10/22/95 GAME	I0002846	050600	460305	530900	6050	65.00

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PRG	CHECK	AMOUNT
		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

BANK: 1 Sterling Federal Bank- Ge (cont.)

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		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	ATTSOU	AT&T Sourcebook	0171626636	I0002939	01	530010	540900	8040		49.71

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
				VENDOR'S	INTERNAL						
G0001480	10/28/96	ATHPUB	Athletic Publishing Company	85206	I0002793	050600	460401	540600	6050		32.01
G0001481	10/28/96	BAKTAY	Baker & Taylor		I0002798	01	362100	540500	2010		6.19
G0001482	10/28/96	BAUDV	Baudville		I0002849	050120	343200	540120	4040		46.85
G0001483	10/28/96	BAXSCI	Baxter Scientific Products	1947875	I0002799	01	335200	540120	1010		73.14
G0001484	10/28/96	BLAMAI	Blackboard Maintenance Co. Inc.	96-0065	I0002801	02	542000	540140	7020		172.12
G0001485	10/28/96	BROFER	Browning-Ferris Industries	9609000005868	I0002878	02	545000	570700	7060		230.00
G0001486	10/28/96	BRUSTR	Brush Stroke Sign Studio	620	I0002880	02	543000	530400	7030		120.00
G0001487	10/28/96	BUN AUS	Bun Austin Chevrolet Company	83789	I0002803	02	543000	530400	7030		76.29
G0001488	10/28/96	BURCOU	Bureau County Republican	A5189220	I0002804	01	513000	550400	8060		27.28
G0001489	10/28/96	CLASS	C & L Associates	2108A	I0002908	02	542000	540140	7020		71.80
G0001490	10/28/96	CNSUP	C & N Supply	3550	I0002881	01	333300	540120	1030		100.14
G0001491	10/28/96	CASSUB	Case Subscriptions		I0002761	01	212100	540600	8030		145.00
G0001492	10/28/96	CATCAR	Catalog Card Company	157159	I0002747	01	362100	540130	2010		57.74
G0001493	10/28/96	CGHHOM	CGH Home Health Center	20804	I0002734	01	352200	540120	1040		23.43
				20804A	I0002735	01	352200	540120	1040		199.75
				20814	I0002882	01	352200	540120	1040		46.86
CHECK TOTAL											270.04

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PRGO	CHECK AMOUNT
				VENDOR'S	INTERNAL					
G0001494	10/28/96	CINAHL	CINAHL 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
G0001501	10/28/96	CONMAN	Consolidated Management Co	80068	I0002895	01	212100	550100	8030	13.03
				80067	I0002896	01	110000	550100	8050	45.00

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	DRGN	ACCT	PROG	CHECK AMOUNT
				VENDOR'S	INTERNAL					
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 NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001507	10/28/96	DONMUL	Don Mullery's World of Cars	21275	I0002858	050800	415000	540150	6050		206.87
G0001508	10/28/96	ECOLAB	ECOLAB	4191619	I0002857	02	541000	530400	7010		162.00
G0001509	10/28/96	ECOTRO	Economy Trophy Co	32709	I0002864	101150	461415	590900	6090		24.02
G0001510	10/28/96	ESSCOM	Essex Computers	17939	I0002865	01	341000	540110	2080		105.00
				17453	I0002866	01	430100	540110	3040		453.00
				17181	I0002867	01	430100	540110	3040		129.00
				17564	I0002868	01	362100	580620	2010		285.00
				17318	I0002869	01	333100	540120	1030		70.00
CHECK TOTAL											1,042.00
G0001511	10/28/96	FLISCI	Flinn Scientific	294855	I0002755	01	335200	540120	1010		391.22
G0001512	10/28/96	FLOFLO	Floralcrest Florist & Greenhou	73215/76585	I0002758	01	334000	540120	1020		48.50
G0001513	10/28/96	FORMST	Formstart Inc	14887	I0002763	01	420000	540110	3010		468.63
G0001514	10/28/96	FRAITA	Franco-Italian Fencing Equipme	13031	I0002722	01	323100	540120	1010		1,034.50
G0001515	10/28/96	FREPRY	Fred Pryor Seminars	NANCY BREED	I0002982	01	511000	550100	8010		149.00
G0001516	10/28/96	GMIND	G & M Industrial Supplies	13300	I0002872	02	542000	540140	7020		71.76
				13269	I0002873	02	542000	540140	7020		54.33
CHECK TOTAL											126.09

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001517	10/28/96	355266831	Garber, Harold		I0002870	02	545000	570400	7060		250.00
G0001518	10/28/96	GLOCOM	Global Computer Supplies		I0002757	01	369000	540110	8080		77.28
					I0002874	01	369000	540110	8080		58.86
				36244963	I0002938	01	369000	540110	8080		375.72
				36252972	I0002941	01	369000	540110	8080		10.27
CHECK TOTAL											522.13
G0001519	10/28/96	GRAIN	Grainger	2121741900	I0002913	02	543000	540140	7030		85.91
G0001520	10/28/96	GRELAK	Great Lakes Airgas, Inc	842490	I0002914	01	333200	540120	1030		2.18
						01	333300	540120	1030		2.17
INVOICE TOTAL											4.35
				842491	I0002916	01	352100	540120	1040		8.70
CHECK TOTAL											13.05
G0001521	10/28/96	GRUTRU	Grummett's True Value	0924010050	I0002778	02	541000	540140	7010		35.42
				091003-0026	I0002877	050600	460701	540900	6050		86.42
CHECK TOTAL											121.84
G0001522	10/28/96	HASOFF	Haskell's Office Equipment	302635	I0002731	01	322800	540120	1010		183.00
				52208CA	I0002733	01	322800	540120	1010		51.90
				302728	I0002736	01	314000	580620	1090		1,252.00
						01	513000	580520	8060		3,443.00
INVOICE TOTAL											4,695.00

CHECK NUMBER	DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		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	ICMCDM	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	ILLCDM	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 NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PRG	CHECK AMOUNT
				VENDOR'S	INTERNAL					
G0001531	10/28/96	IPCDD0	IPC Door and Wall Protection S	233076	I0002923	02	541000	540140	7010	1,767.59
G0001532	10/28/96	JNDDOE	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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
G0001543	10/28/96	MAYDAV	Mayes, David	OCTOBER	I0002943	02	541000	530400	7010		400.00
G0001544	10/28/96	MCMCAR	McMaster Carr Supply Company		I0002945	02	541000	540140	7010		58.31
G0001545	10/28/96	MENAR	Menards	54521	I0002723	050600	460701	540900	6050		541.50
				59959	I0002901	050600	460701	540900	6050		85.68
				61937	I0002903	050600	460701	540900	6050		16.77
				58745	I0002904	050600	460701	540900	6050		390.61
				59788	I0002905	050600	460701	540900	6050		19.99
				59651	I0002906	12	544000	540190	7040		20.44
				60785	I0002907	050600	460701	540900	6050		456.54
CHECK TOTAL											1,531.53
G0001546	10/28/96	MERBAN	Mercantile Bank of Sterling		I0002712	04 04	512040 512040	560300 560400	8020 8020		250,000.00 11,241.10
INVOICE TOTAL											261,241.10
G0001547	10/28/96	MILCOM	Milliken Company	655798-00	I0002910	01	326000	540120	1050		429.19
G0001548	10/28/96	MINIT	MINITAB, Inc	47790	I0002948	01	369000	540420	8080		1,050.00
G0001549	10/28/96	MONIND	Monarch Industrial Inc.	33551	I0002950	12	544000	540190	7040		84.01
G0001550	10/28/96	MONSHD	Monogram Shop	1967	I0002962	01	311000	540110	8010		208.00
G0001551	10/28/96	MONKON	Montgomery Kone Inc	340514	I0002959	02	541000	530400	7010		555.89
G0001552	10/28/96	MOUMED	Moore Medical Corp		I0002751	01	352400	540120	1040		37.95

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
				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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PRG	CHECK	AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL						
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 NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
				VENDOR'S	INTERNAL					
G0001568	10/28/96	PARCOL	Parkland College		I0002978	01	521000	590300	9030	8,259.14
G0001569	10/28/96	PENLDC	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
						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
						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

REPORT FARCHKR
FISCAL YEAR 1997

BANK: 1 Sterling Federal Bank- Ge (cont.)

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

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CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL					
G0001576	10/28/96	RCPRI	RC Printing of Northwestern Il	6340	I0002957	050600	460500	540900	6050	66.88
G0001577	10/28/96	RECBLI	Recording for the Blind & Dysl	368373	I0002958	01	530010	540900	8040	388.10
G0001578	10/28/96	ROCRIV	Rock River Business Supplies I	59560-0	I0002760	01	352200	540110	1040	19.75
				59296-0	I0002960	01	352400	540110	1040	185.70
CHECK TOTAL										205.45
G0001579	10/28/96	ROCRIV1	Rock River Printers	33924	I0002988	101010	461401	590900	6090	128.00
G0001580	10/28/96	ROCRIV2	Rock River Provision Co	310680	I0002961	050600	460500	540900	6050	87.20
G0001581	10/28/96	ROCREG	Rockford Register Star	352514	I0002985	01		130903		346.08
				346337	I0002987	01	513000	550400	8060	706.70
CHECK TOTAL										1,052.78
G0001582	10/28/96	SSBUI	S&S Builders Hardware Co	116317	I0002725	12	544000	540190	7040	735.35
G0001583	10/28/96	SAMFRE	Samuel French, Inc	042787	I0002967	050600	460701	540900	6050	170.00
G0001584	10/28/96	SBMBUS	SBM Business Equipment Center	082127	I0002969	12		130907		72.00
G0001585	10/28/96	SCTSOE	SCT Software & Resource Mgnt C	010164910007	I0002717	01	513000	580903	8060	19,300.48
G0001586	10/28/96	SHAPRE	Shawver Press Inc	325	I0002972	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										191.02

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
				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	STEBEV	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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
		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 NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	DRGN	ACCT	PRDG	CHECK AMOUNT
				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	WESPUB	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	WIXFM	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	WNSPUB	WNS Pub. News-Sentinel/The Rev	264	I0003022	050110	343100	540700	4010	115.87
G0001616	10/28/96	WOLLUM	Wolohan 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		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
				VENDOR'S	INTERNAL					
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	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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
				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

CHECK NUMBER	CHECK DATE	PAYEE/VENDOR		INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK AMOUNT
		NUMBER	NAME	VENDOR'S	INTERNAL					
F0000200	09/27/96	MEIMIC	MEI-Microcenter		I0002410	062060	329100	540110	1060	43.51
F0000201	09/27/96	337702074	Minson, Charla		I0002473	063011	451000	550900	3020	38.00
F0000202	09/27/96	SHAPRE	Shawver Press Inc		I0002472	062050	347200	540700	4090	165.00
F0000203	09/27/96	STAUNI	State Universities Retirement		I0002465	063020	336400	529990	1030	100.11
						063030	336500	529990	1030	65.44
						063011	451000	529990	3020	394.94
						062050	347200	529990	4090	65.75
INVOICE TOTAL										626.24
F0000204	09/27/96	SAUEDU	SVCC Educational Fund		I0002403	062073		230000		5,558.00
						062071		230000		86.00
INVOICE TOTAL										5,644.00
E0000205-206			VOID CHECKS							

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 NUMBER	CHECK DATE	PAYEE/VENDOR NUMBER	PAYEE/VENDOR NAME	INVOICE NUMBER		FUND	ORGN	ACCT	PROG	CHECK	AMOUNT
				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

RUN DATE: 10/21/96
 TIME: 03:53 PM
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CHECK NUMBER	DATE	PAYEE/VENDOR NUMBER	NAME	INVOICE NUMBER		FUND	DRGN	ACCT	PRDG	CHECK	AMOUNT
				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	
										INVOICE TOTAL	535.24
F0000239-240	VOID CHECKS										
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	530100	3020	100.00	
F0000244	10/18/96	EDUSDF	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

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

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 548.01 Textbook Purchases	155.39	155.
09/04/96	C/D	CHK5276	STAEDTLER 548.02 Supply Purchases 111.00 Cash in Bank	111.64	111.
09/04/96	C/D	CHK5277	KAREN PERRIS 452.01 Textbook Sales 452.07 Sales Tax Collected 111.00 Cash in Bank	4.00 0.25	4.
09/04/96	C/D	CHK5278	ENTEC 548.02 Supply Purchases 549.02 Supply Transportation 111.00 Cash in Bank	1,051.66 9.33	,060
09/04/96	C/D	CHK5279	DOUGLAS STEWART CO 548.02 Supply Purchases 111.00 Cash in Bank	3,349.52	3,349
09/04/96	C/D	CHK5280	STAEDTLER 548.02 Supply Purchases 549.02 Supply Transportation 111.00 Cash in Bank	336.23 7.74	343
09/17/96	C/D	CHK5281	CF MOTORFREIGHT 549.01 Textbook Transportation 111.00 Cash in Bank	41.62	41
09/17/96	C/D	CHK5282	AM TECHNICAL PUB 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	224.70 4.97	229
09/17/96	C/D	CHK5283	BARRON'S ED SERIES 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	5.99	1 4
09/17/96	C/D	CHK5284	WM C BROWN 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	1,439.30 24.10	1,463
09/17/96	C/D	CHK5285	COLLEGIATE PRESS 548.01 Textbook Purchases 549.01 Textbook Transportation 111.00 Cash in Bank	257.61 5.73	263
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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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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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

(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		411.00
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 10-28-96SAUK VALLEY COMMUNITY COLLEGE
BOARD OF TRUSTEES - TREASURER'S REPORT
September 30, 1996CHECKING 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 Investment Pool	First of America Bank, Springfield	5.16	<u>620,357.60</u>
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		<u>0.00</u>
SUBTOTAL NON-INTEREST BEARING CHECKING ACCOUNTS			<u>95,144.78</u>
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	<u>200,000</u>
TOTAL INVESTMENTS				<u>\$5,500,000</u>