

**SAUK VALLEY COMMUNITY COLLEGE
BOARD OF TRUSTEES
AGENDA**

Third Floor Board Room
Dixon, IL

October 24, 2011
7:00 p.m.

- 1.0 Call to Order/Roll Call**
- 2.0 Consent Agenda**
 - 2.1 Approval of Agenda**
 - 2.2 Approval of Minutes, September 26, 2011**
 - 2.3 Treasurer's Report**
 - 2.4 Bills Payable**
 - 2.5 Payrolls**

September 30, 2011	\$252,745.45
October 14, 2011	\$251,470.81
 - 2.6 Budget Report**
- 3.0 Reports/Information**
 - 3.1 President's Report**
 - 3.2 Reports/Comments from Board Members**
 - 3.3 Communication from Visitors**
 - 3.4 Board Policy Review: 515.01 Computer Software Program Policy; 516.01 Drug-Free Workplace Policy and 517.01 Campus Security**
 - 3.5 McGladrey & Pullen - 2011 Audit Presentation**
- 4.0 Action Items**
 - 4.1 2011 Audited Financial Statements**
 - 4.2 Board Policy 512.01 Student Loan Policy – Second Reading**
 - 4.3 Board Policy 510.01 Travel of College Personnel – Second Reading**
 - 4.4 Protection, Health and Safety Project – 2012 Window Improvement**
 - 4.5 Program Approval – Pipe Welding**
 - 4.6 Library Director**
 - 4.7 Appointment of Architect/Engineer for Technology Wing Re-Roof and Gymnasium Roof Patch Project**
 - 4.8 Bid Award – Roofing Project**
 - 4.9 Retirement Request – Administrative**
- 5.0 Closed Session – (Appointment, employment, compensation, discipline, performance or dismissal of specific employees of the College; collective bargaining; closed session minutes consideration; pending litigation probable or imminent)**
- 6.0 Approval of Closed Session Minutes of September 26, 2011**
- 7.0 Adjournment**

**SAUK VALLEY COMMUNITY COLLEGE BOARD OF TRUSTEES MEETING
MINUTES
October 24, 2011**

The Board of Trustees of Sauk Valley Community College met in regular session at 7:00 p.m. on October 24, 2011 in the Founders Room at Sauk Valley Community College, 173 Illinois Route #2, Dixon, Illinois.

Call to Order: Chair Andersen called the meeting to order at 7:00 p.m. and the following members answered roll call:

Scott Stoller	Margaret Tyne
Lisa Wiersema	Andrew Bollman
William Simpson	Student Trustee Halstead

SVCC Staff: President George J. Mihel
Attorney Miller
Dean of Information Services Alan Pfeifer
Dean of Business Services Paula Meyer
Director of Foundation and Grants Amy Viering
Director of Building and Grounds John Ditto
Public Relations Coordinator Rachel Marco
Faculty Member Anna Kurtz
Administrative Assistant Debra Dillow

Absent: Robert Thompson

Consent Agenda: It was moved by Member Tyne and seconded by Member Wiersema that the Board approve the Consent Agenda. In a roll call vote, all voted aye. Student Trustee Halstead advisory vote: aye. Motion carried.

President's Report: Dr. Mihel reported to the Board that the administration continues meetings with the school districts. The college will host the ICCTA Regional meeting on November 16, at 6:00 p.m. He also provided the Board with enrollment information obtained from ICCB indicating our enrollment is up .5 %. Anna Kurtz, Theater faculty, provided the Board with an overview of the upcoming Theater production "Almost Maine".

Reports: *ICCTA Report:* Member Bollman provided an overview of the ICCTA meeting and the "Core Curriculum" that was discussed. Member Bollman and Member Thompson will attend the ICCTA Executive meeting in November.

Foundation: No report

Student Trustee Report: Student Trustee Halstead provided the Board with an overview of the October activities and the upcoming November activities sponsored by SGA.

Board Policy Review: Dr. Mihel reviewed Board policies 515.01 Computer Software Program Policy; 516.01 Drug-Free Workplace Policy and 517.01 Campus Security and will recommend no changes.

2011 Audited Financial Statements: It was moved by Member Simpson and seconded by Member Stoller that the Board accept the 2011 Audited Financial Statements as presented. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Board Policy 512.01 Student Loan Policy (Second Reading): It was moved by Member Bollman and seconded by Member Wiersema that the Board approve Board Policy 512.01 Student Loan Policy for second reading. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Board Policy 510.01 Travel of College Personnel (Second Reading): It was moved by Member Tyne and seconded by Student Trustee Halstead that the Board approve Board Policy 510.01 Travel of College Personnel for second reading. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Protection, Health, and Safety Project - Window Improvements: It was moved by Member Stoller and seconded by Member Bollman that the Board approve the 2012 Window Improvements project for Protection, Health, and Safety authorize the Board Chair and the Secretary to sign the required documents, and direct the administration to forward the request to ICCB for action. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Program Approval Pipe Welding: It was moved by Member Simpson and seconded by Member Bollman that the Board approve the Certificate in Pipe Welding Program and authorize the administration to forward the recommendation to ICCB for their action. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Library Director: It was moved by Member Bollman and seconded by Member Stoller that the Board approve the appointment of Judy Anderson as Library Director. This appointment will take effect immediately. In a roll call vote, all voted aye. Student Trustee Haltstead vote: aye. Motion carried.

Appointment of
Architect/Engineer
for Technology Wing
Re-Roof and
Gymnasium Roof
Patch Project:

It was moved by Member Tyne and seconded by Member Wiersema that the Board approve the appointment of Wight and Co. to provide professional design, engineering, environment and construction management services for the Technology Wing Re-Roof and Gymnasium Roof Patch Project for a total cost of \$28,000. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Bid Award
Technology Wing
Re-Roof and
Gymnasium Roof
Patch Project:

It was moved by Member Simpson and Seconded by Member Stoller that the Board approve the bid award for the Technology Wing Re-Roof and Gymnasium Roof Patch Project as presented. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Administrative
Retirement Request:

It was moved by Member Tyne and seconded by Member Wiersema that the Board approve with regret the retirement of Thomas Gospodarczyk effective November 1, 2011. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

Closed Session:

At 7:50 p.m. it was moved by Member Bollman and seconded by Member Wiersema that the Board go into closed session for the purpose of appointment, employment, compensation, discipline, performance or dismissal of specific employees of the College; collective bargaining; closed session minutes consideration; pending litigation probable or imminent. In a roll call vote, all voted aye. Student Trustee Halstead vote: aye. Motion carried.

The Board returned to regular session at 8:46 p.m.

Closed Session Minutes
of September 26, 2011:

It was moved by Member Bollman and seconded by Member Wiersema that the Board approve the closed session minutes of September 26, 2011. In a roll call vote, all voted aye. Student Trustee Halstead advisory vote: aye. Motion carried.

Adjournment:

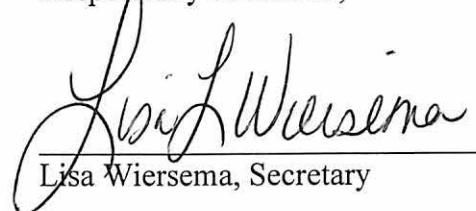
Since the scheduled business was completed, it was moved by Student Trustee Halstead and seconded by Member Simpson that the Board adjourn. In a roll call vote, all voted aye. Student Trustee Halstead advisory vote: aye. Motion carried.

The meeting adjourned at 8:50 p.m.

Next Meeting:

The next regular meeting of the Board will be at 7:00 p.m. on November 28, 2011 in the Board Room.

Respectfully submitted,



Lisa Wiersema, Secretary

SAUK VALLEY COMMUNITY COLLEGE
BOARD OF TRUSTEES - TREASURER'S REPORT
As of September 30, 2011

SAUK VALLEY COMMUNITY COLLEGE

APPROVED BY

Eugene Olsner
BOARD CHAIR

Linda Woldsen
BOARD SECRETARY

CHECKING ACCOUNTS

INTEREST BEARING ACCOUNTS

General Account - Sterling Federal Bank
Illinois Funds - Firststar Bank, Springfield
SUBTOTAL

INTEREST RATE	DATE	AMOUNT
0.150	<u>10/24/11</u>	\$3,815,596.19
0.046		4,745,177.88
		<u>8,560,774.07</u>

MONEY MARKET

Merrill Lynch Wealth Management	1.000	724,329.57
SFB Investment Center	0.000	4,772,250.88
SUBTOTAL		<u>5,496,580.45</u>
TOTAL CHECKING ACCOUNTS		<u>\$14,057,354.52</u>

INVESTMENTS

FINANCIAL INSTITUTION

MATURITY DATE		
10-14-2011	0.450	1,000,000
01-22-2012	0.600	500,000
02-17-2012	1.000	1,000,000
05-13-2012	0.900	1,000,000
SUBTOTAL		<u>3,500,000</u>

MERRILL LYNCH:

	YIELD	PRICE
Federal Farm Cr Bks Cons Bd	1.359	611,963.55
Federal Farm Cr Bks Cons Bd	1.740	597,075.20
Federal Farm Cr Bks Global Cons Bd	2.147	623,640.00
Federal Natl Mtg Assn Call	4.750	423,972.00
Federal Home Loan Bank	1.375	648,214.35
Federal Home Loan Bank	2.750	515,307.65
Federal Home Loan Bank	1.250	683,822.25
Federal Natl Mtg Assn	2.050	494,675.00
SUBTOTAL		<u>\$4,598,670.00</u>

SFB INVESTMENT CENTER - CHALLENGE GRANTS

Venture Bk Bloomington, MN CTF	03-07-2012	1.000	240,000.00
Ally Bank Midvale Utah CTF	03-26-2012	1.250	250,000.00
Probank Tallahassee FL CTF	03-26-2012	1.200	250,000.00
Parkway Bk & Tr Harwood Heights, IL	04-02-2012	1.300	250,000.00
Farmers State Bank, Hartland, MN	09-24-2012	1.350	150,000.00
Southwest Cap Bk Natl Assn Ft Myers, FL	12-26-2012	1.500	200,000.00
American Express Centurion Bk Salt	03-25-2013	2.000	250,000.00
Bridgeview Bk Group IL CTF	03-25-2013	1.700	250,000.00
Doral Bk Catano P R	05-28-2013	2.000	<u>250,000.00</u>
			<u>2,090,000.00</u>

SFB INVESTMENT CENTER - FUNDING BONDS

U.S. Treasury Securities	01-31-2012	0.875	2,500,000.00
Bank of China New York City NY	07-16-2012	1.000	250,000.00
Florida Cap Bk Natl Assn Jacksonville	07-19-2012	1.150	250,000.00
Wilmington TR CO DEL	01-14-2013	1.250	250,000.00
GE Money Bk Instl, Draper, UT	01-16-2013	1.250	250,000.00
Banco Bilbao Vizcaya Argentaria, P R	01-23-2013	1.450	250,000.00
Citizens Bk Flint, MI	01-28-2013	1.300	250,000.00
Avenue Bk Nashville, TN	01-28-2013	1.200	250,000.00
BMW BK North Amer, Salt Lake City, UT	01-30-2013	1.250	250,000.00
Middleton Community Bank, WI	04-05-2013	1.250	<u>250,000.00</u>
			4,750,000.00

TOTAL INVESTMENTS

\$14,938,670.00

Sauk Valley Community College
Board of Trustees
October 24, 2011

SAUK VALLEY COMMUNITY COLLEGE
APPROVED BY

Edward Olsufie

BOARD CHAIR

Kim K. Wiersma

BOARD SECRETARY

DATE 10/24/11

Summary of Bills Payable

Amount

General Operating Funds

\$ 1,385,808.70

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Quill Corporation	01		Dislocated Worker Expense	Inkjet Paper & File Folders	143.89
State Universities Retirement Sy	01		SURS Payable	Accrued Surs	28,233.17
State Universities Retirement Sy	01		SURS Payable	Accrued Surs	27,911.41
Select Employees Credit Union	01		Credit Union Payable	ACCRUED W/H Select Employees Credit Union	3,162.80
Select Employees Credit Union	01		Credit Union Payable	ACCRUED W/H Select Employees Credit Union	2,423.09
SVCC Faculty Association	01		Faculty Association Payable	Accrued SVCC Faculty Assoc. Dues	526.60
SVCC Faculty Association	01		Faculty Association Payable	Accrued SVCC Faculty Assoc. Dues	726.00
Freedman Anselmo Lindberg & Rapp	01		Wage Garnishment Payable	ACCRUED W/H- GARNISHMENT	34.61
Freedman Anselmo Lindberg & Rapp	01		Wage Garnishment Payable	ACCRUED W/H- GARNISHMENT	34.61
Community Health Charities of IL	01		United Way Payable	ACCRUED W/H-Community Health Charities	20.83
Community Health Charities of IL	01		United Way Payable	ACCRUED W/H-Community Health Charities	20.83
United Way of Lee County	01		United Way Payable	Accrued United Way Dixon	25.42
United Way of Lee County	01		United Way Payable	Accrued United Way Dixon	25.42
United Way of Whiteside County	01		United Way Payable	Accrued United Way Sterling/Rock Falls	42.75
United Way of Whiteside County	01		United Way Payable	Accrued United Way Sterling/Rock Falls	42.75
Gallagher Benefit Services, Inc	01		Optional Life Insurance	Optional Life	632.96
Gallagher Benefit Services, Inc	01		Optional Life Insurance	LTD Billing	629.52
Gallagher Benefit Services, Inc	01		Optional Disability Insurance	LTD Billing	732.25
Gallagher Benefit Services, Inc	01		Optional Disability Insurance	LTD Billing	741.05
JEM fbo Sauk Valley CC 403b Plan	01		Fidelity Investments	Accrued Annuities-Fidelity Investments	1,825.00
JEM fbo Sauk Valley CC 403b Plan	01		Fidelity Investments	ACCRUED ANNUITIES	1,825.00
JEM fbo Sauk Valley CC 403b Plan	01		Vanguard	Accrued Annuities-Vanguard	500.00
JEM fbo Sauk Valley CC 403b Plan	01		Vanguard	ACCRUED ANNUITIES	500.00
JEM fbo Sauk Valley CC 403b Plan	01		Valic	Accrues Annuities-VALIC	350.00
JEM fbo Sauk Valley CC 403b Plan	01		Valic	ACCRUED ANNUITIES	350.00
Abell, Sammantha	01		Accounts Payable	Pell	592.15

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Abrahamson, Erin	01		Accounts Payable	Pell	541.91
Aggen, Kerrie	01		Accounts Payable	Pell	700.00
Aguilar, Alejandra	01		Accounts Payable	Pell	499.42
Aguilar, Teresa .	01		Accounts Payable	Pell	6.00
Alber, Shannon	01		Accounts Payable	Pell	19.55
Alexander, Katrina	01		Accounts Payable	Pell	603.70
Alexander, Ursula	01		Accounts Payable	Pell	972.50
Alfarraj, Baida	01		Accounts Payable	Pell	1,091.00
Allensworth, Elizabeth .	01		Accounts Payable	Pell	1,019.02
Amezola, Elvira .	01		Accounts Payable	Pell	2,058.87
Andersen, Jared	01		Accounts Payable	Pell	872.40
Andreas, Gregory	01		Accounts Payable	Pell	1,082.28
Andrzejewski, Stefan	01		Accounts Payable	Pell	2,254.25
Appenzeller, Jacob	01		Accounts Payable	Pell/SEOG	1,700.00
Apple, Alexander	01		Accounts Payable	Pell	208.24
Arellano, Sage	01		Accounts Payable	Pell/SEOG	2,022.32
Arreola, Alexandria	01		Accounts Payable	Pell	1,081.85
Arwine, Angela	01		Accounts Payable	Pell	1,813.82
Arwine, Angela	01		Accounts Payable	Correction	-138.41
Arwine, Charles	01		Accounts Payable	Pell	1,813.82
Austin, Patricia	01		Accounts Payable	Pell	2,058.72
Babcock, Jamie	01		Accounts Payable	Pell	2,082.00
Baeza, Holly .	01		Accounts Payable	Pell	553.76
Bajrami, Valbona .	01		Accounts Payable	Pell	2,713.13
Baker, Olivia .	01		Accounts Payable	Pell	1,744.19
Balderas, Brittany	01		Accounts Payable	Pell	349.61

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Balser, Peter	01		Accounts Payable	Online Refund	30.00
Balsley, Meaghan	01		Accounts Payable	Pell	425.13
Barcai, Courtney	01		Accounts Payable	Direct Loan	386.00
Barnhart, Tina	01		Accounts Payable	Pell	2,775.00
Barr, William	01		Accounts Payable	Pell	335.32
Barth, Alexandrea	01		Accounts Payable	Pell/SEOG	2,767.90
Bartnick, Sara	01		Accounts Payable	Pell	2,158.07
Bassett, Brittany	01		Accounts Payable	Pell	450.00
Bauer, Susan	01		Accounts Payable	Pell	656.49
Beauchem, Alyssa	01		Accounts Payable	Pell	1,513.92
Beauchem, Amanda	01		Accounts Payable	Pell	989.71
Behnke, Megan	01		Accounts Payable	Pell	1,321.82
Bell, Corinna	01		Accounts Payable	Pell	312.91
Bell, Vanessa	01		Accounts Payable	Pell	540.14
Bellows, Brandon	01		Accounts Payable	Pell	200.00
Bender, Amanda	01		Accounts Payable	Pell/SEOG	1,594.09
Bennecke, Austin	01		Accounts Payable	Pell	415.27
Bennecke, Jarred	01		Accounts Payable	Pell	751.32
Bennett, Johnna	01		Accounts Payable	Pell	86.03
Bennett, Justin	01		Accounts Payable	Pell	1,572.59
Bennett, Lorann	01		Accounts Payable	Pell	680.18
Bennett, Vincent .	01		Accounts Payable	Pell	572.16
Bernardini, Frank	01		Accounts Payable	Pell	1,698.20
Berry, Sarah	01		Accounts Payable	Pell/SEOG	988.31
Biagioni, Amy	01		Accounts Payable	Pell	824.12
Bielema, Hanna	01		Accounts Payable	Pell	1,109.24

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Bierdeman, David	01		Accounts Payable	Online Refund	99.00
Bieze, Alyssa	01		Accounts Payable	Pell	486.00
Bieze, Austin	01		Accounts Payable	Pell	1,563.42
Bijedic, Nermina .	01		Accounts Payable	Pell	413.16
Bittner, Hayden	01		Accounts Payable	Direct Loan	114.00
Blease, Elizabeth	01		Accounts Payable	Pell	509.66
Bliss, Daniel	01		Accounts Payable	Pell	2,082.00
Boehme, Don	01		Accounts Payable	Pell	2,350.00
Boehme, Drew	01		Accounts Payable	Pell	516.20
Boesen, Kayla	01		Accounts Payable	Pell	637.70
Bohlin, Elizabeth	01		Accounts Payable	Pell	794.00
Bohms, Hannah	01		Accounts Payable	Pell	1,351.46
Bond, Alka	01		Accounts Payable	Direct Loan	1,742.00
Bond, Alka	01		Accounts Payable	Pell	529.41
Bonkowski, Steve .	01		Accounts Payable	Pell	1,459.89
Bopes, Marisa	01		Accounts Payable	Pell	809.00
Box, Lydia	01		Accounts Payable	Foundation	3,150.00
Box, Lydia	01		Accounts Payable	Pell	840.00
Brabender, Randi	01		Accounts Payable	Pell/SEOG	924.47
Bradley, Caleb	01		Accounts Payable	Pell/SEOG	1,593.24
Brady, Christopher	01		Accounts Payable	Pell	296.01
Bramm, Amber	01		Accounts Payable	Pell	367.20
Brands, Eric	01		Accounts Payable	Pell	675.00
Braun, Kelsey	01		Accounts Payable	Pell	326.98
Brendel, Jamie	01		Accounts Payable	Pell	2,495.15
Brewer, Brandon	01		Accounts Payable	Pell/SEOG	2,217.53

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Broderick, Ashley	01		Accounts Payable	Pell	546.67
Brokaw, Ben	01		Accounts Payable	Pell	78.68
Brown, Crystal	01		Accounts Payable	Pell	460.36
Brown, Jennifer	01		Accounts Payable	Direct Loan	1,002.48
Brown, Tanner	01		Accounts Payable	Pell	2,151.65
Brown, William	01		Accounts Payable	Pell/SEOG	1,484.95
Bruder, Jalon	01		Accounts Payable	Pell	1,392.09
Bryan, Elliot	01		Accounts Payable	Pell	824.05
Buonavolanto, Carol	01		Accounts Payable	Pell/SEOG	1,152.00
Burgess, Katie	01		Accounts Payable	Pell	1,121.32
Burgett, Tabatha	01		Accounts Payable	Pell/SEOG	1,863.98
Burnell, Kenneth	01		Accounts Payable	Pell	1,223.96
Burns, Dorian	01		Accounts Payable	Pell	943.17
Bushman, Cindy	01		Accounts Payable	Pell	1,300.00
Buskohl, Robert	01		Accounts Payable	Pell	723.53
Buskohl, Ryan	01		Accounts Payable	Pell	709.66
Butler, Ashley	01		Accounts Payable	Pell	362.88
Buyno, Danielle	01		Accounts Payable	Pell	739.33
Calhoun, Chadwick	01		Accounts Payable	Pell	648.71
Calsyn, Sherry	01		Accounts Payable	Pell	1,102.76
Camacho, Jorge	01		Accounts Payable	Pell	1,388.00
Campbell, Shawna	01		Accounts Payable	Pell	1,156.34
Cardwell, Shayna	01		Accounts Payable	Pell	975.77
Carls, Jodi	01		Accounts Payable	Pell	138.68
Carnahan, Desiree	01		Accounts Payable	Pell	1,122.01
Carreno, Sergio	01		Accounts Payable	Online Refund	114.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Carroll, Dana	01		Accounts Payable	Pell	975.47
Carroll, Terrie	01		Accounts Payable	Pell	1,388.00
Carter, Arthur .	01		Accounts Payable	Pell	541.55
Carter, Michael .	01		Accounts Payable	Pell	1,636.33
Case, Debra	01		Accounts Payable	Pell	877.00
Castaneda, Victoria	01		Accounts Payable	Pell	252.67
Catalano, Joseph	01		Accounts Payable	Pell/SEOG	608.12
Cater, Christine .	01		Accounts Payable	Pell	588.44
Cavazos, Trinity	01		Accounts Payable	Pell	2,387.24
Cessna, Andrew	01		Accounts Payable	Pell	1,505.72
Cessna, Denise	01		Accounts Payable	Pell	1,628.89
Chase, Sarah	01		Accounts Payable	Pell	483.42
Chattic, Dalton .	01		Accounts Payable	Pell	813.92
Chavez, Angela	01		Accounts Payable	Pell	1,120.61
Chavira, Christian	01		Accounts Payable	Pell/SEOG	494.10
Cheatwood, Forrest	01		Accounts Payable	Pell	750.00
Cheshire, Parish	01		Accounts Payable	Pell	278.00
Cheshire, Stephanie .	01		Accounts Payable	Pell	201.48
Chesnek, Veronika	01		Accounts Payable	Pell	1,382.93
Child, Ashley	01		Accounts Payable	Online Refund	114.00
Chinouth, Shayna	01		Accounts Payable	Pell	1,354.00
Chochola, Brian	01		Accounts Payable	Pell	278.00
Cholke, Matthew	01		Accounts Payable	Pell	1,515.35
Christian, Heather	01		Accounts Payable	Pell	1,600.00
Cicchetti, Kelly	01		Accounts Payable	Pell/SEOG	1,040.74
Cisneros, Angelica .	01		Accounts Payable	Pell	437.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Clark, Daujevon .	01		Accounts Payable	Pell	1,132.31
Clark, Marie	01		Accounts Payable	Pell	492.32
Clevenger, Benjamin	01		Accounts Payable	Pell	1,050.15
Cline, Kayla	01		Accounts Payable	Pell	2,695.00
Cochran, Natalie	01		Accounts Payable	Pell	296.72
Cochran, Victoria	01		Accounts Payable	Pell	242.25
Coffey, Moriah	01		Accounts Payable	Pell/SEOG	2,009.15
Cole, Tashari	01		Accounts Payable	Direct Loan	498.00
Cole, Tashari	01		Accounts Payable	Pell/SEOG	1,689.47
Comer, Jalyssa .	01		Accounts Payable	Direct Loan	498.00
Comer, Jalyssa .	01		Accounts Payable	Pell	424.59
Contreras, Heather	01		Accounts Payable	Pell	1,141.25
Contreras, Kiaya	01		Accounts Payable	Pell	2,255.00
Cooper, Kathleen	01		Accounts Payable	Pell	934.43
Cortesi, Brittany	01		Accounts Payable	Pell	1,488.92
Crawford, Maison	01		Accounts Payable	Pell	662.00
Cromwell, Pamela	01		Accounts Payable	Pell	1,227.99
Cross, Cody	01		Accounts Payable	Pell	593.40
Cunningham, LaRen .	01		Accounts Payable	Pell	836.67
Cunningham, Tima	01		Accounts Payable	Pell	406.87
Dale, Gracelynn .	01		Accounts Payable	Pell	1,188.91
Dallas, Michael	01		Accounts Payable	Pell	260.86
Dallas, Michael	01		Accounts Payable	Direct Loan	995.00
Danbury, Laura	01		Accounts Payable	Pell	258.61
Daniels, Chara	01		Accounts Payable	Pell	29.57
Daniels, Susan	01		Accounts Payable	Online Refund	65.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Danielson, Lane	01		Accounts Payable	Pell	177.83
Daszkiewicz, Benjamin	01		Accounts Payable	Pell	690.00
Davilo, Bianca	01		Accounts Payable	Pell	691.81
Davilo, Denise	01		Accounts Payable	Pell	51.53
Davis, Brady	01		Accounts Payable	Pell	674.80
Davis, Evan	01		Accounts Payable	Pell	674.80
Davis, Kimber	01		Accounts Payable	Pell	592.59
Davis, Rebekah	01		Accounts Payable	Pell	278.00
Day, Andrea	01		Accounts Payable	Direct Loan	995.00
Day, Andrea	01		Accounts Payable	Pell	733.67
DeHaven, Christy	01		Accounts Payable	Pell/SEOG	1,292.59
DeJesus, Ivory	01		Accounts Payable	Pell	204.98
Delgado, Michaela	01		Accounts Payable	Pell	354.00
Delhotal, Shayla	01		Accounts Payable	Pell	515.05
Dewey, Meredith	01		Accounts Payable	Pell	2,723.81
Diaz, Brian .	01		Accounts Payable	Pell	369.25
Diaz, Elizabeth .	01		Accounts Payable	Pell	1,358.91
Diaz, Erial	01		Accounts Payable	Pell	1,982.18
Diaz, Erica	01		Accounts Payable	Pell	1,172.73
Digman, Jaymee	01		Accounts Payable	Pell	85.79
Dodge, Regina	01		Accounts Payable	Direct Loan	2,239.00
Dodge, Regina	01		Accounts Payable	Pell	2,775.00
Doege, Kevin	01		Accounts Payable	Pell	830.07
Doege, Virginia	01		Accounts Payable	Pell	1,052.69
Dominski, Tad	01		Accounts Payable	Pell	1,658.60
Donaldson, Max	01		Accounts Payable	Pell	724.61

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Donaldson, Misty	01		Accounts Payable	Pell	892.96
Donaldson, Patrick	01		Accounts Payable	Pell	198.54
Donoho, Kelly	01		Accounts Payable	Pell	1,509.85
Dornacher, Tanner	01		Accounts Payable	Pell/SEOG	1,505.48
Downey, Stephanie	01		Accounts Payable	Pell/SEOG	2,339.00
Downing, Ryan	01		Accounts Payable	Pell	91.95
Driessens, Korissa	01		Accounts Payable	Direct Loan	498.00
Dubea, Kristen	01		Accounts Payable	Pell	1,244.38
Dunbar, Robert	01		Accounts Payable	Pell	262.88
Duncan, Andria	01		Accounts Payable	Pell	156.00
Duncan, Lauri	01		Accounts Payable	Pell	27.96
Durham, Joni	01		Accounts Payable	Online Refund	999.00
Dykema, Caitlin	01		Accounts Payable	Pell/SEOG	921.83
Eastman, Alicia .	01		Accounts Payable	Pell	368.43
Ebersole, Ashley	01		Accounts Payable	Pell	979.84
Echebarria, Stephanie	01		Accounts Payable	Direct Loan	1,161.00
Eckhardt, Lakin	01		Accounts Payable	Pell	570.30
Edmondson, Kyvon	01		Accounts Payable	Pell	1,379.88
Ehlers, Dylan	01		Accounts Payable	Pell	288.00
Ehlert, Michael	01		Accounts Payable	Pell	1,302.86
Eichhorn, Lamar	01		Accounts Payable	Pell	697.89
Eichman, Richard	01		Accounts Payable	Online Refund	20.00
Eikenberry, Troy	01		Accounts Payable	Pell	728.56
Elgin, Rebecca	01		Accounts Payable	Pell	1,902.00
Elgin, Shelly	01		Accounts Payable	Pell	672.75
Elgin, Shelly	01		Accounts Payable	Pell	114.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Elmendorf, Brook	01		Accounts Payable	Pell	863.79
Engelkes, Timothy	01		Accounts Payable	Pell	1,303.70
Enright, Trenton	01		Accounts Payable	Pell	2,100.00
Erickson, Jeffrey	01		Accounts Payable	Pell	894.56
Ervin, Troy	01		Accounts Payable	Pell	1,016.60
Escobar, SanJuana .	01		Accounts Payable	Pell	1,048.80
Etter, Stephanie	01		Accounts Payable	Direct Loan	384.14
Everett, Arthur	01		Accounts Payable	Pell	484.28
Everly, Michael	01		Accounts Payable	Direct Loan	1,742.00
Everly, Michael	01		Accounts Payable	Pell	1,239.38
Farm, Kelsey	01		Accounts Payable	Pell	769.45
Farrell, Thomas	01		Accounts Payable	Pell	986.29
Farrington, Heather	01		Accounts Payable	Pell/SEOG	1,227.21
Fassig, Sarah	01		Accounts Payable	Pell	338.46
Fell, Stacy	01		Accounts Payable	Pell	749.36
Fetzer, Brandy	01		Accounts Payable	Pell/SEOG	1,513.00
Filippi, Kirsten .	01		Accounts Payable	Pell	1,196.33
Fisher, James	01		Accounts Payable	Pell	1,450.00
Fisher, Miranda	01		Accounts Payable	Pell	1,376.01
Flores-Salmon, Celina	01		Accounts Payable	Pell	791.96
Folkers, Addysen	01		Accounts Payable	Pell	1,350.00
Fonder, Erik .	01		Accounts Payable	Pell	150.08
Forbes, Noah	01		Accounts Payable	Pell	2,550.00
Foreman, Leah	01		Accounts Payable	Pell	1,737.54
Foster, April	01		Accounts Payable	Pell	700.03
Fowler, Aaron	01		Accounts Payable	Pell	97.45

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Fowler, Aaron	01		Accounts Payable	Pell	114.00
Francis, Rachel	01		Accounts Payable	Online Refund	10.00
Fredericks, Beth	01		Accounts Payable	Pell/SEOG	1,280.31
Fredericks, Rebecca	01		Accounts Payable	Pell/SEOG	651.00
Frey, Eric	01		Accounts Payable	Pell	800.00
Gallentine, Lyndsey	01		Accounts Payable	Pell	1,596.66
Galloway, Michelle	01		Accounts Payable	Pell	1,587.59
Gapski, Crystal	01		Accounts Payable	Pell	779.12
Garcia, Adalberto .	01		Accounts Payable	Foundation	900.00
Garcia, Juan .	01		Accounts Payable	Pell	563.46
Garcia, Mercedes	01		Accounts Payable	Pell	1,220.24
Garcia, Sherri	01		Accounts Payable	Pell	912.36
Garcia-Meiners, Ashley	01		Accounts Payable	Pell	51.77
Garren, Sheila	01		Accounts Payable	Pell	678.31
Garriott, Andrea	01		Accounts Payable	Pell	564.90
Garza, Jacinda	01		Accounts Payable	Pell	638.76
Garza, Tara	01		Accounts Payable	Pell	2,250.25
Gerena Caballeros, Wilson .	01		Accounts Payable	Pell	837.40
Gibler, Tanya	01		Accounts Payable	Pell	495.19
Gibson, Cherise	01		Accounts Payable	Pell	860.58
Gipe, Shannon	01		Accounts Payable	Pell	291.00
Gladhill, Amanda	01		Accounts Payable	Pell	124.67
Godby, Phillip	01		Accounts Payable	Online Refund	30.00
Godby, Phillip	01		Accounts Payable	Online Refund	40.00
Gonzalez, Caitlin	01		Accounts Payable	Pell	1,780.89
Gonzalez, Heather	01		Accounts Payable	Pell	271.23

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Goodwin, Craig	01		Accounts Payable	Pell	447.17
Gossage, David	01		Accounts Payable	Pell/SEOG	1,441.00
Gould, Heather	01		Accounts Payable	Pell	328.99
Green, Cami	01		Accounts Payable	Pell	985.68
Green, Kathy	01		Accounts Payable	Pell	1,071.95
Greer, Thomas	01		Accounts Payable	Pell/SEOG	1,848.16
Greer, Thomas	01		Accounts Payable	MAP	149.00
Gries, Karie	01		Accounts Payable	Pell	63.91
Gries, Katie	01		Accounts Payable	Pell	1,656.42
Griffis, Jason	01		Accounts Payable	Pell	28.87
Grimes, Devinn	01		Accounts Payable	Pell	530.00
Grimes, Joshua .	01		Accounts Payable	Pell	1,850.00
Grimes, Joshua .	01		Accounts Payable	Correction	-587.00
Grobe, Heather	01		Accounts Payable	Pell	928.22
Grobe, Jennifer	01		Accounts Payable	Pell	224.32
Groff, Krysta	01		Accounts Payable	Pell	1,643.52
Gruchow, Lucritia	01		Accounts Payable	Pell	69.31
Gulbranson, Alicia	01		Accounts Payable	Pell	269.03
Gurley, Brandon	01		Accounts Payable	Pell	1,838.58
Haas, Todd	01		Accounts Payable	Pell	1,439.56
Hale, Jazsmine	01		Accounts Payable	Pell	304.26
Hall, Alissa .	01		Accounts Payable	Pell	885.99
Hall, Bethany	01		Accounts Payable	Pell	1,767.00
Halstead, Joshua	01		Accounts Payable	Pell/SEOG	2,955.00
Halstead, Theresa	01		Accounts Payable	Pell/SEOG	1,945.00
Hamilton, Jessica	01		Accounts Payable	Pell	6.34

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Hamrick, Breellen	01		Accounts Payable	Pell	1,183.30
Hanniford, Bryson .	01		Accounts Payable	Pell	715.96
Harmon, Edward	01		Accounts Payable	Pell	6.39
Harmon, Edward	01		Accounts Payable	Pell	114.00
Harriett, Tyrel	01		Accounts Payable	Pell	88.00
Harris, Jacob	01		Accounts Payable	Pell	674.84
Harris, Jasmine	01		Accounts Payable	Pell/SEOG	1,819.73
Harris, Lydia	01		Accounts Payable	Pell	782.68
Harris, Natasha	01		Accounts Payable	Pell	496.76
Hart, Heidi	01		Accounts Payable	Pell	908.26
Hartle, Staci	01		Accounts Payable	Pell	862.74
Hatten, Andrew	01		Accounts Payable	Pell	1,072.23
Haub, Kayla .	01		Accounts Payable	Pell	869.27
Hauger, James	01		Accounts Payable	Pell	1,038.78
Healy, Jason	01		Accounts Payable	Pell	186.76
Healy, Michelle	01		Accounts Payable	Pell	508.65
Heaton, Brittany	01		Accounts Payable	Pell	2,053.23
Heaton, Jacqueline	01		Accounts Payable	Pell	1,679.99
Heaton, William	01		Accounts Payable	Pell	1,710.62
Heckert, Brandon	01		Accounts Payable	Pell	1,725.00
Heckman, Sabrina	01		Accounts Payable	Pell	793.84
Heise, Sabrina	01		Accounts Payable	Pell	2,132.00
Heise, Samantha	01		Accounts Payable	Pell	2,132.00
Helfrich, Christopher	01		Accounts Payable	Pell	961.27
Helfrich, Laura	01		Accounts Payable	Online Refund	75.00
Henrichs, Jessie	01		Accounts Payable	Pell	1,577.79

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Henson, David	01		Accounts Payable	Pell	2,376.13
Henson, Ryan	01		Accounts Payable	Pell	2,399.11
Hernandez, Jared	01		Accounts Payable	Pell	1,569.20
Herwig, Stephanie	01		Accounts Payable	Pell	229.12
Hicks, Levi	01		Accounts Payable	Pell	982.84
Hicks, Lyndsay	01		Accounts Payable	Pell	68.66
Hitt, Jonathan	01		Accounts Payable	Pell	90.50
Hitt, Sara	01		Accounts Payable	Direct Loan	237.02
Hodapp, Tyler	01		Accounts Payable	Pell	1,958.26
Hoffman, Donielle	01		Accounts Payable	Pell	1,516.96
Holder, Heather	01		Accounts Payable	Pell	782.57
Hollaway, Blaze	01		Accounts Payable	Pell	390.93
Holloway, Dylan	01		Accounts Payable	Pell	1,893.41
Hood, Matthew	01		Accounts Payable	Pell	729.35
House, Chastity .	01		Accounts Payable	Pell	744.37
Hoyle, Steven	01		Accounts Payable	Pell	1,597.24
Hubbard, Austin	01		Accounts Payable	Pell/SEOG	1,030.15
Hubbard, Mackenzie	01		Accounts Payable	Pell/SEOG	924.58
Huffman, Tyler	01		Accounts Payable	Pell	1,435.00
Hufford, Jessica	01		Accounts Payable	Pell	93.32
Hughes, Davie	01		Accounts Payable	Pell	1,458.00
Hughes, Thomas	01		Accounts Payable	Pell	1,935.00
Hultin, Allison	01		Accounts Payable	Pell	1,484.18
Hunt, Kayla	01		Accounts Payable	Foundation	500.00
Hussung, Debra	01		Accounts Payable	Pell	336.00
Hussung, Kim	01		Accounts Payable	Pell	798.73

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Ibarra, Gilberto	01		Accounts Payable	Pell	1,100.01
Jacinto, Edward .	01		Accounts Payable	Pell	1,129.96
Jackson, Shanda	01		Accounts Payable	Pell	2,122.00
Jacobs, Cathy	01		Accounts Payable	Pell	706.19
Jacobs, Robert .	01		Accounts Payable	Online Refund	75.00
Jacobs, Ronald	01		Accounts Payable	Online Refund	75.00
Jager, Michelle	01		Accounts Payable	Pell	941.16
Janssen, Christy	01		Accounts Payable	Pell/SEOG	402.73
Janssen, Courtney	01		Accounts Payable	Pell	851.83
Jaso, Danielle	01		Accounts Payable	Pell	633.96
Jensen, Jennifer .	01		Accounts Payable	Pell	932.00
Jerdee, Jeremiah	01		Accounts Payable	Pell	945.60
Johannsen, Jeffrey	01		Accounts Payable	Pell	1,084.07
Johnson, Ashley	01		Accounts Payable	Pell	897.57
Johnson, Brittany	01		Accounts Payable	Pell	316.76
Johnson, Caitlin	01		Accounts Payable	Direct Loan	1,273.00
Johnson, Cara	01		Accounts Payable	Pell	991.45
Johnson, Colton	01		Accounts Payable	Pell	471.76
Johnson, Daniel	01		Accounts Payable	Pell	548.16
Johnson, Kara	01		Accounts Payable	Pell	613.73
Johnson, Machelle	01		Accounts Payable	Pell	692.66
Johnson, Megan	01		Accounts Payable	Pell	2,102.00
Johnston, Bailey	01		Accounts Payable	Pell	1,473.00
Jones, Brandy	01		Accounts Payable	Pell	2,082.00
Jones, Denzel	01		Accounts Payable	Direct Loan	1,742.00
Jones, Denzel	01		Accounts Payable	Pell	727.18

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Jones, Jalen	01		Accounts Payable	Foundation	500.00
Jones, Jalen	01		Accounts Payable	Pell	2,145.64
Jones, Kelsey	01		Accounts Payable	Pell	437.94
Jones, Nicholas	01		Accounts Payable	Pell	1,100.25
Jones, Randy	01		Accounts Payable	Pell	493.94
Jordan, Bronwyn	01		Accounts Payable	Pell	729.58
Jordan, Gerald	01		Accounts Payable	Pell	285.98
Jordan, Lauren	01		Accounts Payable	Pell	832.50
Jordan, Rebecca	01		Accounts Payable	Pell	2,515.22
Kagay, Lacee .	01		Accounts Payable	Pell/SEOG	1,400.04
Kahn, Rachel	01		Accounts Payable	Pell	301.26
Karrow, Kala	01		Accounts Payable	Pell	2,632.30
Kauffman, Katrina	01		Accounts Payable	Pell	1,148.20
Keener, Nathan	01		Accounts Payable	Pell	299.20
Kendrick, Montell	01		Accounts Payable	Pell	1,608.42
Kendrick, William	01		Accounts Payable	Pell	1,708.41
Kennedy, Adam	01		Accounts Payable	Pell	2,531.43
Kierczynski, Desiree	01		Accounts Payable	Direct Loan	1,763.50
Kise, Tricia	01		Accounts Payable	Pell	1,569.16
Kisiel, Melissa	01		Accounts Payable	Pell	903.91
Kittle, Nicole	01		Accounts Payable	Pell	604.13
Klinge, Kacie	01		Accounts Payable	Pell	1,147.45
Knox, Nicole	01		Accounts Payable	Pell	1,133.96
Kocsis, DeAndre	01		Accounts Payable	Pell	1,491.97
Kocsis, Stacey .	01		Accounts Payable	Pell	1,262.18
Koenig, Kayla .	01		Accounts Payable	Pell	1,211.92

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Kostman, Jessica	01		Accounts Payable	Pell	410.94
Krager, Joshua	01		Accounts Payable	Pell/SEOG	2,107.92
Kriz, Nichole	01		Accounts Payable	Online Refund	470.00
Krokson, Samual	01		Accounts Payable	Pell	943.03
Kyker, Chad	01		Accounts Payable	Pell	936.59
Kyker, Timothy	01		Accounts Payable	Pell	1,000.00
Lachat, Priscilla	01		Accounts Payable	Pell	1,117.90
Lahman, Stephanie	01		Accounts Payable	Pell	786.29
Landa, Daniel .	01		Accounts Payable	Pell/SEOG	1,366.98
Landis, Amber .	01		Accounts Payable	Pell	539.42
Larke, Jordan	01		Accounts Payable	Pell/SEOG	1,173.35
Lauritzen, Brandon	01		Accounts Payable	Pell	1,179.79
Lawson, Jacquelyn	01		Accounts Payable	Pell	712.51
Lawson, Jerome .	01		Accounts Payable	Pell	1,275.58
LeFevre, Josh	01		Accounts Payable	Pell	838.15
LeFevre, Kelsey	01		Accounts Payable	Online Refund	15.00
LeFevre, Niko	01		Accounts Payable	Pell	26.19
LeMere, Stephanie	01		Accounts Payable	Pell	1,900.70
Leal, Maria	01		Accounts Payable	Pell	738.60
Ledoux, Raymond	01		Accounts Payable	Pell	1,099.58
Lehman, Justin	01		Accounts Payable	Pell	1,131.32
Lewis, Robert	01		Accounts Payable	Pell	1,911.82
Lifka, Tara	01		Accounts Payable	Pell	396.33
Lightner, Tanner	01		Accounts Payable	Pell	167.12
Lilly, Chelsie	01		Accounts Payable	Pell	386.71
Lockman, Hilary	01		Accounts Payable	Pell	651.50

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Loescher, Ciara	01		Accounts Payable	Pell	93.32
Long, Haley	01		Accounts Payable	Pell	1,361.15
Long, Mariah	01		Accounts Payable	Pell	2,070.62
Loomis, Courtney	01		Accounts Payable	Pell	2,162.29
Lopez, Andrea	01		Accounts Payable	Pell	2,465.53
Lopez, Jordan	01		Accounts Payable	Pell	769.22
Lopez, Maricela .	01		Accounts Payable	Pell	1,969.98
Lopez, Mercedes .	01		Accounts Payable	Pell	1,796.07
Love, Colton .	01		Accounts Payable	Pell	1,556.48
Love, Molly	01		Accounts Payable	Pell	1,288.36
Love, Molly	01		Accounts Payable	Foundation	500.00
Lumbard, Jordan	01		Accounts Payable	Pell	1,993.80
Lutz, Teri	01		Accounts Payable	Pell	175.40
Macke, Sheldon	01		Accounts Payable	Direct Loan	950.00
Maginnis, Diane	01		Accounts Payable	Pell	342.72
Mahar, Kalla	01		Accounts Payable	Pell	1,888.64
Maldonado, Michele	01		Accounts Payable	Pell/SEOG	771.08
Maloney, Danielle	01		Accounts Payable	Pell	81.07
Maloy, Nathan	01		Accounts Payable	Direct Loan	80.38
Mango, Joseph	01		Accounts Payable	Pell	2,126.18
Mann, Jillian	01		Accounts Payable	Pell	1,847.00
Mann, Michael	01		Accounts Payable	Foundation	450.00
Manning, Sarah	01		Accounts Payable	Pell	889.83
Manning, Steven	01		Accounts Payable	Pell	1,713.86
Martinez, Santana	01		Accounts Payable	Pell	732.46
Mason, Michael	01		Accounts Payable	Online Refund	114.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Massolle, Kassandra	01		Accounts Payable	Pell	1,093.25
Masterman, Jory	01		Accounts Payable	Pell	796.11
Maves, Antony	01		Accounts Payable	Pell	1,116.52
Maves, Laura	01		Accounts Payable	Pell	1,637.99
Maxwell, Tracey	01		Accounts Payable	Pell	185.40
Mayoral, Haley	01		Accounts Payable	Pell	1,245.08
McBride, Shelby	01		Accounts Payable	Direct Loan	1,992.00
McClanahan, Kyle	01		Accounts Payable	Pell	654.08
McClure, Heather	01		Accounts Payable	Pell	1,600.00
McCombs, Michael	01		Accounts Payable	Pell	2,775.00
McCombs, Olyvia	01		Accounts Payable	Direct Loan	915.00
McConaghie, Emily	01		Accounts Payable	Pell	865.92
McCoy, Ashley	01		Accounts Payable	Pell	621.36
McCradden, Kiana	01		Accounts Payable	Pell	324.28
McCue, Kelly	01		Accounts Payable	Pell	290.45
McCulloch, Sonja	01		Accounts Payable	Pell	164.61
McDonnell, Mark	01		Accounts Payable	Pell	1,663.76
McFadden, Nichole	01		Accounts Payable	Pell	870.30
McGee, Lisa	01		Accounts Payable	Pell	1,655.42
McGlown, Heidi .	01		Accounts Payable	Pell	542.05
McGlown, Keith .	01		Accounts Payable	Pell	1,173.13
McKay, Jennifer	01		Accounts Payable	Pell	642.31
McLane, Amber	01		Accounts Payable	Pell/SEOG	1,510.20
McMahon, Bruce	01		Accounts Payable	Online Refund	75.00
McMunn, Amber	01		Accounts Payable	Pell	146.70
McNees, Ina	01		Accounts Payable	Pell	38.13

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
McKinney, Charlotte	01		Accounts Payable	Pell	1,140.39
Meier, Branden	01		Accounts Payable	Pell	13.09
Meier, Jennifer	01		Accounts Payable	Pell	134.32
Melero, Juan	01		Accounts Payable	Direct Loan	871.00
Melero, Juan	01		Accounts Payable	Pell	1,027.00
Metz, Benjamin	01		Accounts Payable	Pell	774.22
Metzler, Sarah	01		Accounts Payable	Pell	1,587.00
Meurs, Sarah	01		Accounts Payable	Pell	122.00
Meurs, Waylon	01		Accounts Payable	Online Refund	95.00
Meurs, Waylon	01		Accounts Payable	Pell	975.00
Michael, Kody	01		Accounts Payable	Foundation	500.00
Michael, Randall	01		Accounts Payable	Pell	114.00
Mickelson, Ashley	01		Accounts Payable	Pell	486.03
Miller, Brian	01		Accounts Payable	Pell	811.83
Miller, Jacob	01		Accounts Payable	Pell	834.82
Miller, Kirby	01		Accounts Payable	Pell	2,182.00
Miller, Lucas	01		Accounts Payable	Direct Loan	418.47
Miller, Nathaniel	01		Accounts Payable	Direct Loan	629.83
Minto, Suzanna	01		Accounts Payable	Pell	319.93
Minto, Travis	01		Accounts Payable	Pell	48.00
Mix, Samantha	01		Accounts Payable	Pell	963.06
Mixen, Sara	01		Accounts Payable	Pell	1,801.44
Monk, Desiree	01		Accounts Payable	Pell	1,943.00
Moon, Kimberly	01		Accounts Payable	Pell/SEOG	766.13
Moore, Ashley	01		Accounts Payable	Pell	1,212.20
Moore, Michele	01		Accounts Payable	Pell	371.05

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Moore, Stanley	01		Accounts Payable	Foundation	1,571.00
Moore, Stanley	01		Accounts Payable	Pell	2,401.64
Morris, Brandon	01		Accounts Payable	Pell	1,311.06
Morris, Ryan	01		Accounts Payable	Pell	992.00
Morris, Sarah	01		Accounts Payable	Pell	98.46
Morton, Tasha	01		Accounts Payable	Pell/SEOG	2,332.00
Morua, Alfredo .	01		Accounts Payable	Pell	9.89
Moser, Alyssa	01		Accounts Payable	Pell/SEOG	1,528.55
Moser, Sydney	01		Accounts Payable	Pell	591.10
Mosher, Ashley	01		Accounts Payable	Pell/SEOG	1,155.50
Much, Breeanna	01		Accounts Payable	Pell	1,256.94
Mullan, Jordan	01		Accounts Payable	Pell/SEOG	2,232.66
Murray, Rebecca	01		Accounts Payable	Pell	271.81
Musser, Olivia	01		Accounts Payable	Pell	1,564.00
Nares, Angela	01		Accounts Payable	Pell	1,478.71
Nelson, Mariah	01		Accounts Payable	Pell	112.81
Newman, Karen	01		Accounts Payable	Pell/SEOG	2,187.00
Nielsen, Brandy	01		Accounts Payable	Pell	544.89
Noble, Lynn	01		Accounts Payable	Pell	1,241.49
Nord, Christa	01		Accounts Payable	Pell/SEOG	670.56
Nordman, Brian	01		Accounts Payable	Pell/SEOG	1,119.87
Nordman, Katrina	01		Accounts Payable	Pell	468.00
Norman, Jessica	01		Accounts Payable	Pell	2,070.65
Norman, Shannen	01		Accounts Payable	Pell	45.00
Northcutt, Aubry	01		Accounts Payable	Online Refund	447.67
Norup, Amanda	01		Accounts Payable	Direct Loan	1,120.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Norup, Amanda	01		Accounts Payable	Pell	1,595.13
Nyberg, Cheri	01		Accounts Payable	Pell	887.83
Nyberg, David	01		Accounts Payable	Direct Loan	1,742.00
Nyberg, David	01		Accounts Payable	Pell	699.93
Nyberg, Elisabeth	01		Accounts Payable	Pell	1,472.05
Nye, Samantha	01		Accounts Payable	Pell	497.76
O'Blanis, Mary	01		Accounts Payable	Pell/SEOG	1,632.59
O'Brien, Allison	01		Accounts Payable	Pell	634.76
O'Neil, Callie	01		Accounts Payable	Pell	630.49
Oester, Margaret	01		Accounts Payable	Online Refund	12.00
Ohata, Barbara .	01		Accounts Payable	Pell/SEOG	2,985.00
Ohlwine, Debra	01		Accounts Payable	Pell	318.30
Olalde, Alicia	01		Accounts Payable	Pell	382.51
Olalde, Melissa	01		Accounts Payable	Pell	572.03
Olson, Christine	01		Accounts Payable	Pell	324.33
Ortmann, Denny	01		Accounts Payable	Pell	806.53
Osorio, Melissa	01		Accounts Payable	Pell	1,097.89
Ottley, Daven	01		Accounts Payable	Foundation	750.00
Over, Susan	01		Accounts Payable	Pell/SEOG	1,688.76
Pace, Mathew	01		Accounts Payable	Pell	397.62
Pageloff, Zachary	01		Accounts Payable	Pell	183.49
Parker, Tyler	01		Accounts Payable	Pell	1,591.29
Peavler, Jacque	01		Accounts Payable	Pell	929.33
Penaflor, Jammie	01		Accounts Payable	Alternative Loan	1,250.00
Pennell, Susan	01		Accounts Payable	Pell	2,632.66
Pennington, Tashina	01		Accounts Payable	Pell	1,456.09

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Perales, Jarad	01		Accounts Payable	Pell/SEOG	1,540.73
Perna, Angela	01		Accounts Payable	Pell	920.91
Peterson, Jennifer	01		Accounts Payable	Pell	496.16
Pettenger, Sandra	01		Accounts Payable	Pell	157.79
Pierce, Jacob	01		Accounts Payable	Pell	552.51
Pilling, Jena	01		Accounts Payable	Pell	1,111.65
Pohl, Amy	01		Accounts Payable	Pell	1,166.00
Poorman, Bryanna	01		Accounts Payable	Pell	1,422.20
Pope, Todd	01		Accounts Payable	Pell	941.04
Porter, Tauna .	01		Accounts Payable	Pell	1,192.82
Portner, Tamara	01		Accounts Payable	Pell	982.63
Posch, Holly	01		Accounts Payable	Pell	2,775.00
Powers, Daniel	01		Accounts Payable	Pell	923.25
Pratt, Sean .	01		Accounts Payable	Pell	2,690.00
Prescott, Austin	01		Accounts Payable	Pell	1,160.27
Propheter, Kelsey	01		Accounts Payable	Pell/SEOG	97.02
Pruitt, Brianne	01		Accounts Payable	Pell/SEOG	1,826.08
Quaco, Carly	01		Accounts Payable	Pell	117.15
Quaglia, Courtney	01		Accounts Payable	Pell	204.26
Queckboerner, Jena	01		Accounts Payable	Pell	381.29
Rains, Ariel	01		Accounts Payable	Pell/SEOG	1,258.39
Ramirez, Daniel	01		Accounts Payable	Pell	729.66
Ramirez, Karrie	01		Accounts Payable	Pell	590.15
Ramirez, Laura	01		Accounts Payable	Pell	897.30
Rasmussen, Hope	01		Accounts Payable	Pell	60.00
Ratliff, Bethany	01		Accounts Payable	Pell	1,422.20

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Reed, Michael	01		Accounts Payable	Pell	739.43
Regalado, Ashly	01		Accounts Payable	Pell	1,235.24
Reglin, Jeannette	01		Accounts Payable	Pell	660.44
Renner, Hannah	01		Accounts Payable	Direct Loan	114.00
Renner, Tanner	01		Accounts Payable	Pell	1,304.77
Rex, Zachary	01		Accounts Payable	Pell	1,395.22
Reynolds, Becky	01		Accounts Payable	Pell	756.39
Reynolds, Jess	01		Accounts Payable	Direct Loan	440.00
Richmond, Angela	01		Accounts Payable	Pell	646.34
Rimington, Rachel	01		Accounts Payable	Pell	540.78
Rimmer, Adam	01		Accounts Payable	Pell	40.36
Rios, David	01		Accounts Payable	Pell	1,273.56
Robson, Cory	01		Accounts Payable	Pell	941.09
Rodriguez, Krystal	01		Accounts Payable	Pell	1,118.96
Rodriguez, Leah	01		Accounts Payable	Pell/SEOG	1,934.12
Rodriguez, Vaughana	01		Accounts Payable	Pell	1,648.65
Rogers, Cassie	01		Accounts Payable	Pell	1,735.81
Rohrbaugh, Travis	01		Accounts Payable	Pell	1,250.00
Rood, Patricia	01		Accounts Payable	Pell/SEOG	3,025.00
Rosalez, Britne	01		Accounts Payable	Pell	784.48
Ross, John	01		Accounts Payable	Pell	1,200.00
Roux, Andrea	01		Accounts Payable	Pell/SEOG	575.31
Rowley, Devon	01		Accounts Payable	Pell	215.51
Royer, Zachary	01		Accounts Payable	Pell	757.65
Ruggles, Breanna	01		Accounts Payable	Pell/SEOG	715.61
Rumoro, Leeniece	01		Accounts Payable	Direct Loan	2,239.00

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Rumoro, Leeniece	01		Accounts Payable	Pell	499.89
Russell, Skyler	01		Accounts Payable	Pell	239.53
Russell, Stephanie	01		Accounts Payable	Pell	1,344.00
Saenz, Rose	01		Accounts Payable	Pell	139.00
Saflarski, Laura	01		Accounts Payable	Pell	509.15
Sain, Lamika	01		Accounts Payable	Pell	2,334.98
Salas, Michael	01		Accounts Payable	Pell	2,200.00
Salazar, Carlos .	01		Accounts Payable	Pell	989.14
Sanchez, Arianna .	01		Accounts Payable	Pell	156.30
Sandoval-Herrera, Marcella	01		Accounts Payable	Pell	430.96
Sandoval-Vega, Martin	01		Accounts Payable	Pell	631.16
Sawtelle, Andrew	01		Accounts Payable	Pell	554.52
Scanlan, LaDonna	01		Accounts Payable	Pell	398.40
Schaefffer, Charles	01		Accounts Payable	Pell	266.24
Schauff, Laurence	01		Accounts Payable	Pell	664.80
Schick, Daniel	01		Accounts Payable	Direct Loan	871.00
Schick, Daniel	01		Accounts Payable	Pell	152.46
Schindel, Dalton	01		Accounts Payable	Pell	278.00
Schmidt, Ashley	01		Accounts Payable	Pell	954.10
Schopp, Randa	01		Accounts Payable	Pell	148.32
Schroeder, Ashley	01		Accounts Payable	Pell	816.26
Schryver, Cynthia	01		Accounts Payable	Pell	1,229.03
Schuldt, Frank	01		Accounts Payable	Pell	749.66
Schultz, Kara	01		Accounts Payable	Pell	1,425.98
Schultz, Kelly	01		Accounts Payable	Pell	397.00
Schuneman, Janice	01		Accounts Payable	Pell	1,350.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Schwarz, Ashley	01		Accounts Payable	Pell	937.84
Schwertfeger, Zachary	01		Accounts Payable	Pell	1,339.48
Scobee, Mollie	01		Accounts Payable	Pell	2,350.00
Scudder, Courtney	01		Accounts Payable	Pell	970.17
Scudder, Vincent	01		Accounts Payable	Pell	1,735.44
Seaberg, Abrielle	01		Accounts Payable	Pell	2,647.79
Seaberg, Katelyn	01		Accounts Payable	Pell	830.13
Seyster, Julie	01		Accounts Payable	Pell	261.29
Shanahan, Laura	01		Accounts Payable	Pell/SEOG	886.77
Sharp, Shauna	01		Accounts Payable	Pell	557.48
Sharow, David	01		Accounts Payable	Pell	719.90
Shaward, Misty	01		Accounts Payable	Pell	1,138.24
Shedosky, Jennifer	01		Accounts Payable	Pell	2,775.00
Shipman, Kelli	01		Accounts Payable	Pell/SEOG	2,026.00
Shoffner, Eric	01		Accounts Payable	Pell	2,775.00
Shuman, Ryan	01		Accounts Payable	Pell	34.46
Siepka, Andrew	01		Accounts Payable	Pell	882.60
Silva, Katrina	01		Accounts Payable	Pell	587.24
Simpson, Lucinda	01		Accounts Payable	Pell	-49.00
Simpson, Lucinda	01		Accounts Payable	Pell	2,354.26
Sink, Stacy	01		Accounts Payable	Pell	802.00
Sintich, Kyle	01		Accounts Payable	Pell	1,026.45
Sliger, Samantha	01		Accounts Payable	Pell	874.14
Sluce, John	01		Accounts Payable	Pell/SEOG	2,058.97
Slusser, Brooke	01		Accounts Payable	Pell	455.89
Slusser, Jennifer	01		Accounts Payable	Pell/SEOG	1,491.85

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Slutz, Kristen	01		Accounts Payable	Direct Loan	266.81
Smice, Kelsey	01		Accounts Payable	Pell/SEOG	549.57
Smith, Kelly	01		Accounts Payable	Online Refund	999.00
Smith, Lindsey	01		Accounts Payable	Direct Loan	1,742.00
Smith, Lindsey	01		Accounts Payable	Pell	2,082.00
Smith, Ricky	01		Accounts Payable	Pell	688.76
Smith, Rita .	01		Accounts Payable	Online Refund	80.00
Smith, Terri	01		Accounts Payable	Pell	2,034.18
Sortino, Tricia	01		Accounts Payable	Pell	1,388.00
Sorto-Abarca, Martha	01		Accounts Payable	Pell	1,671.95
Sosa, Nathan	01		Accounts Payable	Pell	660.92
Sotelo, Betty .	01		Accounts Payable	Pell	539.93
Spaine, Jamie	01		Accounts Payable	Direct Loan	1,742.00
Spaine, Jamie	01		Accounts Payable	Pell	307.93
Spears, Nickole	01		Accounts Payable	Pell	1,125.26
Speir, William	01		Accounts Payable	Pell	92.00
Spencer, Holly	01		Accounts Payable	Pell	369.26
Spencer, Laura	01		Accounts Payable	Pell	719.31
Spevak, Victoria	01		Accounts Payable	Direct Loan	871.00
Spevak, Victoria	01		Accounts Payable	Pell	642.98
Springer, Hannah .	01		Accounts Payable	Pell	2,555.00
Sproul, Trenton	01		Accounts Payable	Pell	915.65
Stage, Jaime	01		Accounts Payable	Pell	74.31
Stamas, James	01		Accounts Payable	Foundation	900.00
Stamm, Shayla	01		Accounts Payable	Pell	500.61
Stanek, Christian	01		Accounts Payable	Pell	646.73

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Steele, Chelsea	01		Accounts Payable	Pell	1,170.54
Stevens, Tabitha	01		Accounts Payable	Pell	928.98
Stoudt, Channing	01		Accounts Payable	Pell	197.46
Suarez, Amy	01		Accounts Payable	Pell	1,171.00
Summers, Chelsi .	01		Accounts Payable	Pell	1,318.82
Sutton, Chad	01		Accounts Payable	Pell	1,832.67
Svircic, Danijela .	01		Accounts Payable	Foundation	3,150.00
Swanson, Denyce	01		Accounts Payable	Pell	681.87
Swanson, Levi	01		Accounts Payable	Pell	1,655.02
Swanson, Megan	01		Accounts Payable	Pell	1,148.74
Sztochmal, Caitlin	01		Accounts Payable	Direct Loan	1,717.00
Tabor, Joshua	01		Accounts Payable	Pell	2,100.07
Taylor, Kathy	01		Accounts Payable	Pell	760.75
Thayer, Harmony	01		Accounts Payable	Pell	1,094.09
Theisinger, Cassandra	01		Accounts Payable	Pell	2,082.00
Thomas, Ashley	01		Accounts Payable	Pell	118.81
Thompson, Joseph	01		Accounts Payable	Pell	1,771.25
Thompson, Kassandra	01		Accounts Payable	Pell	718.81
Thompson, Kenyon .	01		Accounts Payable	Pell	1,388.00
Thornton, Benjamin	01		Accounts Payable	Pell	543.00
Tichler, Kristin	01		Accounts Payable	Pell	1,306.75
Tintori, Natalie	01		Accounts Payable	Pell	1,415.57
Todd, Cheri	01		Accounts Payable	Pell	456.64
Toensing, Tyler	01		Accounts Payable	Pell	1,327.02
Toledo, Alejandro .	01		Accounts Payable	Pell	978.97
Trevino, Kelsey	01		Accounts Payable	Pell	986.83

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Trujillo, Ruby	01		Accounts Payable	Pell	1,333.90
Tucker, Brian	01		Accounts Payable	Pell	473.69
Tucker, Jerome	01		Accounts Payable	Pell	1,898.27
Tucker, Nicole	01		Accounts Payable	Pell	84.12
Tufte, Stacy	01		Accounts Payable	Pell/SEOG	2,900.73
Turner, Savannah .	01		Accounts Payable	Pell	620.56
Unal, Brittany	01		Accounts Payable	Pell	532.41
Unterzuber, Elizabeth	01		Accounts Payable	Pell	1,040.02
Uribe, Yatziry .	01		Accounts Payable	Pell	887.03
Valdivieso, Christopher	01		Accounts Payable	Online Refund	392.70
Valentin, Kurt	01		Accounts Payable	Pell/SEOG	1,434.46
Valvo, Tannya	01		Accounts Payable	Direct Loan	1,723.34
VanDyke, Robert	01		Accounts Payable	Pell/SEOG	3,015.21
VanHoose, Emily	01		Accounts Payable	Pell	902.95
Vandersnick, Aaron .	01		Accounts Payable	Pell	341.66
Vasquez, Nathan	01		Accounts Payable	Pell	667.95
Vazquez, Cynthia	01		Accounts Payable	Pell	1,230.00
Velazquez, Kaitlyn	01		Accounts Payable	Pell	1,514.96
Vest, Richard	01		Accounts Payable	Pell	596.54
Vetter, Chelsey	01		Accounts Payable	Pell	544.07
Villatoro, Roberto	01		Accounts Payable	Pell	383.84
Villegas, Evaristo .	01		Accounts Payable	Pell	894.91
Villegas, Jamie	01		Accounts Payable	Direct Loan	1,742.00
Villegas, Jamie	01		Accounts Payable	Pell	807.39
Villegas, John	01		Accounts Payable	Pell	1,602.00
Villiger, Theresa	01		Accounts Payable	Pell	414.67

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VonBruchhaeuser, Jason	01		Accounts Payable	Pell	693.00
Voorhies, Dennis	01		Accounts Payable	Pell	979.59
Voss, Shannon	01		Accounts Payable	Pell	988.43
Vrana, Ryne	01		Accounts Payable	Foundation	1,571.00
Wade, Caitlyn	01		Accounts Payable	Pell/SEOG	748.07
Waechter, Audrey	01		Accounts Payable	Pell	585.47
Wagner, Josie	01		Accounts Payable	Pell	847.53
Walker, Christopher	01		Accounts Payable	Direct Loan	1,742.00
Walker, Christopher	01		Accounts Payable	Pell/SEOG	852.59
Waller, Jinni	01		Accounts Payable	Pell/SEOG	237.54
Wallin, Jacob	01		Accounts Payable	Pell	1,204.51
Walls, Margaret	01		Accounts Payable	Online Refund	80.00
Warren-Helle, Erich	01		Accounts Payable	Pell	708.68
Wedig, Dominique	01		Accounts Payable	Pell	263.00
Weed, Marianne .	01		Accounts Payable	Pell	1,484.77
Weegens, Yvonne	01		Accounts Payable	Pell	1,364.15
Weems, Tiffany	01		Accounts Payable	Pell	2,645.90
Wetzell, Renee	01		Accounts Payable	Pell	212.07
Whistler, Ashleigh	01		Accounts Payable	Pell	1,170.48
White, Amy	01		Accounts Payable	Pell	942.00
White, Samantha	01		Accounts Payable	Pell	1,433.52
Whittenberg, Katherine	01		Accounts Payable	Pell	2,680.53
Wike, Amanda	01		Accounts Payable	Pell	1,287.76
Williams, Aerial	01		Accounts Payable	Pell	808.72
Williams, Amanda	01		Accounts Payable	Pell	819.48
Williams, John	01		Accounts Payable	Pell	2,102.44

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Williams, Shamika	01		Accounts Payable	Foundation	3,150.00
Williamson, Ariel	01		Accounts Payable	Pell	1,268.33
Williamson, Jessica	01		Accounts Payable	Pell	655.32
Willis, Bradley	01		Accounts Payable	Pell	96.19
Wilson, Brittany .	01		Accounts Payable	Pell	464.45
Wilson, Brittany .	01		Accounts Payable	Direct Loan	1,493.00
Wilson, Jordan	01		Accounts Payable	Pell	665.88
Winters, Brandon	01		Accounts Payable	Pell/SEOG	1,888.37
Winters, Erik	01		Accounts Payable	Pell/SEOG	1,961.08
Wirsing, Scott	01		Accounts Payable	Pell/SEOG	1,150.00
Withrow, Jodi	01		Accounts Payable	Pell	118.68
Wolf, Maggie	01		Accounts Payable	Pell	712.51
Wood, Colleen	01		Accounts Payable	Pell	245.43
Woodbury, Bridget	01		Accounts Payable	Direct Loan	265.63
Woodin, Sarah	01		Accounts Payable	Pell/SOEG	1,082.64
Woolard, Holly	01		Accounts Payable	Pell	353.21
Wrage, Claire	01		Accounts Payable	Online Refund	431.00
Wright, Jennifer	01		Accounts Payable	Pell	712.24
Wyatt, Melanie	01		Accounts Payable	Pell	794.54
Wyckstandt, Jessica	01		Accounts Payable	Pell	829.00
Yarbrough, Curtis	01		Accounts Payable	Pell	763.95
Yingling, Brett	01		Accounts Payable	Pell	779.82
Young, Kacey	01		Accounts Payable	Pell/SEOG	276.80
Young, Sheila	01		Accounts Payable	Pell/SEOG	586.00
Young, Tristan	01		Accounts Payable	Pell	961.85
Zaragoza, Erick	01		Accounts Payable	Pell	1,115.18

REPORT SVRCHKR
FISCAL YEAR 2011

Sauk Valley Community College
Check Register
From 09/22/11 To 10/24/11

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<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Zaragoza, Rafael .	01		Accounts Payable	Pell	1,155.17
Zeciri, Liridona .	01		Accounts Payable	Pell	1,679.09
Zeigler, Domonique	01		Accounts Payable	Pell	1,074.38
Zemke, Mary	01		Accounts Payable	Pell/SEOG	2,918.26
Zies, Cameron	01		Accounts Payable	Pell	470.93
Zinke, Austin	01		Accounts Payable	Pell	1,052.00
deJesus, Nathashia .	01		Accounts Payable	Pell	292.52
Treasurer State of Illinois	01		Other Payables	Unclaimed Property 09/2011	141.25
Wetzell, Greg	01		Other Payables	Parent Plus Loan Refund	62.00
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	18.41
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	93.63
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	253.99
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	1,003.92
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	2,408.75
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	2,699.76
Follett Bookstore	01		PELL EOG BT	PELL Book Charges	881.94
Follett Bookstore	01		Foundation B	Foundation Book Charges	78.24
Follett Bookstore	01		Foundation B	Foundation Book Charges	163.94
Follett Bookstore	01		Stafford Loans BT	STAFFORD Loan Book Charges	161.78
Follett Bookstore	01		JTPA Whiteside B	PFE-Whiteside Book Charges	54.15
Follett Bookstore	01		JTPA Whiteside B	PFE-Whiteside Book Charges	201.00
Follett Bookstore	01		JTPA Whiteside B	PFE-Whiteside Book Charges	773.95
Follett Bookstore	01		JTPA Whiteside B	PFE-Whiteside Book Charges	-91.50
Follett Bookstore	01		JTPA Lee B	BEST-LEE Book Charges	2.25
Follett Bookstore	01		JTPA Lee B	BEST-LEE Book Charges	189.00
Follett Bookstore	01		Short Term Book Loan due Booksto	SHORT Term Loan	403.73

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Follett Bookstore	01		Short Term Book Loan due Booksto	SHORT Term Loan	2,292.22
Follett Bookstore	01		AmeriCorps	AMERICORPS Book Charges	3,500.70
Follett Bookstore	01		AmeriCorps	AMERICORPS Book Charges	4,047.28
Follett Bookstore	01		AmeriCorps	AMERICORPS Book Charges	980.97
CGH Medical Center	01		Scholarship Payable	Return of Scholarship S Frana #2012	500.00
Polo Schools Foundation	01		Scholarship Payable	Return of Scholarship funds B Morgan #2012	250.00
Sauk Valley Media	01		Scholarship Payable	4003 Book Sale	170.70
Secretary of State	01		Scholarship Payable	0100 Annual Report Filing Fee	10.00
Consolidated Management Co	01		Cafeteria payable	Punch A Lunch Sales Sept 11	9,185.38
Whiteside County Senior Center	01		Whiteside Bus payable	Sept 2011 Bus Sales	200.00
Lee/Ogle Transportation System	01		Lee Bus payable	Sept 2011 Bus Sales	120.00
Whiteside County ROE	01		Other Liabilities	GED Testing Fee	50.00
Brown Hay & Stephens LLP	01	Board of Trustees	Legal Services	Legal Fees	2,475.00
Ward Murray Pace & Johnson P.C.	01	Board of Trustees	Legal Services	Legal Services	5,810.00
Sauk Valley Media	01	Board of Trustees	Advertising	Legal Notice	118.30
Consolidated Management Co	01	Board of Trustees	Conference/Meeting Expense	August Board Meeting	43.27
Consolidated Management Co	01	Board of Trustees	Conference/Meeting Expense	Sept Board Meeting	49.25
Fifth Third Bank	01	Board of Trustees	Conference/Meeting Expense	Travel-ICCTA	244.22
Follett Bookstore	01	President's Office	Office Supplies	Department Charges July 17-Aug 13, 2011	5.65
Follett Bookstore	01	President's Office	Office Supplies	Department Charges Sept 2011	50.16
Consolidated Management Co	01	President's Office	Conference/Meeting Expense	Lt Governor Visit	19.67
Consolidated Management Co	01	President's Office	Conference/Meeting Expense	Fall In Service Breakfasr	300.00
Fifth Third Bank	01	President's Office	Conference/Meeting Expense	Travel-Dr. Mihel	325.08
Comcast	01	College Relations's Office	Advertising	Internet Ads	460.00
Digi Graphics Inc	01	College Relations's Office	Advertising	Outside Banners	632.78
Monitor Productions Inc	01	College Relations's Office	Advertising	YMCA ad Monitors-Year Contract	297.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Quad-City Times	01	College Relations's Office	Advertising	Winter/Spring Catalog	6,395.09
Sauk Valley Media	01	College Relations's Office	Advertising	Sept Ads	2,057.50
United Way of Whiteside County	01	College Relations's Office	Advertising	Chili Cook Off 10/15/11	50.00
WLLT	01	College Relations's Office	Advertising	Radio Ads Football	444.00
Withers Broadcasting	01	College Relations's Office	Advertising	Radio Ads	764.18
Jorson & Carlson, Inc	01	Printshop	Maintenance Services	Knife Sharpening	60.00
RK Dixon	01	Printshop	Maintenance Services	Copier-Maint & Sply	487.64
Xerox Corporation	01	Printshop	Maintenance Services	Copier-Maint & Sply	171.18
Blick Art Materials	01	Printshop	Other Materials and Supplies	Art Supplies for Office Signs	169.18
Bumba, Jennifer	01	Printshop	Other Materials and Supplies	Frames for 9/11 Tribute	21.49
Fifth Third Bank	01	Printshop	Other Materials and Supplies	I STOCK Photo	800.00
Gospodarczyk, Thomas	01	Institutional Research & Plannin	Conference/Meeting Expense	Travel-College of Lake County	141.53
Kooshesh, Cyrus	01	Institutional Research & Plannin	Conference/Meeting Expense	Travel- 8/28/11 Chicago	368.14
Blackbaud Inc	01	Foundation	Other Contractual Services	Financial Edge Hosting Fee	540.00
Pinney Printing Company	01	Foundation	Printing	Mailer Envelopes/Alumni Newsletter	1,368.60
Pinney Printing Company	01	Foundation	Printing	Alumni Newsletter	4,516.95
Consolidated Management Co	01	Foundation	Conference/Meeting Expense	August Board Meeting	11.50
Viering, Amy	01	Foundation	Conference/Meeting Expense	Lunch Interview / Alumnus	32.48
McPherson, Steven	01	VP-Academics	Conference/Meeting Expense	Travel-IGEN Conference	195.36
Pfeifer, Alan	01	VP-Academics	Conference/Meeting Expense	Travel-Parkland CC	182.04
Consolidated Management Co	01	Professional Development	Other Conference & Meeting	Fall In-Service	1,266.25
Follett Bookstore	01	Art	Instructional Supplies	Department Charges Sept 2011	4.90
Follett Bookstore	01	Art	Instructional Supplies	Department Charges Sept 2011	14.40
Follett Bookstore	01	Art	Instructional Supplies	Department Charges Sept 2011	23.04
Follett Bookstore	01	Art	Instructional Supplies	Department Charges Sept 11	17.80
Popp, Joseph	01	Art	Instructional Supplies	Supplies Photography Class	25.60

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Follett Bookstore	01	English	Instructional Supplies	Department Charges Sept 2011	1.34
Follett Bookstore	01	English	Instructional Supplies	Department Charges July 17-Aug 13, 2011	106.25
Follett Bookstore	01	English	Instructional Supplies	Department Charges 10/11	.78
Follett Bookstore	01	English	Instructional Supplies	Department Charges Sept 11	9.58
Follett Bookstore	01	Reading	Instructional Supplies	Department Charges Sept 11	7.99
Follett Bookstore	01	Speech	Instructional Supplies	Department Charges July 17-Aug 13, 2011	15.00
Follett Bookstore	01	Fitness Center	Instructional Supplies	Department Charges Sept 2011	28.93
Follett Bookstore	01	Economics	Instructional Supplies	Department Charges July 17-Aug 13, 2011	12.84
Follett Bookstore	01	History	Instructional Supplies	Department Charges July 17-Aug 13, 2011	204.99
Edleman, Paul	01	Political Science	Instructional Supplies	FY 12 APSA Dues	119.00
Follett Bookstore	01	Psychology	Instructional Supplies	Department Charges Sept 2011	3.95
Follett Bookstore	01	Psychology	Instructional Supplies	Department Charges July 17-Aug 13, 2011	95.00
Follett Bookstore	01	Mathematics	Instructional Supplies	Department Charges July 17-Aug 13, 2011	9.49
Follett Bookstore	01	Mathematics	Instructional Supplies	Department Charges Sept 11	3.17
Follett Bookstore	01	Mathematics	Instructional Supplies	Department Charges 10/11	5.10
Creative Printing	01	Dean of Instruction	Office Supplies	Business Cards M Kidder	45.00
Follett Bookstore	01	Dean of Instruction	Office Supplies	Department Charges Sept 11	13.03
Follett Bookstore	01	Business	Instructional Supplies	Department Charges Sept 2011	.71
Follett Bookstore	01	Business	Instructional Supplies	Department Charges July 17-Aug 13, 2011	59.95
Xerox Corporation	01	Office & Administrative Services	Instructional Supplies	Xerox Meter Usuage	48.07
Crescent Electric Supply Co	01	Electricity	Instructional Supplies	Supplies Electricity Area	1,465.97
MCM Electronics	01	Electricity	Instructional Supplies	Tenma DDM	187.27
Rockford Industrial Welding Supp01	HVAC	Instructional Supplies	HVAC Supplies	199.73	
Rockford Industrial Welding Supp01	Welding	Instructional Supplies	Welding Supplies	555.48	
Rockford Industrial Welding Supp01	Welding	Instructional Supplies	Welding Supplies	14.28	
Rockford Industrial Welding Supp01	Welding	Instructional Supplies	Welding Supplies	321.70	

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Rockford Industrial Welding Supp	01	Welding	Instructional Supplies	Welding Supplies	337.12
Lake Land College	01	Director Developmental Learning	Conference/Meeting Expense	Conference Fee L Tavitas	90.00
Fiorini, Anthony	01	Testing Center	Conference/Meeting Expense	Travel-Whiteside Roe/Wallace/ROE	15.54
Consolidated Management Co	01	Dean of Health Professions	Instructional Supplies	Significant Other Night	60.81
Garrison, Meg	01	Dean of Health Professions	Instructional Supplies	Speakeer for Sig Other/Mentor Program	150.00
CGH Medical Center	01	Associate Degree Nursing	Instructional Supplies	IV Tubing & J-Loops	672.50
DeKroft-Metz and Co, Inc	01	Associate Degree Nursing	Instructional Supplies	Supplies	303.76
K-Log	01	Associate Degree Nursing	Instructional Supplies	Steel Utility Cart	507.00
America's Software Corporation	01	Radiologic Technology	Maintenance Services	Web Based Annual Support/Hosting RAD	995.00
SourceOne Healthcare Technologie	01	Radiologic Technology	Maintenance Services	Monthly Maintenance	100.00
DeKroft-Metz and Co, Inc	01	Radiologic Technology	Instructional Supplies	Syringe & Sponge Guaze	14.63
Follett Bookstore	01	Radiologic Technology	Instructional Supplies	Department Charges Sept 2011	10.72
SourceOne Healthcare Technologie	01	Radiologic Technology	Instructional Supplies	Supplies	191.76
SourceOne Healthcare Technologie	01	Radiologic Technology	Instructional Supplies	Boxes of Film	440.37
Brevitt, Dianna	01	Radiologic Technology	Conference/Meeting Expense	Travel-Clinical Site Visits	135.42
Francisco, Cassandra	01	Radiologic Technology	Conference/Meeting Expense	Travel-Clinical Site Visits	495.06
Shuler, Nancy	01	NIOIN	Instructional Supplies	Office Supplies	256.71
Shuler, Nancy	01	NIOIN	Conference/Meeting Expense	Travel- Clinical Site Visits 8/25/11	523.88
Carolina Biological Supply Co	01	Biology	Instructional Supplies	Biology Supplies	819.13
Carolina Biological Supply Co	01	Biology	Instructional Supplies	Biology Supplies	167.04
Consolidated Management Co	01	Biology	Instructional Supplies	Milk for Yogurt Labs	28.80
Follett Bookstore	01	Biology	Instructional Supplies	Department Charges July 17-Aug 13, 2011	123.00
McMaster Carr Supply Company	01	Biology	Instructional Supplies	Furniture Glides	31.34
Ward's Natural Science Est. LLC	01	Biology	Instructional Supplies	Human Slides	164.10
Flinn Scientific	01	Chemistry	Instructional Supplies	Chemistry Supplies	174.79
Follett Bookstore	01	Chemistry	Instructional Supplies	Department Charges July 17-Aug 13, 2011	2.25

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
S J Smith Welding Supply	01	Chemistry	Instructional Supplies	Gases for Chemistry	15.19
Arbor Scientific	01	Physics	Instructional Supplies	Physics Supplies	441.11
Atchley, Charles	01	Physics	Instructional Supplies	Supplies	30.14
Atchley, Charles	01	Physics	Instructional Supplies	Supplies 9/30/11	68.30
Follett Bookstore	01	Dean of Information Systems	Office Supplies	Department Charges July 17-Aug 13, 2011	4.23
Fifth Third Bank	01	Learning Resource Center	Library Supplies	Staples	28.73
ABC-CLIO LLC	01	Learning Resource Center	Books and Binding Costs	Book	44.00
Amazon.com	01	Learning Resource Center	Books and Binding Costs	Books for Library	2,381.07
Fifth Third Bank	01	Learning Resource Center	Books and Binding Costs	NAEYC/Costal Trng/Oxford/Book Closeouts	917.76
Oxford University Press	01	Learning Resource Center	Books and Binding Costs	Library Books	137.20
Rockford Register Star	01	Learning Resource Center	Publications and Dues	1 Yr Renewal	340.60
Armstrong, Melanie	01	Learning Resource Center	Other Materials and Supplies	Library Supplies	28.84
Armstrong, Melanie	01	Learning Resource Center	Conference/Meeting Expense	Travel-Champaign IL	198.69
Dhaese, Linda	01	Learning Resource Center	Conference/Meeting Expense	Travevl-OCLC Conference	124.49
Fifth Third Bank	01	Academic Computing	Instructional Supplies	Amazon Mrkt Place/Amazon.Com	513.26
Unique Computer	01	Academic Computing	Instructional Supplies	Laserjet	425.00
CDW-G	01	Academic Computing	Instructional Technology Materia	Parallel Print Cab	558.84
Fifth Third Bank	01	Academic Computing	Instructional Technology Materia	Staples	250.88
Shelley, Chris	01	Academic Computing	Instructional Technology Materia	Camera Battery	45.38
Noack, Gregory	01	Academic Computing	Conference/Meeting Expense	Travel- IAECT Conference	124.95
Google Inc	01	Administrative Computing	Office Supplies	Google Msg Discovery Usage	33.75
Toner Tech Plus	01	Administrative Computing	Office Supplies	Ink	729.55
Unique Computer	01	Administrative Computing	Office Supplies	Ink	1,386.00
Four Winds Interactive LLC	01	Administrative Computing	Computer Software	Annual Maintenance Fee	1,710.00
GovConnection Inc	01	Administrative Computing	Computer Software	Acronis Renewal	702.60
Priton Group, LLC	01	Administrative Computing	Computer Software	Sept Hosting Fees	3,824.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Follett Bookstore	01	Dean of Student Services	Office Supplies	Department Charges Sept 2011	7.49
Quill Corporation	01	Dean of Student Services	Office Supplies	Supplies	30.57
Fifth Third Bank	01	Dean of Student Services	Conference/Meeting Expense	Travel-L Moreno Denver Co	615.00
Illinois Council of Comm College	01	Dean of Student Services	Conference/Meeting Expense	Fall Conference 11/16/11	224.00
Quill Corporation	01	Special Needs- ADA	Instructional Supplies	Paper & Supplies	151.94
Staples	01	School District Liason	Office Supplies	Supplies	29.47
Jiminez, Taylor	01	School District Liason	Conference/Meeting Expense	Travel-Area High School Visits	70.49
Larson, Jill	01	School District Liason	Conference/Meeting Expense	Travel- Area School Visits	57.72
Scrip-Safe Security Products Inc	01	Admissions, Records & Placement	Office Supplies	August Transcript	90.20
Medema, Pamela	01	Admissions, Records & Placement	Conference/Meeting Expense	Travel-Springfield, IL	194.25
Quill Corporation	01	Counseling	Office Supplies	Supplies	126.13
Staples	01	Counseling	Office Supplies	Supplies	24.08
Pitney Bowes	01	Other Institutional	Postage	Quarterly Meter Rental	261.50
Pitney Bowes	01	Other Institutional	Postage	Postage Meter Refill	13,000.00
American Assn of Community Colle	01	Other Institutional	Publications and Dues	FY 12 Dues	3,390.00
Flowers Etc of Dixon Inc	01	Other Institutional	Other Conference & Meeting	Arrangement M Heitmann	47.50
Consolidated Management Co	01	NCA Accreditation	Conference/Meeting Expense	HLC Accreditation Visit	499.07
Higher Learning Commission	01	NCA Accreditation	Conference/Meeting Expense	Comprehensive Visit Base Fee	5,400.00
Mihel, George .	01	NCA Accreditation	Conference/Meeting Expense	HLC Supplies	114.63
Swartleys Florist, Inc.	01	NCA Accreditation	Conference/Meeting Expense	HLC Meeting Room	30.00
Staples	01	Business Office	Office Supplies	Supplies	33.88
JEM Resource Partners	01	Personnel Office	Consultants	Monthly Admin Fees	150.00
Follett Bookstore	01	Personnel Office	Office Supplies	Department Charges July 17-Aug 13, 2011	19.60
Illini Trophy	01	Personnel Office	Office Supplies	Name Badges	289.00
SBM Business Equipment Center	01	Personnel Office	Office Supplies	Office Supplies	25.50
Chronicle of Higher Education	01	Personnel Office	Recruitment	Recruitment Ads	260.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Sauk Valley Media	01	Personnel Office	Recruitment	Recruitment Ads September 2011	1,212.15
Consolidated Management Co	01	Personnel Office	Other Conference & Meeting	Sept Winner's Birthday	110.20
Quill Corporation	01	Information Center	Office Supplies	Stapler & Supplies	63.83
Auditorium Theatre of Roosevelt	010100	CCS Personal Workshops	Consultants	Balance Due Dance Tickets Nov 6, 2011	397.50
Education To Go	010100	CCS Personal Workshops	Consultants	Online Classes	60.00
Illinois Valley Community College	010100	CCS Personal Workshops	Consultants	Truck Driving Training	6,882.00
Ramirez, Kim L .	010100	CCS Personal Workshops	Consultants	F 2011 Medical Coding Class	9,360.00
Treter, Jean .	010100	CCS Personal Workshops	Consultants	Cake Decorating Fall 2011	200.00
Sauk Valley Media	010100	CCS Personal Workshops	Advertising	Fall is For Discovering	199.00
Lawrence, Marcy	010100	CCS Professional Workshops	Consultants	Advanced-Graphing	220.00
ACT INC	010100	CCS Professional Workshops	Instructional Service Contracts	WorkKeys Testing	109.50
Brinkmeier, Tamara	010100	CCS Professional Workshops	Office Supplies	Supplies	39.98
AAA Certified Confidential Secur02		Maintenance	Maintenance Services	Confidential Shredding	245.16
Altorfer Inc	02	Maintenance	Maintenance Services	Service Stand By Generator	1,231.00
Complete Electrical Contractors,02		Maintenance	Maintenance Services	Work on Light Near Concession Stand	1,240.00
H-O-H Water Technology Inc	02	Maintenance	Maintenance Services	Water Treatment Contract	801.20
Plunkett's Pest Control	02	Maintenance	Maintenance Services	Monthly Pest Control	200.00
Ace Hardware	02	Maintenance	Maintenance Supplies	Propane-Forklift	25.99
Crescent Electric Supply Co	02	Maintenance	Maintenance Supplies	Electrical Supplies	475.60
Fastenal Company	02	Maintenance	Maintenance Supplies	Shop Inventory	63.88
Fifth Third Bank	02	Maintenance	Maintenance Supplies	Motion Industries	117.22
Grainger	02	Maintenance	Maintenance Supplies	Flange Gaskets	83.78
Grainger	02	Maintenance	Maintenance Supplies	Pleated Air Filter	774.93
Menards	02	Maintenance	Maintenance Supplies	Maintenance Supplies	50.54
Menards	02	Maintenance	Maintenance Supplies	Maintenance Supplies	245.48
Menards	02	Maintenance	Maintenance Supplies	Maintenance Supplies	21.43

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Menards	02	Maintenance	Maintenance Supplies	Electrical Supplies	118.80
Menards	02	Maintenance	Maintenance Supplies	Maintenance Supplies	126.57
Security Builders Supply Company	02	Maintenance	Maintenance Supplies	Header Mount Sensor	470.00
Sexauer Inc	02	Maintenance	Maintenance Supplies	Concealed Latch Restrooms	126.29
Sherwin-Williams	02	Maintenance	Maintenance Supplies	Paint	274.90
Lumea Staffing Inc	02	Custodial	Consultants	Temp Staff P Pena	556.00
Lumea Staffing Inc	02	Custodial	Consultants	Custodial P Pena	444.80
Lumea Staffing Inc	02	Custodial	Consultants	Temp Staff- L Brown	889.60
Lumea Staffing Inc	02	Custodial	Consultants	Temp Staff-P Pena	222.40
Ace Hardware	02	Custodial	Maintenance Supplies	Propane Burnisher	33.98
AmSan LLC	02	Custodial	Maintenance Supplies	Custodial Supplies	1,125.25
AmSan LLC	02	Custodial	Maintenance Supplies	Custodial Supplies	545.69
Menards	02	Custodial	Maintenance Supplies	Paper Towels Ammonia & Bleach	43.85
Jeff's Automotive	02	Grounds	Maintenance Services	Oil Change & Window Repair	215.05
Moore Tires, Inc	02	Grounds	Maintenance Services	Repair 2 tires	30.00
Bonnell Industries Inc	02	Grounds	Maintenance Supplies	Mower Supplies	654.59
Burris Equipment	02	Grounds	Maintenance Supplies	Parts	157.15
Fifth Third Bank	02	Grounds	Maintenance Supplies	Farm & Fleet/Birkey's	250.52
Menards	02	Grounds	Maintenance Supplies	Grounds Supplies	18.97
Menards	02	Grounds	Maintenance Supplies	Supplies	38.16
Menards	02	Grounds	Maintenance Supplies	Grounds Supplies	89.86
Morton Salt Inc	02	Grounds	Maintenance Supplies	Bulk Safe T Salt	4,385.95
Napa Auto Parts	02	Grounds	Maintenance Supplies	Credit Returned Items	412.43
North's Oil Company, Inc	02	Grounds	Maintenance Supplies	200 gal Unleaded Fuel	1,750.60
Peabody's Inc	02	Grounds	Maintenance Supplies	Filters, Oil & Elements	338.11
Wilco Rental	02	Grounds	Maintenance Supplies	Chainsaw	332.95

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Wilco Rental	02	Grounds	Maintenance Supplies	Plugs-Gator	93.49
Fifth Third Bank	02	Grounds	Site Improvements	Custom Sign	81.15
Constellation New Energy (CNE -	02	Utilities	Gas	Gas Services	8,258.00
Nicor Gas	02	Utilities	Gas	Gas Services	330.71
Nicor Gas	02	Utilities	Gas	Gas Services	477.91
Ameren Energy Marketing Company	02	Utilities	Electricity	Electricity	17,692.07
Commonwealth Edison	02	Utilities	Electricity	Electricity	24.59
Commonwealth Edison	02	Utilities	Electricity	Electricity	7,439.26
City Of Dixon	02	Utilities	Water, Sewer	Testing Services 9/14/11	51.00
M & S Wastewater	02	Utilities	Water, Sewer	Monthky Water Treatment	425.00
PDC Laboratories Inc	02	Utilities	Water, Sewer	Lead/Copper	450.00
CenturyLink	02	Utilities	Telephone	Monthly Telephone	1,864.99
Comcast	02	Utilities	Telephone	Monthly Service	4,750.00
Communication Revolving Fund	02	Utilities	Telephone	Monthly Communication Charges	340.00
United States Cellular	02	Utilities	Telephone	Van Cell Phones	48.39
Verizon Wireless	02	Utilities	Telephone	Dr. Mihel Cell Phone	108.68
Moring Disposal Inc	02	Utilities	Refuse Disposal	Monthly Trash Removal	281.00
Menards	02	Building and Grounds Administrat	Site Improvements	Pre Mixed Concrete	121.50
Ace Hardware	02	Building and Grounds Administrat	Building Remodeling	Concrete Saw Rental	150.00
Youngren's Refrigeration Inc	02	Cafeteria	Maintenance Services	Repair-Walk In Freezer	292.50
Wight & Company	03	Operations & Maintenance- Restri	Building Remodeling	RAD ACM	2,035.00
Wight Construction Services Inc	03	Operations & Maintenance- Restri	Building Remodeling	ACM	113,097.00
Johnson Upholstery	030200	Fund Bond- Furniture & Office	Capital Supplies	Reupholster 4 Chairs	803.00
Widmer Interiors	030200	Fund Bond- Furniture & Office	Office Equipment	Deposit of Order	4,903.00
Wight & Company	030200	Fund Bond- Other	Building Remodeling	Architect Services	20,649.57
Wight Construction Services Inc	030200	Fund Bond- Other	Building Remodeling	Tech/Rad Construction	101,391.70

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Howell, Jay	050600		Petty Cash	Petty Cash FY 12	250.00
Highland Community College	050600	Men's Basketball	Other Contractual Services	Entry Fee 12/9/11	100.00
Johnson, Michael	050600	Men's Basketball	Other Supplies	FY 12 BB Report	75.00
Temple's Sporting Goods	050600	Men's Basketball	Other Supplies	Basketballs	349.00
Temple's Sporting Goods	050600	Men's Basketball	Other Supplies	BB Jerseys & Supplies	1,000.81
Cheeseman Coaches, Inc	050600	Men's Basketball	Other Conference & Meeting	Bus for Northern Iowa Jamboree 10/8/11	610.00
Iowa Com College Athletic Confer	050600	Men's Basketball	Other Conference & Meeting	Entry Fee 10/8/11	100.00
Lincoln College	050600	Men's Basketball	Other Conference & Meeting	Entry Fee 10/15/11	100.00
Bowman, Kathleen	050600	Cross Country	Other Contractual Services	Cross Country Invite	25.00
Cox, Richard	050600	Cross Country	Other Contractual Services	Cross Country Invite	25.00
Depasquale, Tom	050600	Cross Country	Other Contractual Services	Cross Country Invite	25.00
Johnson, Kenneth	050600	Cross Country	Other Contractual Services	Cross Country Invite	25.00
Moore, Jan	050600	Cross Country	Other Contractual Services	Cross Country Invite	75.00
Wescott, Kelley	050600	Cross Country	Other Contractual Services	Cross Country Invite	25.00
Augustana College	050600	Cross Country	Other Conference & Meeting	Entry Fee	250.00
Beloit College	050600	Cross Country	Other Conference & Meeting	Entry Fee	200.00
Sullivan, Michael	050600	Cross Country	Other Conference & Meeting	Travel-	166.21
Sullivan, Michael	050600	Cross Country	Other Conference & Meeting	Travel- Rockford	99.29
Emerald Hill Golf & Learning Cen	050600	Golf	Other Contractual Services	Green Fees Range Fees Golf Invite	1,484.00
Follett Bookstore	050600	Golf	Other Supplies	Department Charges Sept 2011	4.86
Black Hawk College	050600	Golf	Other Conference & Meeting	Golf Invite 9/30/11	175.00
Black Hawk College	050600	Golf	Other Conference & Meeting	Region IV Golf 10/6/11	350.00
Williams, David	050600	Golf	Other Conference & Meeting	Travel-	33.64
Williams, David	050600	Golf	Other Conference & Meeting	Travel- Golf 9/16 & 9/17/11	51.52
Williams, David	050600	Golf	Other Conference & Meeting	Travel- Byron IL	83.03
Follett Bookstore	050600	Men's Baseball	Other Supplies	Department Charges Sept 2011	11.96

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Follett Bookstore	050600	Men's Baseball	Other Supplies	Department Charges July 17-Aug 13, 2011	16.43
Follett Bookstore	050600	Men's Baseball	Other Supplies	Department Charges July 17-Aug 13, 2011	27.20
Menards	050600	Men's Baseball	Other Supplies	Duramax Vinyl Bldg	558.54
Temple's Sporting Goods	050600	Men's Baseball	Other Supplies	Athletic Tape	62.00
Temple's Sporting Goods	050600	Men's Baseball	Other Supplies	Baseball Supplies	817.27
Cheeseman Coaches, Inc	050600	Men's Baseball	Other Conference & Meeting	Charter Bus Oglesby IL	320.00
Valdez, Rene	050600	Men's Baseball	Other Conference & Meeting	Travel- Olgesby	183.95
Temple's Sporting Goods	050600	Women's Basketball	Other Supplies	Basketball Uniforms	951.27
Jefferson College	050600	Women's Basketball	Other Conference & Meeting	Jamboree Entry Fee 10/22/11	50.00
Judson University	050600	Women's Basketball	Other Conference & Meeting	Jamboree Fee 10/29/11	200.00
Rock Valley College	050600	Women's Basketball	Other Conference & Meeting	Jamboree Fee 10/15/11	150.00
Gabany, Niklaus .	050600	Women's Tennis	Other Contractual Services	Tennis 10/7 & 10/8/11	125.00
Fromuth Tennis Running Fitness	050600	Women's Tennis	Other Supplies	Tennis Supplies	333.82
Kipping, Sara	050600	Women's Tennis	Other Supplies	Tennis Skirts	38.36
Kipping, Sara	050600	Women's Tennis	Other Conference & Meeting	Travel-COD	90.60
Kipping, Sara	050600	Women's Tennis	Other Conference & Meeting	Travel- McHenry 9/17/11	202.75
Kipping, Sara	050600	Women's Tennis	Other Conference & Meeting	Travel- Waubonse	95.00
Anderson, Arden .	050600	Women's Softball	Other Contractual Services	Women's Softball Game	65.00
Kereven, John .	050600	Women's Softball	Other Contractual Services	Women's Softball Game	65.00
Milnes, Daniel .	050600	Women's Softball	Other Contractual Services	Women's Softball Game	65.00
Osborn, Steve C .	050600	Women's Softball	Other Contractual Services	Women's Softball Game	65.00
Smith, James	050600	Women's Softball	Other Contractual Services	Women's Softball Game	65.00
Smith, James	050600	Women's Softball	Other Contractual Services	Women's Softball Game	65.00
St Ambrose University	050600	Women's Softball	Other Contractual Services	Softball 9/18/11	110.00
Lowe, Robert	050600	Women's Softball	Other Conference & Meeting	Travel- St Ambrose 9/18/11	204.27
Lowe, Robert	050600	Women's Softball	Other Conference & Meeting	Travel-Western IL	75.75

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Chapman, Michael .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Chapman, Michael .	050600	Women's Volleyball	Other Contractual Services	Schedule Fees for Home Games	125.00
Cross, Arnold .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Elder, William	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	270.00
Elder, William	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Fane, Katelin	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	165.00
Goreth, Kara	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	60.00
Humphrey, Candace	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Humphrey, Candace	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Jackson, Shante .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	45.00
Jackson, Shante .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Jackson, Shante .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Jackson, Shante .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Jackson, Shante .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Jackson, Shante .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Lempesis, Tonya .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Peterson, Erik	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	50.00
Reese, Darren	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Reese, Kerri .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	90.00
Sain, Lamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	45.00
Sain, Lamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Sain, Lamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Sain, Lamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Somers, Chris Wayn .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	270.00
Turner, Savannah .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	45.00
Turner, Savannah .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Turner, Savannah .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Turner, Savannah .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Turner, Savannah .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Williams, Shamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	45.00
Williams, Shamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Williams, Shamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Williams, Shamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Williams, Shamika	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Woodard, Phyllis	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Woodard, Phyllis	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Woodard, Phyllis	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	30.00
Woodard, Phyllis	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Woodard, Phyllis	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	15.00
Worthington, Patrick .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	60.00
Worthington, Patrick .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	20.00
Worthington, Patrick .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	20.00
Worthington, Patrick .	050600	Women's Volleyball	Other Contractual Services	Women's Volleyball Game	20.00
Temple's Sporting Goods	050600	Women's Volleyball	Other Supplies	Daypack Organizer	635.54
Temple's Sporting Goods	050600	Women's Volleyball	Other Supplies	Volleyballs	508.80
Howell, Jay	050600	Women's Volleyball	Other Conference & Meeting	Travel-Kewanee	73.45
Howell, Jay	050600	Women's Volleyball	Other Conference & Meeting	Travel- Davenport 9/17/11	126.59
Howell, Jay	050600	Women's Volleyball	Other Conference & Meeting	Travel-Clinton IA	65.57
Howell, Jay	050600	Women's Volleyball	Other Conference & Meeting	Travel-Blackhawk	66.49
Howell, Jay	050600	Women's Volleyball	Other Conference & Meeting	Travel-Freeport	93.52
Howell, Jay	050600	Women's Volleyball	Other Conference & Meeting	Travel-Volleyball Galesburg	89.92

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
LaQuinta Chicago Tinley Park	050600	Women's Volleyball	Other Conference & Meeting	Lodging 10/7/11	554.40
Aramark Uniform Services Inc	050600	General Athletics	Other Contractual Services	Towel Service	80.33
Collegiate Directories, Inc	050600	General Athletics	Other Materials and Supplies	FY 12 College Directory	55.95
A Success Training Inc	050600	Student Activities	Consultants	Presentation Fee 10/5/11	1,960.00
Castro, Sahara	050600	Student Activities	Consultants	Folkloric Performers Fee	150.00
Kida, Andrew	050600	Student Activities	Consultants	Lighting Services 9/14/11	50.00
Kida, Andrew	050600	Student Activities	Consultants	Lights 10/5/11 Presentation	50.00
Menards	050600	Student Activities	Other Materials and Supplies	Charcoal & Lighter Fluid for Sauk Fest	29.14
APCA (Assoc. for the Promotion o	050600	Student Activities	Conference/Meeting Expense	Conference Registration 10/28/11	1,352.00
Consolidated Management Co	050600	Student Activities	Other Conference & Meeting	Heritage Celebration 9/21/11	108.98
Fifth Third Bank	050600	Student Activities	Other Conference & Meeting	Comfort Inn-S Porter	84.35
Dramatists Play Service, Inc	050600	Drama	Other Materials and Supplies	Royalty Nov 2011 Play	450.00
Dramatists Play Service, Inc	050600	Drama	Other Materials and Supplies	Playscript Almost Maine	95.94
Tams-Witmark Music Library	050600	Drama	Other Materials and Supplies	Handling Charge Fall Production	20.50
Follett Bookstore	050600	Music	Other Materials and Supplies	Department Charges Sept 2011	1.58
Jeff's Automotive	050800	Transportation	Maintenance Services	Oil Change & Window Repair	433.95
Cheeseman Coaches, Inc	050800	Transportation	Other Contractual Services	Bus for Northern Iowa Jamboree 10/8/11	610.00
Cheeseman Coaches, Inc	050800	Transportation	Other Contractual Services	Charter Bus Oglesby IL	320.00
Fifth Third Bank	050800	Transportation	Vehicle Supplies	Farm & Fleet	13.96
Fifth Third Bank	050800	Transportation	Vehicle Supplies	I-PASS	120.00
Fifth Third Bank	050800	Transportation	Vehicle Supplies	Fuel Purchases	430.99
Menards	050800	Transportation	Vehicle Supplies	Van Supplies	67.74
Butler Benefit Service Inc	051000	Medical Insurance	Individual Stop Loss	Individual Stop Loss	13,378.63
Butler Benefit Service Inc	051000	Medical Insurance	Dependent Stop Loss	Dependent Stop Loss	10,258.74
Butler Benefit Service Inc	051000	Medical Insurance	Precertification	Precertification	639.60
Butler Benefit Service Inc	051000	Medical Insurance	Cobra Conversion	COBRA	21.75

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Butler Benefit Service Inc	051000	Medical Insurance	Adminstrative Costs	Administrative	3,986.60
Butler Benefit Service Inc	051000	Medical Insurance	Group Stop Loss	Aggregate Stop Loss	1,789.65
Gallagher Benefit Services, Inc	051000	Medical Insurance	Life & AD&D	Life Billing	942.90
Gallagher Benefit Services, Inc	051000	Medical Insurance	Life & AD&D	LTD Billing	952.03
Donaldson, Max	051400		Student Loans	Student Loan Due 10/14/11	200.00
Hunt, Kayla	051400		Student Loans	Student Loan Due 10/14/11	500.00
Jones, Kristi	051400		Student Loans	Student Loan Due 10/14/11	152.00
Fifth Third Bank	062054	Student Success Grant	Instructional Supplies	Program Supplies	28.85
Irlen Institute/PDC-1996	062054	Student Success Grant	Instructional Supplies	Colored Overlays	66.95
Quill Corporation	062054	Student Success Grant	Instructional Supplies	Recorder	179.97
Staples	062054	Student Success Grant	Instructional Supplies	Supplies	659.31
Fifth Third Bank	062054	Student Success Grant	Conference/Meeting Expense	Meeting Program Participants	81.50
Hughes, Kathleen	062057	ICCB Adult Ed-Public Aid -Instru	Conference/Meeting Expense	Travel- Adult Learning Conference	119.88
Hughes, Kathleen	062058	ICCB Adult Ed-State Basic-Instru	Instructional Supplies	Supplies	84.31
SBM Business Equipment Center	062058	ICCB Adult Ed-State Basic-Instru	Instructional Supplies	Copy Machine Charge	65.03
Hughes, Kathleen	062059	ICCB Adult Ed-Performance-Instrc	Instructional Supplies	Instructional Supplies	35.67
Hughes, Kathleen	062059	ICCB Adult Ed-Performance-Instrc	Instructional Supplies	Instructional Supplies	57.04
Coomes, Lana	062060	SOS VITAL Grant	Other Conference & Meeting	Food Vital Workshop 10/6/11	38.84
Hughes, Kathleen	062060	SOS VITAL Grant	Other Conference & Meeting	Food Vital Workshop 10/5/11	83.60
Consolidated Management Co	062160	Americorp Volunt Conference Hold	Other Conference & Meeting	Volunteer Conference Breakfast	191.25
Creative Cuisine	062160	Americorp Volunt Conference Hold	Other Conference & Meeting	Volunteerism Conference Lunch	554.99
Eleni Kelakos Enterprises Ltd	062160	Americorp Volunt Conference Hold	Other Conference & Meeting	NWIVC Conference Keynote Speaker	2,000.00
Eleni Kelakos Enterprises Ltd	062160	Americorp Volunt Conference Hold	Other Conference & Meeting	Mileage Keynote Speaker	291.50
Woodin, Sarah	062160	Americorp Volunt Conference Hold	Other Conference & Meeting	Voluteerism Conference Supplies	38.13
Consolidated Management Co	062170	9 11 Mini Grant	Other	Tribute 911 Breakfast Buffet	280.00
Sauk Valley Media	062170	9 11 Mini Grant	Other	9/11 Tribute	200.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
State Universities Retirement	Sy063011	Student Support Services Grant	SURS	Matching Funds	618.62
State Universities Retirement	Sy063011	Student Support Services Grant	SURS	Matching Funds	663.10
CDW-G	063011	Student Support Services Grant	Office Supplies	VGA Monitor	44.28
Creative Printing	063011	Student Support Services Grant	Office Supplies	Business Cards Erbsen	70.00
Erbsen, Wendy	063011	Student Support Services Grant	Office Supplies	Purchase Supplies for Workshop	32.17
Follett Bookstore	063011	Student Support Services Grant	Office Supplies	Department Charges Sept 2011	21.16
Amazon.com	063011	Student Support Services Grant	Instructional Supplies	Books SSS	3,703.54
Council for Opportunity in Educa	063011	Student Support Services Grant	Conference/Meeting Expense	Conference Fee 9/25/11	590.00
Kooshesh, Cyrus	063011	Student Support Services Grant	Conference/Meeting Expense	Travel- 8/28/11 Chicago	340.40
Mewhirter, Tedra	063011	Student Support Services Grant	Conference/Meeting Expense	Travel- NIU Campus Visit	71.66
State Universities Retirement	Sy063020	Perkins- Learning Assistance Cen	SURS	Matching Funds	87.02
State Universities Retirement	Sy063020	Perkins- Learning Assistance Cen	SURS	Matching Funds	112.70
State Universities Retirement	Sy063020	Perkins IIc	SURS	Matching Funds	81.03
State Universities Retirement	Sy063020	Perkins IIc	SURS	Matching Funds	101.55
Johnson Group	063020	Perkins IIc -Imp Tech skill	Other Materials and Supplies	Program of Study Booklets	125.00
Consolidated Management Co	063020	Perkins IIc -Collaboration	Other Conference & Meeting	Counselor's Breakfast	308.50
Carlson, Christopher	063020	Perkins IIc -Professional Develo	Conference/Meeting Expense	Travel-Conference Stevens Point WI	604.79
Lake Land College	063020	Perkins IIc -Professional Develo	Conference/Meeting Expense	Confernce Fee J Verbout	90.00
Kidder, Mary	063020	Perkins IIc -General Administrat	Conference/Meeting Expense	Travel-Lanark 9/14/11	36.08
State Universities Retirement	Sy063020	Perkins IIc -Special Populations	SURS	Matching Funds	154.43
State Universities Retirement	Sy063020	Perkins IIc -Special Populations	SURS	Matching Funds	149.08
ALternative Communication Servic	063020	Perkins IIc -Special Populations	Other Contractual Services	CART Interpretive Services	245.00
ALternative Communication Servic	063020	Perkins IIc -Special Populations	Other Contractual Services	Interpretive Services	367.50
Mongan, Deanna	063020	Perkins IIc -Special Populations	Other Contractual Services	Interpretive Services/Text Conversion Seervices	835.00
Mongan, Deanna	063020	Perkins IIc -Special Populations	Other Contractual Services	Sign Language & Test Conversion	2,287.50
St Louis Regional Processing Off	063073	Federal Vets Post 9 11 Grant	Other Federal Gov. Sources	Return of Funds L Simpson	247.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
St Louis Regional Processing Off	063073	Federal Vets Post 9 11 Grant	Other Federal Gov. Sources	Return Funds-L Simpson	247.00
Big Brothers Big Sisters	063075	IDHS AmeriCorps - Member Activit	Other Contractual Services	Iowa Background Check	15.00
Downtown Sports	063075	IDHS AmeriCorps - Member Activit	Office Supplies	Member Uniforms	2,218.18
RK Dixon	063075	IDHS AmeriCorps - Member Activit	Office Supplies	Printing Charges	967.53
Staples	063075	IDHS AmeriCorps - Member Activit	Office Supplies	Supplies	96.54
Woodin, Sarah	063075	IDHS AmeriCorps - Member Activit	Office Supplies	Flowers for D Chacon	32.64
Candlelight Inn	063075	IDHS AmeriCorps - Member Activit	Conference/Meeting Expense	Lunch for Retreat	275.00
Dolan, Katrina	063075	IDHS AmeriCorps - Member Activit	Conference/Meeting Expense	Supplies for Member Retreat 1	173.98
Folsom's Bakery	063075	IDHS AmeriCorps - Member Activit	Conference/Meeting Expense	Donuts/Cookies for Retreat	100.04
Clark, Latrice	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Travel-Retreat 10/1/11	77.70
Cotton, Dorothy	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Travel- Retreat 10/1/11	81.03
Dolan, Katrina	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Lunch Orientation & Refreshments 9/11/11 Event	154.14
Dolan, Katrina	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Meeting Supplies	71.94
LeShoure, LaVern .	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Member Meeting	79.92
Meredith, Gaynor	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Travel- Member Orientation	255.30
Peck, Lisa	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Travel- Area Site Visits	111.28
Smith, Cali	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Travel- Orientation	301.92
Woodin, Sarah	063075	IDHS AmeriCorps - Member Activit	Other Conference & Meeting	Lunch for QC Orientation	27.36
Amboy News	063075	IDHS AmeriCorps - Member Activit	Other	Americorp Recruitment Ad	18.00
Consolidated Management Co	063075	IDHS AmeriCorps - Member Activit	Other	Coffee 911 Event	17.25
Dolan, Katrina	063075	IDHS AmeriCorps - Member Activit	Other	Supplies for 9/11/11 Event	87.91
Dolan, Katrina	063075	IDHS AmeriCorps - Member Activit	Other	Decoration Supplies 9/11/11 Event	36.00
Dolan, Katrina	063075	IDHS AmeriCorps - Member Activit	Other	Supplies 9/11 Service Project	14.41
Hospice of the Rock River Valley	063075	IDHS AmeriCorps - Member Activit	Other	Festival of Trees Sponsorship	200.00
Sauk Valley Media	063075	IDHS AmeriCorps - Member Activit	Other	9/11 Tribute	95.00
Sauk Valley Media	063075	IDHS AmeriCorps - Member Activit	Other	9/11 Tribute	295.00

<u>PAYEE/VENDOR</u>	<u>FUND</u>	<u>ORGANIZATION</u>	<u>ACCOUNT</u>	<u>COMMODITY</u>	<u>ITEM AMOUNT</u>
Subway	063075	IDHS AmeriCorps - Member Activit	Other	Lunch 9/11/11 Event	142.38
State Universities Retirement Sy	063075	IDHS AmeriCorps- Nonmember Activ	SURS	Matching Funds	366.51
State Universities Retirement Sy	063075	IDHS AmeriCorps- Nonmember Activ	SURS	Matching Funds	-72.32
State Universities Retirement Sy	063075	IDHS AmeriCorps- Nonmember Activ	SURS	Matching Funds	285.99
Dolan, Katrina	063075	IDHS AmeriCorps- Nonmember Activ	Other Conference & Meeting	Site Visits thru 9/15/11	139.86
Peck, Lisa	063075	IDHS AmeriCorps- Nonmember Activ	Other Conference & Meeting	Travel-Peoria IL	370.46
Downtown Sports	063077	AmeriCorps Match	Other	Member Gear	628.50
Paper Escape	101060	Magic Club	Other	Pre Release Package 9/23/11	1,000.00
Consolidated Management Co	101140	Phi Theta Kappa Club	Other	PTK Meeting 10/3/11	38.75
Fifth Third Bank	101258	Math Club	Other	PBS Distribution	44.20
Buffalo Wild Wings	101272	Criminal Justice Club	Other	Food Bonfire CJ Club	123.00
Maria's Pizza	101272	Criminal Justice Club	Other	Pizza Bonfire CJ Club	149.00
Naylon, Dawn	103105	Volleyball Booster	Other	Food Concession Stand Skyhawn Triangular	56.69
ASICS America	103107	Cross Country Booster	Other	Warm Ups	759.98
Illinois Department Employment	S12	Risk Management	Unemployment Insurance	Third Quarter 2011 Unemployment Taxes	4,569.05
American DataBank LLC	12	Risk Management	Consultants	Background Checks for Staff	661.00
Lumea Staffing Inc	12	Risk Management	Architectural Services	Drug Testing for Staff	78.00
CenturyLink	12	Risk Management	Telephone	911 Cama Trunk Lines	90.60
Verizon Wireless	12	Public Safety	Maintenance Services	Security Cell Phone	86.98
Stewart & Associates Inc	12	Public Safety	Other Contractual Services	Security Contract	1,815.76
Stewart & Associates Inc	12	Public Safety	Other Contractual Services	Security Contract	1,329.76
Radio Ranch Inc	12	Public Safety	Other Supplies	Repair Security Radio	318.00

BANK ACCOUNT 1 TOTAL:

1,385,808.70

ALL ACCOUNTS TOTAL:

1,385,808.70

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

EDUCATION FUND	2011-2012 <u>YTD</u>	2011-2012 <u>Budget</u>	YTD / <u>Budget %</u>	2010-2011 <u>YTD</u>	YTD % Chng fm Prev Yr	2010-2011 <u>Total</u>
Revenues						
Local Governmental Sources	1,658,469	3,825,000	43.3%	1,359,309	22.0%	3,740,138
State Governmental Sources	-17,802	2,893,180	-.6%	-161,069	-88.9%	2,954,241
Federal Governmental Sources	1,705	7,000	24.3%	470	262.7%	6,423
Student Tuition and Fees	2,673,319	5,065,000	52.7%	2,858,027	-6.4%	5,182,840
Sales and Service	45,100	200,000	22.5%	60,055	-24.9%	134,218
Investment Revenue	5,825	40,000	14.5%	4,630	25.8%	26,263
Other Revenues	2,741	515,000	.5%	13,103	-79.0%	1,400,592
TOTALS	4,369,358	12,545,180	34.8%	4,134,526	5.6%	13,444,716
Expenditures						
Salaries	1,319,963	7,022,875	18.8%	1,416,382	-6.8%	6,670,899
Employee Benefits	404,480	2,212,648	18.2%	410,696	-1.5%	2,981,637
Contractual Services	111,416	613,515	18.1%	55,645	100.2%	476,130
General Materials and Supplies	179,275	885,687	20.2%	226,519	-20.8%	828,703
Conference & Meeting	17,465	185,995	9.3%	11,587	50.7%	103,800
Capital Outlay						5,300
Other Expenditures	332,310	930,000	35.7%	288,937	15.0%	980,716
TOTALS	2,364,912	11,850,720	19.9%	2,409,769	-1.8%	12,047,187
Transfers						
Transfers to Other Funds		110,000				40,000
CHANGE IN NET ASSETS	2,004,446	584,460		1,724,757		1,357,529
FUND BALANCE	6,508,654					4,504,208

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

OPERATION AND MAINTENANCE FUND	2011-2012	2011-2012	YTD /	2010-2011	YTD % Chng	2010-2011
	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>	<u>fm Prev Yr</u>	<u>Total</u>
Revenues						
Local Governmental Sources	203,245	468,000	43.4%	167,186	21.5%	458,755
State Governmental Sources	10,980	373,939	2.9%	-19,804	-155.4%	378,928
Student Tuition and Fees	297,608	541,600	54.9%	314,267	-5.3%	571,048
Sales and Service						
Facilities Revenue	1,455			800	81.8%	2,125
Investment Revenue	24	500	4.8%	11	115.3%	716
Other Revenues	2,700	60,000	4.5%	1,821	48.2%	124,409
TOTALS	516,012	1,444,039	35.7%	464,283	11.1%	1,535,983
Expenditures						
Salaries	133,176	546,819	24.3%	133,550	-.2%	572,967
Employee Benefits	51,187	265,648	19.2%	53,857	-4.9%	338,650
Contractual Services	16,600	80,800	20.5%	8,309	99.7%	64,563
General Materials and Supplies	15,542	96,500	16.1%	23,320	-33.3%	92,466
Conference & Meeting		3,700	0.0%	978		1,124
Fixed Charges	51,860	52,000	99.7%	41,043	26.3%	41,528
Utilities	87,106	465,500	18.7%	93,204	-6.5%	454,493
Capital Outlay	2,409	15,000	16.0%		16.0%	2,944
TOTALS	357,883	1,525,967	23.4%	354,262	1.0%	1,568,739
Transfers						
Transfers From Other Funds		-140,000			-40,000	
CHANGE IN NET ASSETS	158,129	58,072		110,020		7,244
FUND BALANCE	166,222					8,093

10/14/2011

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

Page 3

OPERATION & MAINTENANCE- RESTRICTED	2011-2012 <u>YTD</u>	2011-2012 <u>Budget</u>	YTD / <u>Budget %</u>	2010-2011 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2010-2011 <u>Total</u>
Revenues						
Local Governmental Sources	337,036	775,000	43.4%	13,977,097	-97.5%	14,462,028
Investment Revenue	-9,590	5,000	-191.8%	-12,845	-25.3%	64,875
Other Revenues		30,000	0.0%			44,464
TOTALS	327,445	810,000	40.4%	13,964,252	-97.6%	14,571,368
Expenditures						
Salaries	1,980				0.0%	3,960
Contractual Services	-1,118			16,790	-106.6%	237,236
General Materials and Supplies	9,293	321,250	2.8%	70,455	-86.8%	160,304
Fixed Charges				6,912,955		6,912,955
Capital Outlay	124,180	5,085,000	2.4%	242,148	-48.7%	736,508
TOTALS	134,335	5,406,250	2.4%	7,242,349	-98.1%	8,050,965
CHANGE IN NET ASSETS	193,109	-4,596,250		6,721,902		6,520,403
FUND BALANCE	10,665,265					10,472,155

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

BOND AND INTEREST FUND	2011-2012 <u>YTD</u>	2011-2012 <u>Budget</u>	YTD / <u>Budget %</u>	2010-2011 <u>YTD</u>	YTD % Chng fm <u>Prev Yr</u>	2010-2011 <u>Total</u>
Revenues						
Local Governmental Sources	766,104	1,768,142	43.3%	516,676	48.2%	1,578,540
Investment Revenue	883	10,000	8.8%	142	520.6%	15,595
-----	-----	-----	-----	-----	-----	-----
TOTALS	766,988	1,778,142	43.1%	516,818	48.4%	1,594,136
Expenditures						
Contractual Services	14,910	500	2982.1%	76,054	-80.3%	19,834
Fixed Charges	83,880	1,759,085	4.7%	-151,305	-155.4%	1,438,712
-----	-----	-----	-----	-----	-----	-----
TOTALS	98,791	1,759,585	5.6%	-75,251	-231.2%	1,458,546
CHANGE IN NET ASSETS	668,196	18,557		592,070		135,589
FUND BALANCE	1,592,050					923,854

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF SEPTEMBER 30

AUXILIARY ENTERPRISES FUND	2011-2012	2011-2012	YTD /	2010-2011	YTD % Chng	2010-2011
	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>	<u>fm Prev Yr</u>	<u>Total</u>
Revenues						
Student Tuition and Fees	145,682	265,000	54.9%	157,655	-7.5%	283,347
Sales and Service	7,112	58,000	12.2%	6,705	6.0%	44,884
Facilities Revenue	51,829	110,000	47.1%	55,226	-6.1%	117,515
Investment Revenue	1,671	2,000	83.5%	1,841	-9.2%	2,135
Other Revenues	359,488	2,186,000	16.4%	518,372	-30.6%	2,164,477
TOTALS	565,783	2,621,000	21.5%	739,801	-23.5%	2,612,360
Expenditures						
Salaries	23,575	142,934	16.4%	26,765	-11.9%	127,369
Employee Benefits	3,695	16,901	21.8%	4,552	-18.8%	45,082
Contractual Services	459,872	2,249,174	20.4%	408,453	12.5%	2,037,216
General Materials and Supplies	12,087	71,990	16.7%	10,852	11.3%	61,045
Conference & Meeting	11,266	58,883	19.1%	8,504	32.4%	53,533
Fixed Charges	15,049	15,450	97.4%	14,641	2.7%	16,613
Capital Outlay	3,469				0.0%	
Other Expenditures						-88
TOTALS	529,015	2,555,332	20.7%	473,769	11.6%	2,340,773
Transfers						
Transfers to Other Funds		110,000				100,000
Transfers From Other Funds		-100,000				-100,000
CHANGE IN NET ASSETS	36,768	55,668		266,031		271,587
FUND BALANCE	1,101,656					1,064,888

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

RESTRICTED PURPOSES FUND	2011-2012	2011-2012	YTD /	2010-2011	YTD % Chng	2010-2011
	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>	<u>fm Prev Yr</u>	<u>Total</u>
Revenues						
State Governmental Sources	-116,401	1,028,786	-11.3%	-175,444	-33.6%	1,001,348
Federal Governmental Sources	757,952	6,061,285	12.5%	792,730	-4.3%	6,473,326
Investment Revenue	-20,863	30,000	-69.5%	10,673	-295.4%	65,082
Other Revenues	55,600	210,000	26.4%	17,378	219.9%	201,580
TOTALS	676,287	7,330,071	9.2%	645,339	4.8%	7,741,337
Expenditures						
Salaries	174,315	886,719	19.6%	198,419	-12.1%	1,067,475
Employee Benefits	26,816	111,713	24.0%	26,743	.2%	113,778
Contractual Services	14,347	31,165	46.0%	33,920	-57.7%	69,798
General Materials and Supplies	46,993	100,719	46.6%	48,311	-2.7%	233,653
Conference & Meeting	10,950	75,939	14.4%	7,937	37.9%	53,136
Capital Outlay						3,199
Other Expenditures	2,528,588	6,023,762	41.9%	947,162	166.9%	6,101,006
TOTALS	2,802,011	7,230,017	38.7%	1,262,494	121.9%	7,642,047
Transfers						
Transfers From Other Funds						
CHANGE IN NET ASSETS	-2,125,724	100,054		-617,155		99,289
FUND BALANCE	417,327					2,543,052

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

WORKING CASH FUND	2011-2012 <u>YTD</u>	2011-2012 <u>Budget</u>	YTD / <u>Budget %</u>	2010-2011 <u>YTD</u>	YTD % Chng fm <u>Prev Yr</u>	2010-2011 <u>Total</u>
Revenues						
Local Governmental Sources						
Investment Revenue	2,591	30,000	8.6%	510,000	-57.9%	510,000
TOTALS	2,591	30,000	8.6%	516,168	-99.5%	519,531
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers to Other Funds						
CHANGE IN NET ASSETS						
FUND BALANCE	2,591			516,168		519,531
	2,492,906					2,490,315

10/14/2011

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

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TRUST AND AGENCY FUND	2011-2012	2011-2012	YTD /	2010-2011	YTD % Chng	2010-2011
	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>	<u>fm Prev Yr</u>	<u>Total</u>
Revenues						
Other Revenues	4,067			4,260	-4.5%	52,602
TOTALS	4,067			4,260	-4.5%	52,602
Expenditures						
Contractual Services						20
General Materials and Supplies						1,544
Conference & Meeting						198
Other Expenditures	2,034			1,735	17.2%	45,273
TOTALS	2,034			1,735	17.2%	47,036
CHANGE IN NET ASSETS	2,032			2,525		5,566
FUND BALANCE	42,391					40,358

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF SEPTEMBER 30

AUDIT FUND	2011-2012	2011-2012	YTD /	2010-2011	YTD % Chng	2010-2011
	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>	<u>fm Prev Yr</u>	<u>Total</u>
Revenues						
Local Governmental Sources	27,703	65,000	42.6%	15,597	77.6%	53,539
Investment Revenue		25	.7%		.7%	7
TOTALS	27,703	65,025	42.6%	15,597	77.6%	53,546
Expenditures						
Salaries	2,090	8,361	25.0%	1,705	22.5%	6,085
Employee Benefits	802	3,253	24.6%	396	102.3%	1,711
Contractual Services	35,000	38,000	92.1%	13,000	169.2%	38,575
TOTALS	37,892	49,614	76.3%	15,101	150.9%	46,371
CHANGE IN NET ASSETS	-10,188	15,411		495		7,174
FUND BALANCE		-8,845				1,343

10/14/2011

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF SEPTEMBER 30

Page 10

LIABILITY, PROTECTION & SETTLEMENT	2011-2012 <u>YTD</u>	2011-2012 <u>Budget</u>	YTD / <u>Budget %</u>	2010-2011 <u>YTD</u>	YTD % Chng fm Prev Yr	2010-2011 <u>Total</u>
Revenues						
Local Governmental Sources	11,386			131,795	-91.3%	178,863
Investment Revenue	4,433	151,100	2.9%	39,115	-88.6%	92,955
Other Revenues		20,000	0.0%			37,450
TOTALS	15,820	171,100	9.2%	170,910	-90.7%	309,268
Expenditures						
Salaries	40,932	189,485	21.6%	45,377	-9.8%	182,923
Employee Benefits	122,789	349,421	35.1%	105,928	15.9%	352,295
Contractual Services	10,617	40,100	26.4%	6,966	52.4%	54,975
General Materials and Supplies	998	13,100	7.6%	1,142	-12.6%	7,902
Conference & Meeting		2,100	0.0%			1,283
Fixed Charges	31,166	30,000	103.8%	25,859	20.5%	32,476
Utilities	181	1,500	12.0%	268	-32.5%	1,085
TOTALS	206,684	625,706	33.0%	185,542	11.3%	632,942
CHANGE IN NET ASSETS	-190,863	-454,606		-14,631		-323,673
FUND BALANCE		5,952,767				6,143,631

Board Policy Review

Board Policies:

Board Policy
515.01 Computer Software Program
Policy

Board Policy
516.01 Drug-Free Workplace Policy

Board Policy
517.01 Campus Security

515.01 Computer Software Program Policy

No one may make or use unauthorized copies of computer software at the College.

The original license agreement for proprietary computer software used at the College shall be on file in the Office of Information Systems.

Prior to installation or use of any software in the computer lab facility, proof of a license agreement covering usage, number of units and installation type will be required for proprietary software purchased by the College.

The College will not knowingly allow anyone to duplicate or replicate copyrighted software in any manner, unless the written permission of the copyright holder is first obtained and filed in the Office of Information Systems.

5/28/87
3/23/87
4/27/92

516.01 Drug-Free Workplace Policy

In accordance with P.L. 100-690, the Drug-Free Workplace Act of 1988, it is the policy of Sauk Valley Community College that its workplace be drug-free. This policy shall be a condition of employment.

1. The unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited in campus buildings, on campus grounds, or in any other workplace designated for College employees.

2. Within thirty (30) days of receiving notice of a violation of paragraph 1 (above) the College shall institute appropriate disciplinary action. This action could include, but is not limited to, dismissal. The College may also require an employee who violated this policy to participate satisfactorily in an employee assistance program or a substance abuse assistance or rehabilitation program.

3. Employees, as a condition of employment, are required to notify the College of any criminal drug conviction resulting from a violation occurring at the workplace no later than five (5) days after conviction.

4. The College shall notify the appropriate federal agency from which it received grant monies of an employee conviction within ten (10) days after receiving notice of such a conviction.

5. For the purpose of this Notice, the following definitions shall apply:

A. A "controlled" substance is any one or more of the following: (1) which is not legally obtainable; (2) which is legally obtainable but is being used in a manner different from that prescribed; or (3) which is legally obtainable but has not been legally obtained.

B. A "conviction" is defined as a finding of guilt (including plea of no contest) or imposition of a sentence, or both, by any judicial body charged with the responsibility of determining violations of the federal or state criminal drug statutes.

6. The College shall develop a drug-free awareness program which will inform College employees of the following:

- A. The dangers of drug abuse in the workplace;
- B. The College's policy of maintaining a drug-free workplace;
- C. Any health or drug abuse agency which provides drug counseling, rehabilitation, and assistance programs; and
- D. The penalties that may be imposed for drug abuse violations occurring in the workplace.

7. The College shall continue to maintain a drug-free workplace through the continued implementation of both this policy and the provisions of the Notice to Employees.

8. A Notice to Employees complying with the provisions of the Drug-Free Workplace Act of 1988 shall be distributed to each employee of the College.

5/22/89
12/19/05

517.01 Campus Security

1. Part 668 of Title 34 of the Code of Federal Regulations, "Student Assistance General Provision" obligates the College to provide certain information relating to campus security. The Dean of Institutional Research or his/her designee is assigned the principal responsibility to assure the College remains in compliance with federal law.

2. The College shall collect the information described below with respect to campus crime statistics for each calendar year, on the following crimes or offenses:

- a. Criminal Homicide: murder, non-negligent or negligent manslaughter
- b. Sex Offenses; forcible or non-forcible
- c. Robbery
- d. Aggravated Assault
- e. Burglary
- f. Motor Vehicle Theft
- g. Arson
- h. Liquor Law Violations
- i. Drug Law Violations
- j. Illegal Weapons Possession

The statistics will be reported for the three most recent calendar years, for the years in which the crimes were reported to a campus security authority. The College will report any crimes included in items A through G and any other reported crime involving bodily injury that manifest evidence that the victim was intentionally selected because of the victim's actual or perceived race, gender, religion, sexual orientation, ethnicity, or disability.

3. By October 1 of each year, the administration shall prepare, "an annual security report" and distribute either the report or a notice of its availability to all current students and employees, and to any applicant for enrollment or employment who requests the report. The annual security report shall contain the following information with respect to the College:

- a. A statement of current College policies regarding procedures for students and others to report criminal actions or other emergencies occurring on campus and the policies concerning the College's response to such reports.

- b. A statement of current policies concerning security of and access to campus facilities, and security considerations used in the maintenance of campus facilities.
- c. A statement of current policies concerning campus law enforcement, including:
 - (1) The enforcement authority of any security personnel at the College, with the working relationship between the College and state and local police agencies; (2) Any College policies which encourage accurate and prompt reporting of all crimes to appropriate police agencies and to any campus security personnel; and (3) any procedures that encourage professional counseling, if and when they deem it appropriate, to inform the persons they are counseling of any procedures to report crimes on a voluntary, confidential basis for inclusion in the annual disclosure of crime statistics.
 - d. A description of the type and frequency of programs designed to inform students and employees about campus security practices and procedures and to encourage students and employees to be responsible for their own security and the security of others.
 - e. A description of any program designed to inform students and employees about the prevention of crimes.
 - f. The statistics regarding crimes or offenses described in Clause 2 above.
 - g. The statement of policy concerning the monitoring and recording through local police agencies of criminal activity at off campus locations of student organizations which are recognized by the institution, and that are engaged in by students attending the College.
 - h. A statement of College policy regarding the possession, use and sale of alcoholic beverages and enforcement of State underage drinking laws.

- i. A statement of the College policy regarding the possession, use and sale of illegal drugs and enforcement of Federal and State drug laws.
- j. A description of any drug or alcohol abuse education programs that exist as otherwise required by federal law.
- k. A copy of the College's policy regarding sexual assault programs aimed at the prevention of sexual offenses, and the procedures to be followed once a sex offense has occurred.

4. The administration shall make timely reports to students and employees regarding crimes described in Clause 2 above that are considered to be a threat to other students and employees. The reports will be given in a manner that will aid in the prevention of similar occurrences.

5. The statistics required in Clause 2 above shall be compiled in accordance with the definitions used in the uniform crime reporting system of the Department of Justice, and the Federal Bureau of Investigation and the modifications in such definitions as is done pursuant to the Federal Hate Crimes Statistics Act.

6. The College will maintain a written, easily understood daily crime log that records the date a crime was reported; the nature, date, time and general location of each crime; and the disposition of the complaint, if known. Disclosure of certain portions of this information may be restricted under the Freedom of Information Act.

7/27/92
11/22/93
11/28/94
10/23/00
6/28/04
8/24/09

Sauk Valley Community College
October 24, 2011

Agenda Item 4.1

Topic: **2011 Audited Financial Statements**

Presented By: **Dr. George Mihel and Paula S. Meyer**

Presentation:

Robert A. Wright, CPA from McGladrey & Pullen, LLP will be present to review the 2011 audited financial statements and answer any question from the Trustees.

Recommendation:

The administration recommends the Board accept the 2011 audited financial statements.



Sauk Valley Community College District 506

Financial Report
June 30, 2011

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Independent Auditor's Report

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

We have audited the accompanying financial statements of the business-type activities of Sauk Valley Community College District 506 (the College) as of and for the year ended June 30, 2011, as listed in the table of contents. These financial statements are the responsibility of the College's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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.

The financial statements do not include financial data for Sauk Valley Community College Foundation (Foundation), the College's legally separate component unit. Accounting principles generally accepted in the United States of America require the financial data for the component unit to be reported with the financial data of the College's primary government unless the College also issues financial statements for the financial reporting entity that include the financial data for its component unit. The College has not issued such reporting entity financial statements. The effects of this departure from accounting principles generally accepted in the United States of America on the assets, liabilities, net assets, revenues, and expenses of the Foundation, the discretely presented component unit, are not reasonably determinable.

In our opinion, because of the omission of the Foundation, the discretely presented component unit, as discussed previously, the financial statements referred to previously do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Foundation, the discretely presented component unit of the College, as of June 30, 2011, or the changes in the financial position thereof for the year then ended.

Further, in our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the business-type activities of the College, as of June 30, 2011, and the respective changes in the financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated, October 10, 2011 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis on pages 3 through 8 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements of the College. The accompanying schedule of expenditures of federal awards, as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the other supplementary financial information listed in the table of contents are presented for purposes of additional analysis, and are not a required part of the basic financial statements. Such information, except for that portion marked "unaudited", on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

McGladrey & Pullen, LLP

Rockford, Illinois
October 10, 2011

Sauk Valley Community College District 506 Management's Discussion and Analysis

Year Ended June 30, 2011

Using This Annual Report

As the management of Sauk Valley Community College (the College), we offer the readers of the College's financial statements this narrative overview and analysis of the financial activities of the College for the year ended June 30, 2011.

The MD&A provides an overview of the College's financial position at June 30, 2011 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the financial statements, notes to the financial statements, required and other supplementary information.

The financial statements, as presented under the reporting model established by GASB Statement No. 35, focus on the College as a whole. The basic financial statements are designed to emulate corporate presentation models whereby all College activities are consolidated into one total. The Statement of Net Assets focuses on the financial condition of the College. This statement combines and consolidates current financial resources (short-term expendable resources) with capital assets. The Statement of Revenues, Expenses, and Changes in Net Assets focuses on both the gross costs and the net costs of College activities, which are supported mainly by property taxes and by state and other revenues. This approach is intended to summarize and simplify the user's analysis of the cost of various College services to students and the public.

The remainder of the MD&A highlights the structure and contents of the primary government's financial statements.

Financial Highlights

The College is one of 39 community college districts in the State of Illinois. It is located in the northwest corner of the state. The communities it serves are predominantly rural, with agriculture prominent in the region.

The College district encompasses 1,466 square miles and includes portions of six counties: Bureau, Carroll, Henry, Lee, Ogle and Whiteside. The district has a population of just over 100,000, with the majority of that population concentrated in and near the towns of Dixon, Sterling, and Rock Falls.

Financial highlights for the College included the following for the year ended June 30, 2011:

- The College paid down approximately \$1,335,000 of long-term debt during the year.
- The College had approximately \$1,100,000 of State funding in arrears at June 30, 2011.
- The College issued \$6,805,000 of Funding Bonds during FY2011. The proceeds will be used for building renovations and equipment purchases.
- The College also issued \$510,000 of Working Cash Bonds during FY2011. These funds provide temporary cashflow to help offset the timing of the State funding.
- Net assets increased during FY2011 by approximately \$2,705,000.
- During FY2011, the College's enrollment in credit hours decreased about 4%.

Sauk Valley Community College District 506 Management's Discussion and Analysis

Year Ended June 30, 2011

Components of Financial Statements

The annual report consists of a series of financial statements and other information, as follows:

- Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the College's financial activities.
- The basic financial statements consist of a statement of net assets, a statement of revenues, expenses, and changes in net assets and a statement of cash flows. These provide information about the activities of the College as a whole and present an overall view of the College's finances. Notes to the financial statements provide additional information essential to a full understanding of the data provided in the basic financial statements.

Reporting on the College's Financial Activities

Statement of Net Assets: The statement of net assets presents the assets, liabilities and net assets of the College as a whole as of the end of the fiscal year. The statement of net assets is a point-in-time financial statement. The purpose of this statement is to present a fiscal snapshot of the College to the readers of the financial statements. The statement of net assets includes year-end information concerning current and noncurrent assets, current and noncurrent liabilities and net assets (assets less liabilities). Over time, readers of the financial statements will be able to determine the College's financial position by analyzing the increases and decreases in net assets. This statement is also a good source for readers to determine how much the College owes to outside vendors and creditors. The statement also presents the available assets that can be used to satisfy those liabilities.

The College's financial position is summarized as follows for the years ended June 30, 2011 and 2010:

Financial Analysis of the College as a Whole

Net Assets

	2011	2010	Increase (Decrease)	Percent Change
Current assets	\$ 25,360,915	\$ 18,552,632	\$ 6,808,283	36.7%
Noncurrent assets				
Capital assets, net	14,024,359	13,935,150	89,209	0.6%
Other	8,392,307	6,069,764	2,322,543	38.3%
Total assets	47,777,581	38,557,546	9,220,035	23.9%
Current liabilities	7,028,077	6,400,528	627,549	9.8%
Noncurrent liabilities	5,887,978	-	5,887,978	100.0%
Total liabilities	12,916,055	6,400,528	6,515,527	101.8%
Net assets:				
Invested in capital assets, net of related debt	6,709,359	12,600,150	(5,890,791)	-46.8%
Restricted	22,574,608	15,616,036	6,958,572	44.6%
Unrestricted	5,577,559	3,940,832	1,636,727	41.5%
Total net assets	\$ 34,861,526	\$ 32,157,018	2,704,508	8.4%

The College's total net assets at June 30, 2011 increased \$2,704,508, an increase of approximately 8 percent.

**Sauk Valley Community College District 506
Management's Discussion and Analysis**

Year Ended June 30, 2011

In fiscal year 2011, the College's total assets increased \$9,220,035. Current assets increased \$6,808,283. This increase is due primarily to an increase in cash and investments, which is a result of the operating funds gain of approximately \$1,350,000 and the issuance of general obligation bonds for building renovation and working cash. Noncurrent assets increased \$2,411,752 primarily due to an increase in investments, which is a result of the general obligation bond issue for the building renovation.

Total liabilities increased \$6,515,527. Current liabilities increased \$627,549 and noncurrent liabilities increased \$5,887,978 due to the issuance of the general obligation bonds.

In fiscal year 2011, the College's total net assets increased \$2,704,508. Restricted net assets increased \$6,958,572 due to the investment of the 2010 bond proceeds. Net assets invested in capital assets decreased by \$5,890,791 due to the proceeds from the 2010 bond issue that will provide for future equipment and remodeling purchases.

In fiscal year 2010, the College's total net assets at June 30, 2010 increased \$3,341,641, an increase of 12 percent. The College's total assets increased \$2,312,643. Current assets increased \$1,025,523. This increase is due primarily to an increase in cash and investments, which is a result of the increased tuition and fees. Noncurrent assets increased \$1,287,120, primarily due to capital projects, specifically the new chiller system. Total liabilities decreased \$1,028,998. Noncurrent liabilities decreased \$1,335,000 due to the payment made on the general obligation bond.

Sauk Valley Community College District 506
Management's Discussion and Analysis

Year Ended June 30, 2011

Revenues and expenses for the years ended June 30, 2011 and 2010 are as follows:

	2011	2010	Increase (Decrease)	Percent Change
Operating Revenues				
Tuition and fees	\$ 3,359,763	\$ 3,004,726	\$ 355,037	11.8%
Auxiliary	298,743	386,623	(87,880)	-22.7%
Nonoperating Revenues				
State sources	5,880,903	5,874,877	6,026	0.1%
Federal sources	6,481,483	5,969,037	512,446	8.6%
Local property tax	6,771,867	6,612,644	159,223	2.4%
Interest income	383,766	755,417	(371,651)	-49.2%
Other	276,758	266,522	10,236	3.8%
Total revenues	23,453,283	22,869,846	583,437	2.6%
Expenses				
Instruction	6,882,975	6,690,790	192,185	2.9%
Academic support	1,312,639	1,075,366	237,273	22.1%
Student services	1,654,962	1,589,803	65,159	4.1%
Public services	753,629	875,972	(122,343)	-14.0%
Independent operations	187,954	32,624	155,330	476.1%
Operations and maintenance	1,695,155	1,810,938	(115,783)	-6.4%
Institutional support	2,990,065	2,674,388	315,677	11.8%
Scholarships, grants and waivers	4,370,327	3,867,790	502,537	13.0%
Depreciation	637,050	684,025	(46,975)	-6.9%
Interest	157,413	79,745	77,668	97.4%
Other	106,606	146,764	(40,158)	-27.4%
Total expenses	20,748,775	19,528,205	1,220,570	6.3%
Change in net assets	2,704,508	3,341,641	(637,133)	-19.1%
Net assets, beginning of year	32,157,018	28,815,377	3,341,641	11.6%
Net assets, end of year	\$ 34,861,526	\$ 32,157,018	\$ 2,704,508	8.4%

At June 30, 2011, net assets increased \$2,704,508. Compared to fiscal year 2010, revenues increased \$583,437 and expenses increased \$1,220,568.

Sauk Valley Community College District 506 Management's Discussion and Analysis

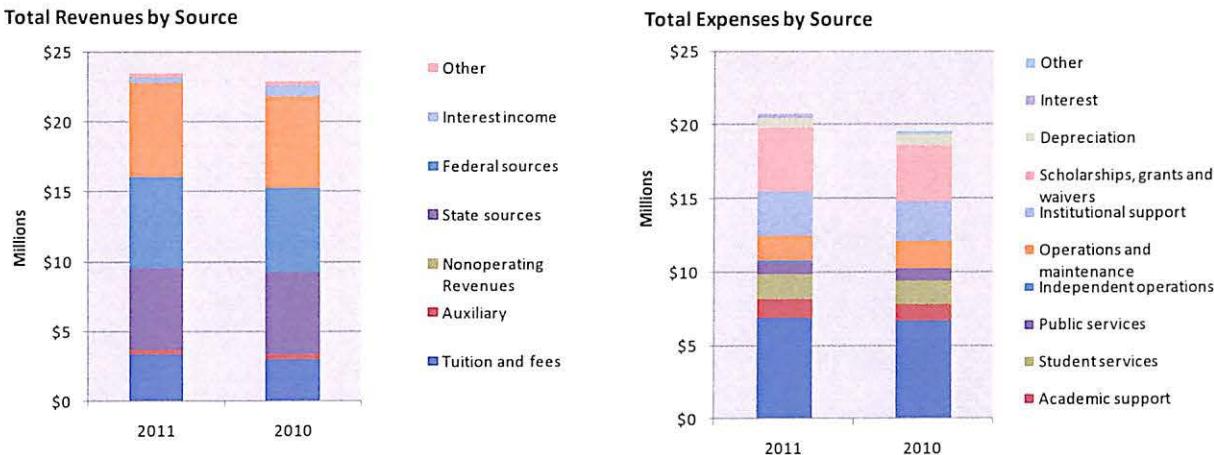
Year Ended June 30, 2011

Operating revenue increased over fiscal year 2010 due to an increase in tuition resulting from a \$10 per credit hour tuition rate increase. Nonoperating revenue increased slightly over fiscal year 2010 due to higher property taxes resulting from an approximate 2 percent increase in equalized assessed valuation and increased student financial aid. Student financial aid increased due to a combination of the tuition increase and the poor economy. Investment income decreased due to the conservative investment of the Endowment Challenge grants compared to previous investment strategies. Expenses increased \$1,220,570. This was due to an increase in student financial aid as discussed above, and the hiring of staff and the purchase of technology that was delayed in FY2010.

In 2010, net assets increased \$3,341,641. Revenue increased \$3,273,938 due to an increase in tuition and fees resulting from a 12 percent enrollment increase, higher property taxes resulting from a 3 percent increase in equalized assessed valuation, and an increase in federal student aid. Investment income increased due to the transfer of the Endowment Challenge grants from the Foundation.

In 2010, expenses increased \$1,593,647 primarily due to an increase in student financial aid.

The following graphs depict revenues and expenses for the years ended June 30, 2011 and 2010:



Capital Assets

At June 30, 2011, the College had approximately \$25,186,700 invested in land, buildings, land improvements, and equipment. Of this amount, approximately \$11,162,300 in depreciation has accumulated over the years, with approximately \$658,700 being incurred in the current year. The College's net book value of capital assets at June 30, 2011 is approximately \$14,024,400.

Total additions for the year were approximately \$747,900 with approximately \$212,100 in buildings and land improvements, approximately \$170,400 in construction in progress and the rest in equipment. Most of the additions during the year were financed through either funding bonds or grants.

The College has committed \$2,081,800 for use as local match on a State-funded project to renovate the third floor science labs. The money is being held in a reserved account in the Operations and Maintenance (Restricted) Fund.

Sauk Valley Community College District 506
Management's Discussion and Analysis

Year Ended June 30, 2011

Long-Term Debt Activity

At June 30, 2011, the College had \$7,315,000 in general long-term debt for Series 2010 bonds. Repayments of this debt, including interest, will be approximately \$1,759,100 for fiscal year 2012.

The College's most recent Standard & Poor's bond rating (2010) was "AA-". State statutes limit the amount of debt that a school district may issue. The current debt limit for the College is approximately \$37,000,000 under that statutory limit.

Factors Impacting the College's Future

For fiscal year 2012, the College is expecting a decrease in enrollment as the economy strengthens and the area population shrinks. Property tax revenue will increase approximately 3% due to the strong agriculture industry in the College district. The State of Illinois funding will be consistent with prior years. However, the State continues to be slow in paying and the College is anticipating a \$1,300,000 deferment in state payments at the end of FY2012.

In fiscal year 2012, the College will finish construction to upgrade and relocate the technology career programs and the radiology technology labs. In addition to these projects, the master plan calls for renovation of the science labs and certain community services areas over the next five years. Expected costs are approximately \$9,000,000 and financing for these projects is from funding bonds, Protection, Health and Safety tax levies, prior fund surpluses and state capital project funds.

Requests for Information

This financial report is designed to provide a general overview of Sauk Valley Community College's finances for all those with interest in the topic. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to:

Paula S. Meyer
Dean of Business Services
Sauk Valley Community College
173 Illinois Rte. 2
Dixon, IL 61021
Phone number (815) 288-5511

Sauk Valley Community College District 506

Statement of Net Assets

June 30, 2011

Assets	
Current assets	
Cash and cash equivalents	\$ 459,396
Investments	3,649,270
Receivables	
Property taxes	4,900,271
Other receivables	340,130
Accrued government claims and grants	1,348,564
Accrued interest	72,984
Inventories	4,007
Prepaid expenses	678,880
Restricted cash and cash equivalents	1,322,215
Restricted investments	
Total current assets	<u>12,585,198</u>
	<u>25,360,915</u>
Noncurrent assets	
Restricted investments	8,336,088
Depreciable capital assets, net of accumulated depreciation	13,691,338
Nondepreciable capital assets	333,021
Debt issuance cost, net of amortization of \$19,699	56,219
Total noncurrent assets	<u>22,416,666</u>
	<u>\$ 47,777,581</u>
Liabilities	
Current liabilities	
Accounts payable	\$ 390,831
Interest payable	107,756
Accrued expenses	688,136
Deferred revenue	4,230,995
Due to student organizations	40,359
Current maturities of general obligation bonds payable	1,570,000
Total current liabilities	<u>7,028,077</u>
Long-term debt	
Bonds payable, less current maturities	5,745,000
Plus: Unamortized premiums	142,978
Net long-term debt	<u>5,887,978</u>
	<u>12,916,055</u>
Net Assets	
Invested in capital assets, net of related debt	6,709,359
Restricted for:	
Expendable:	
Scholarships and grants	2,543,313
Capital projects	10,472,151
Debt service	923,853
Liability protection settlement	6,143,632
Other	2,491,659
Unrestricted	
Total net assets	<u>5,577,559</u>
	<u>34,861,526</u>
	<u>\$ 47,777,581</u>

See Notes to Financial Statements.

Sauk Valley Community College District 506

Statement of Revenues, Expenses, and Changes in Net Assets
Year Ended June 30, 2011

Revenues

Operating revenues:

Student tuition and fees, net of scholarship allowances of \$2,677,473	\$ 3,359,763
Auxiliary enterprises revenue	298,743
Total operating revenues	3,658,506

Expenses

Operating expenditures:

Instruction	6,882,975
Academic support	1,312,639
Student services and aids	1,654,962
Public services	753,629
Independent operations	187,954
Operations and maintenance of plant	1,695,155
Institutional support	2,990,065
Scholarships, student grants, and waivers	4,370,327
Depreciation and amortization	637,050
Total operating expenditures	20,484,756
Operating (loss)	(16,826,250)

Nonoperating revenues (expenses)

Local property taxes	6,771,867
State sources	5,880,903
Federal sources	6,481,483
Interest income	383,766
Net unrealized (loss) on investments	(106,606)
Other sources	276,758
Interest expense	(157,413)

Nonoperating revenues (expenses), net	19,530,758
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Change in net assets	2,704,508
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Net assets, beginning of year	32,157,018
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Net assets, end of year	\$ 34,861,526
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See Notes to Financial Statements.

Sauk Valley Community College District 506

Statement of Cash Flows
Year Ended June 30, 2011

Cash Flows From Operating Activities	
Cash received from tuition and fees	\$ 3,465,452
Cash received from auxiliary enterprises, rent and other revenue	298,743
Cash paid to employees	(10,975,332)
Cash paid to suppliers	(7,596,791)
Net cash used in operating activities	(14,807,928)
Cash Flows From Noncapital Financing Activities	
Cash received from local property taxes	6,729,237
Cash received from state appropriations	4,232,415
Cash received from federal sources	6,631,308
Cash received from other sources	111,058
Net cash provided by noncapital financing activities	17,704,018
Cash Flows From Capital and Related Financing Activities	
Purchases of capital assets	(675,600)
Repayment of bonds	(1,335,000)
Repayment of debt certificates	(6,895,000)
Proceeds from bond issue, net of premium	7,493,723
Proceeds from debt certificates issue	6,895,000
Payment of bond issue costs	(70,274)
Interest paid on bonds	(71,073)
Net cash provided by capital and related financing activities	5,341,776
Cash Flows From Investing Activities	
Interest received	329,384
Investment purchases	(24,239,837)
Investment maturities	15,732,227
Net cash used in investing activities	(8,178,226)
Net increase in cash	59,640
Cash and equivalents, beginning of year	1,721,971
Cash and equivalents, end of year	\$ 1,781,611
Cash and cash equivalents	\$ 459,396
Restricted cash and cash equivalents	1,322,215
	\$ 1,781,611

(continued)

Sauk Valley Community College District 506

Statement of Cash Flows (Continued)

Year Ended June 30, 2011

Reconciliation of net operating loss to net cash used in operating activities:

Operating loss	\$ (16,826,250)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	658,740
Amortization of bond premium/bond costs	(21,690)
On-behalf payments for SURS	1,511,864
Changes in operating assets and liabilities:	
Tuition and fees and other receivables	6,740
Inventories	(609)
Prepaid expenses	(278,801)
Accounts payable	(95,719)
Accrued salaries	(21,289)
Accrued compensated absences	(1,063)
Accrued expenses	155,633
Due to student organizations	5,567
Deferred tuition and fees	98,949
Net cash used in operating activities	\$ (14,807,928)

Supplemental Schedule of Noncash Investing and Financing Activities

Accounts payable incurred for the purchase of equipment	\$ 72,350
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See Notes to Financial Statements.

Sauk Valley Community College District 506

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of entity: Sauk Valley Community College District 506 (the College) is organized in accordance with Chapter 110 of the Illinois Compiled Statutes. The Board of Trustees (Board) has the governing responsibilities over all activities related to public post and secondary school education within the jurisdiction of the College. The College receives funding from local, state and federal sources and must comply with the requirements established by these funding source entities. Board members are elected by the public and have decision-making authority, the power to designate management and the responsibility to significantly influence operations and primary accountability for fiscal matters.

Financial reporting entity: Accounting principles generally accepted in the United States of America require that the financial statements of the reporting entity include: (1) the primary government, (2) organizations of which the primary government is financially accountable, and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Management has not included the assets, liabilities, net assets, revenues, and expenses of Sauk Valley Community College Foundation, the discretely presented component unit of the College, as these amounts are not reasonably determinable. See footnote 11.

The accounting policies of the College conform to accounting principles generally accepted in the United States of America as applicable to colleges and universities as well as those prescribed by the Illinois Community College Board (ICCB). The College reports are based on all applicable Government Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Review Boards of Committee on Accounting Procedures issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

Measurement focus, basis of accounting, and financial statement presentation: For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-fund transactions have been eliminated. Non-exchange transactions, in which the College receives value without directly giving equal value in return, include property taxes, state appropriations and federal, state and local grants. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenue from grant and state appropriations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal period when the use is first permitted, matching requirements, in which the College must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

Accounting estimates: The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses, including functional allocations, during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents: Cash includes deposits held at banks plus small amounts maintained for a change fund. Cash equivalents are defined as short-term highly liquid investments readily converted to cash with original maturities of three months or less. These cash equivalents are readily converted back to cash, as operating funds are needed. The College has deposits with financial institutions, which at times exceed the federally insured limits. Management does not believe this represents any significant risk to the College.

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

The following is a summary of the more significant policies:

Investments: Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair value is based on quoted market prices for the same or similar investments.

Restricted cash and cash equivalents and investments: Restricted cash and cash equivalents and investments are primarily restricted for the purpose of constructing and purchasing capital assets, or are restricted for use by state statute that gives the College the right to levy for certain expenses.

Receivables: All property tax, student tuition and government claims and grant receivables are expected to be received within one year. Government claims and grants are from state funding agencies. The College has a reserve of \$70,000 for uncollectible student tuition and fees. The College wrote off approximately \$104,000 of tuition and fees as of June 30, 2011.

Inventories: Inventories consist of supplies held in the storeroom for internal use. Inventories are recorded at the lower of cost or market, on a first-in, first-out basis. The cost is recorded as an expense at the time individual inventory items are utilized or sold.

Capital assets: Capital assets include land, land improvements, buildings and equipment. The College defines capital assets as assets with an initial individual cost of more than \$2,500, and a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Gains and losses realized upon retirement or disposition of capital assets are recognized in income as incurred. Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

Land improvements	50 years
Buildings	50 years
Equipment	3-7 years

Compensated absences: Compensated absences are those absences for which employees will be paid, such as vacation leave. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the College and its employees, is accrued as employees earn the rights to the benefits. Compensated absences that relate to future services or that are contingent on a specific event that is outside the control of the College and its employees are accounted for in the period in which such services are rendered or in which such events take place.

Unearned revenue: Deferred tuition revenue represents that portion of tuition and other fees received before June 30, 2011, but applicable to sessions after June 30, 2011.

Net assets: The College's net assets are classified as follows:

Invested in capital assets, net of related debt — This represents the College's total investment in capital assets, net of accumulated depreciation and related debt.

Sauk Valley Community College District 506

Notes to Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Restricted net assets – This includes resources that the College is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. When both expendable restricted and unrestricted resources are available for use, it is the College's policy to use restricted resources first, then unrestricted resources when they are needed.

Unrestricted net assets – This includes resources derived from student tuition and fees, state appropriations, and sales and services of educational departments and auxiliary enterprises. These resources are used for transactions relating to the educational and general operations of the College and may be used at the discretion of the governing board to meet current expenses for any purpose.

Classification of revenues and expenses: Operating revenues include activities that have the characteristics of exchange transactions, such as student tuition and fees and sales and service fees. Revenue from exchange transactions is recognized when earned. Student tuition and fees are recorded on the statement of revenues, expenses, and changes in net assets, net of scholarship allowance and student aid. Nonoperating revenues include activities that have the characteristics of non-exchange transactions, such as local property taxes, state appropriations, most federal, state and local grants and interest.

Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. Expenses not meeting this definition are reported as nonoperating expenses.

Note 2. Deposits and Investments

The College is allowed to invest funds in accordance with the Illinois Community College Act and the Public Funds Investment Act. In general, the College may invest in obligations of the United States of America or its agencies (or guaranteed by the full faith and credit of same) and certain time deposits and short-term obligations as defined in the Public Fund Investment Act. No one institution may have more than 50% of the College's invested funds at any one time. Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. Deposits in excess of the federally insured amounts must be appropriately collateralized to the extent of 110%, with collateralization evidence in writing, and with third-party safekeeping. As of June 30, 2011, the College has deposits with a carrying value of \$17,445,247 and with bank balances of \$16,813,257. Approximately \$589,000 of the College's bank balance was exposed to custodial credit risk.

As of June 30, 2011, the College had the following investments in debt securities:

Investment Type	Fair Value	Investment Maturities (in years)	
		Less Than 1	1-5
Federal Farm Credit Bank	\$ 1,846,791	\$ 616,229	\$ 1,230,562
Federal Home Loan Bank	3,593,055	654,894	2,938,161
Federal National Mortgage Association	427,896	-	427,896
Total	\$ 5,867,742	\$ 1,271,123	\$ 4,596,619

Sauk Valley Community College District 506

Notes to Financial Statements

Note 2. Deposits and Investments (Continued)

At June 30, 2011, the College holds \$3,566,289 in investments in the Illinois Funds which is an investment pool managed by the State of Illinois, Office of the Treasurer, and allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. The State Treasurer maintains the Illinois Funds Money Market at cost and fair value through daily adjustment in the interest earnings. The State Treasurer also maintains the average duration of the pool at less than 25 days. The fair value of the College's investment in the funds is the same as the value of the pool shares. The fund is audited annually by an outside independent auditor and copies of the report are distributed to participants. The fund maintains a Standard & Poor's AAA rating. The College's investments in the Illinois Funds are not required to be categorized because these are not securities. The relationship between the College and the investment agent is a direct contractual relationship and the investments are not supported by a transferable instrument that evidences ownership or creditorship. All funds deposited in the fund are classified as investments even though some could be withdrawn on a day's notice. Although not subject to direct regulatory oversight, the fund is administered in accordance with the provisions of the Illinois Public Funds Investment Act, 30 ILCS 235.

Custodial credit risk: This is the risk that in the event of a financial institution failure, the College's deposits may not be returned to it. The College's policy for investments and deposits requires collateralization on all deposits and investments of 110% with collateralization evidence in writing, and with third-party safekeeping in the College's name. As of June 30, 2011, none of the College's investment balance was exposed to custodial credit risk.

Interest rate risk: As a means of limiting its exposure to fair value losses arising from rising interest rates, the College does not have a formal investment policy that limits maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk: Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The College's investment policy minimizes credit risk by limiting investments to the safest type of securities and diversifying the investment portfolio.

As of June 30, 2011, the College's investments in bonds were rated as follows by Moody's Investors Service:

<u>Investment Name</u>	<u>Type</u>	<u>Rating</u>
Federal Home Loan Bank	Bonds	Aaa
Federal Farm Credit Bank	Bonds	Aaa
Federal National Mortgage Association	Bonds	Aaa

More than 5.00% of the College's investments are in the following:

Farmers State Bank of Sublette Certificate of Deposit	8.09%
Federal Home Loan Bank	14.54%
Federal Farm Credit Bank	7.47%

Sauk Valley Community College District 506

Notes to Financial Statements

Note 2. Deposits and Investments (Continued)

At June 30, 2011, the balances noted above are presented on the statement of net assets as follows:

Current assets:

Cash and cash equivalents	\$ 459,396
Investments	3,649,270
Restricted cash and cash equivalents	1,322,215
Restricted investments	12,585,198
Noncurrent assets:	
Restricted investments	8,336,088
	<hr/>
	\$ 26,352,167

Note 3. Property Taxes

The College's property taxes are levied each year on the basis of the equalized assessed property values as of January 1 of that year. Assessed values are established by each of the respective counties. Property taxes are billed and collected by the various counties included within the College's boundaries. These taxes are assessed in December for the following collection year and are payable to the College in two installments on the following June and September, with disbursements to the College normally made within 30 days. The levy becomes an enforceable lien on the property as of January 1 of the levy year. The property tax levy passed in November 2010 was recognized as a receivable. Revenue is recognized in the period for which the levy is budgeted to finance.

The following are the assessed tax rates per \$100 of assessed valuation by various counties within the College for the preceding three levy years:

	Statutory Maximum Rate	2008 Rate	2009 Rate	2010 Rate
Educational Fund	0.2450	0.2450	0.2450	0.2450
Operations and Maintenance Fund	0.0300	0.0300	0.0300	0.0300
Operations and Maintenance Fund - Restricted	0.0500	0.0494	0.0500	0.0500
Bond and Interest Fund	None	0.0924	0.0913	0.1141
Liability, Protection, and Settlement Fund	None	0.0243	0.0234	0.0000
Audit Fund	0.0050	0.0030	0.0028	0.0042
Total		0.4441	0.4425	0.4433

Sauk Valley Community College District 506

Notes to Financial Statements

Note 4. Capital Assets and Commitments

A summary of the changes in capital assets for the College for the year ended June 30, 2011, is as follows:

	Balance June 30, 2010	Additions	Deletions	Balance June 30, 2011
Nondepreciated assets:				
Land	\$ 162,651	\$ -	\$ -	\$ 162,651
Construction in process	1,568,449	170,370	1,568,449	170,370
Total nondepreciated assets	1,731,100	170,370	1,568,449	333,021
Depreciated assets:				
Land improvements	1,492,675	13,559	-	1,506,234
Buildings	15,671,598	1,767,048	-	17,438,646
Equipment	5,618,941	365,421	75,576	5,908,786
Total depreciated capital assets	22,783,214	2,146,028	75,576	24,853,666
Less accumulated depreciation:				
Land improvements	775,264	29,876	-	805,140
Buildings	4,855,392	316,384	-	5,171,776
Equipment	4,948,508	312,480	75,576	5,185,412
Total accumulated depreciation	10,579,164	658,740	75,576	11,162,328
Depreciable assets, net	12,204,050	1,487,288	-	13,691,338
Capital assets, net	\$ 13,935,150	\$ 1,657,658	\$ 1,568,449	\$ 14,024,359

As of June 30, 2011, the College had outstanding commitments for future construction of approximately \$3,550,000.

Note 5. Long-Term Debt

The College issued general obligation bonds dated September 12, 2007 in the amount of \$3,705,000 to pay off general obligation debt certificates in the amount of \$3,600,000 dated June 9, 2007. The issue provided for serial retirement of principal on February 1 of each year with interest due February 1 and August 1, at rates of 3.80% - 3.85%. The issue was retired in 2011.

On July 6, 2010, the College issued general obligation debt certificates in the amount of \$6,895,000. The College issued general obligation bonds dated September 21, 2010 in the amount of \$6,805,000 and taxable general obligation bonds dated September 21, 2010 in the amount of \$510,000 to pay off general obligation debt certificates. The issue provides for serial retirement of principal on February 1 of each year from 2012 through 2016 with interest due February 1 and August 1, at a range of rates from 1% to 3%.

Sauk Valley Community College District 506

Notes to Financial Statements

Note 5. Long-Term Debt (Continued)

The following is a summary of the long-term debt activity for the year ended June 30, 2011:

	Balance June 30, 2010	Additions	Payments	Balance June 30, 2011	Due Within One Year
Bond obligations:					
Taxable bond 2010A	\$ -	\$ 510,000	\$ -	\$ 510,000	\$ 510,000
Long-term bond obligations:					
General obligation 2007 bonds	\$ 1,335,000	\$ -	\$ 1,335,000	\$ -	\$ -
General obligation debt certificates	-	6,895,000	6,895,000	-	-
General obligation 2010B bonds	-	6,805,000	-	6,805,000	1,060,000
Plus: Premiums	-	178,723	35,745	142,978	-
Total long-term bond obligations	1,335,000	13,878,723	8,265,745	6,947,978	1,060,000
Total bond obligations	\$ 1,335,000	\$ 14,388,723	\$ 8,265,745	\$ 7,457,978	\$ 1,570,000
Compensated absences	\$ 294,220	\$ 293,000	\$ (294,220)	\$ 293,000	\$ 293,000

The annual cash flow requirements of principal and interest are as follows:

Series 2010 Nontaxable

Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
2012	1.000%	\$ 1,060,000	\$ 180,756	\$ 1,240,756
2013	1.000%	1,655,000	122,200	1,777,200
2014	2.000%	1,705,000	105,650	1,810,650
2015	3.000%	1,410,000	71,550	1,481,550
2016	3.000%	975,000	29,250	1,004,250
Total nontaxable debt maturities		\$ 6,805,000	\$ 509,406	\$ 7,314,406

Series 2010 Taxable

Fiscal Year Ending June 30,	Interest Rate	Principal	Interest	Total
2012	1.200%	\$ 510,000	\$ 8,330	\$ 518,330
Total taxable debt maturity		\$ 510,000	\$ 8,330	\$ 518,330

The following is a schedule of the legal debt margin of the College as of June 30, 2011:

Assessed valuation - 2010 levy	\$ 1,548,159,612
Debt limit - 2.875% of assessed valuation	\$ 44,509,589
Less indebtedness	7,315,000
Legal debt margin, June 30, 2011	\$ 37,194,589

Sauk Valley Community College District 506

Notes to Financial Statements

Note 6. Retirement Commitments

The College contributes to the State Universities Retirement System of Illinois (SURS), a cost sharing multiple employer defined pension plan with a special funding situation whereby the State of Illinois (State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 21, 1941 to provide retirement annuities and other benefits for staff members and employees of the state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents and other beneficiaries of such employees. SURS is considered a component unit of the State of Illinois' financial reporting entity and is included in the State's financial reports as a pension trust fund. SURS is governed by Section 5/15, Chapter 40, of the Illinois Compiled Statutes. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to SURS, 1901 Fox Drive, Champaign, IL 61820 or by calling 1-800-275-7877.

Plan members are required to contribute 8% of their annual covered salary and substantially all employer contributions are made by the State of Illinois on behalf of the individual employers at an actuarially determined rate. The rate for June 30, 2011, 2010, and 2009 was 24.21%, 21.27%, and 18.61%, respectively, of annual covered payroll. The contribution requirements of plan members and employers are established and may be amended by the Illinois General Assembly. The employer contributions on behalf of the College to SURS for the years ended June 30, 2011, 2010, and 2009 were \$1,511,864, \$1,356,129, and \$860,936, respectively, equal to the required contributions for each year.

However, when college employees are paid from special trust or federal funds, which are administered by the College, the College must pay the retirement costs normally paid by the State. The employer contributions to SURS for the years ending June 30, 2011, 2010, and 2009 were \$34,521, \$33,162, and \$26,070, respectively, equal to the required contributions for each year.

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

Note 7. Accrued Compensated Absences

As of June 30, 2011, employees had earned but not taken annual vacation leave, which at salary rates in effect at the end of the year totaled approximately \$293,000. The College has accrued this amount on the statement of net assets.

Sauk Valley Community College District 506

Notes to Financial Statements

Note 8. Risk Management

The College is exposed to various risks of loss related to torts, property damage and general business risks. To cover such risks, the College participates in the Illinois Community College Risk Management Consortium (Consortium), which was established in 1981 by several Chicago area community colleges as a means of reducing the cost of general liability insurance. The Consortium is a public entity risk pool currently operating as a common risk management and insurance program for the member colleges. The main purpose of the Consortium is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and aggregate stop-loss reinsurance over the selected retention limit. No settlement has exceeded coverage since establishment of the Consortium. In 1992, the Consortium added statutory worker's compensation coverage. In fiscal year 2011, the College paid \$133,323 to the Consortium for property, liability and worker's compensation protection. Since the Consortium requests initial payments to cover substantially any losses to be incurred for that policy year, the College anticipates no further liabilities for incurred losses.

During the year ended June 30, 1993, the College adopted a partial self-insurance plan. The College is responsible for the first \$60,000 of covered medical expenses for each insured employee and covered family member. Any claims exceeding \$60,000 up to \$1,637,000 per individual are covered by a stop-loss policy purchased from the plan administrator. Claims exceeding \$1,637,000 are covered by an aggregate stop-loss policy. The College has accrued a liability of \$36,727 and \$92,094 as of June 30, 2011 and 2010, respectively, for claims incurred and reported as well as an estimate of claims incurred but not reported.

Balance, July 1, 2010	\$ 92,094
Claims incurred	1,571,514
Claims paid	(1,626,881)
Balance, June 30, 2011	<u>\$ 36,727</u>

Note 9. Related Party Transactions

Sauk Valley Community College provides office space and support services for the Foundation. The value of such in-kind benefits to the Foundation was approximately \$71,000 for the year ended June 30, 2011 and is recognized as both a revenue and expense in the internal statement of revenues, expenses, and changes in net assets.

Note 10. Pronouncements Issued But Not Yet Adopted

The following is a description of other GASB authoritative pronouncements, which have been issued but not yet adopted by the District

GASB Statement No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, effective for the District beginning with its year ending June 30, 2012. This Statement addresses the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit plans.

GASB Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements*, will be effective for the District beginning with its year ending June 30, 2013. This Statement improves financial reporting by addressing issues related to service concession arrangements.

Sauk Valley Community College District 506

Notes to Financial Statements

Note 10. Pronouncements Issued But Not yet Adopted (Continued)

GASB Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, will be effective for the District beginning with its year ending June 30, 2013. This Statement modifies certain requirements for inclusion of component units in the financial reporting entity.

GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, will be effective for the District beginning with its year ending June 30, 2013. The objective of this Statement is to incorporate into the GASB's authoritative literature certain accounting and financial reporting guidance that is included in certain Financial Accounting Standards Board AICPA pronouncements issued on or before November 30, 1989 that do not conflict with or contradict GASB pronouncements.

GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows Resources, and Net Position*, will be effective for the District beginning with its year ending June 30, 2013. This Statement provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources.

GASB Statement No. 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions-an amendment of GASB Statement No. 53*, will be effective for the District beginning with its year ending June 30, 2012. This Statement enhances comparability and improves financial reporting by clarifying the circumstances in which hedge accounting should continue when a swap counterparty, or a swap's counterparty's credit support provider, is replaced.

The District's management has not yet determined the effect these Statements will have on the District's financial statements.

Note 11. Component Unit

Sauk Valley Community College Foundation (the Foundation) is a legally separate, tax-exempt component unit of the College. In the past, the Foundation acted primarily as a fund-raising organization to provide scholarships to students attending the College; however, currently all donations are made directly to the College. The Board of the Foundation is self-perpetuating. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests are restricted for the benefit of the students of the College, and thereby the College itself, by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of students of the College, the Foundation is considered a component unit of the College. The Foundation is the sole member of a limited liability company that benefits the College. Sauk Valley Student Housing LLC was created to finance, construct and manage a student housing facility for Sauk Valley Community College. The Foundation has experienced financial difficulties over the past several years due to inadequate cash flows to support the debt service related to the construction of the student housing. As a result, the Foundation's wholly owned subsidiary, Sauk Valley Student Housing LLC, filed bankruptcy in March of 2011. Management has not included the assets, liabilities, net assets, revenues, and expenses of Sauk Valley Community College Foundation as these amounts are not reasonably determinable.

Supplementary Information

Sauk Valley Community College District 506

All Fund Types and Account Groups
Combined Balance Sheet
June 30, 2011

Assets	Educational Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund	Bond and Interest Fund	Operations and Maintenance Fund (Restricted)
Cash and cash equivalents	\$ 18,563	\$ 131,406	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	3,549,270	-	-	-	-	-	-
Restricted cash, cash equivalents and investments	-	-	2,581,452	332	6,113,008	738,524	10,477,560
Accounts receivable:							
Taxes	2,709,861	332,132	-	46,478	-	1,258,247	553,553
Student tuition	-	-	-	-	-	-	-
Other receivables	340,130	-	-	-	-	-	-
Accrued revenue	858,709	97,026	332,844	-	38,121	1,285	16,759
Due from other funds	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Deferred expenses	196,354	226	440,231	-	7,932	-	67,811
Debt issuance costs, net of amortization	-	-	-	-	-	56,219	-
Capital assets	-	-	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-	-	-
Amount available in Debt Service for retirement of general long-term debt	-	-	-	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-
Total assets	\$ 7,672,887	\$ 560,790	\$ 3,354,527	\$ 46,810	\$ 6,159,061	\$ 2,054,275	\$ 11,115,683
Liabilities and Fund Equity							
Accounts payable	\$ 176,136	\$ 31,569	\$ 50,556	\$ -	\$ 8,039	\$ -	\$ 81,786
Accrued expenses	448,620	35,092	21,275	-	7,390	107,756	175,240
Deferred revenue	2,348,554	486,036	36,183	32,466	-	879,688	386,506
Due to other funds	195,000	-	703,200	13,000	-	-	-
Due to student organizations	-	-	-	-	-	-	-
Obligations under capital lease agreement	-	-	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-	-	-
Plus: Unamortized bond premiums	-	-	-	-	-	142,978	-
Total liabilities	3,168,310	552,697	811,214	45,466	15,429	1,130,422	643,532
Fund Equity:							
Invested in general capital assets	-	-	-	-	-	-	-
Retained earnings - unreserved	-	-	-	-	-	-	-
Fund balances:							
Restricted	-	-	2,543,313	1,344	6,143,632	923,853	10,472,151
Unrestricted	4,504,577	8,093	-	-	-	-	-
Total fund equity	4,504,577	8,093	2,543,313	1,344	6,143,632	923,853	10,472,151
Total liabilities and fund equity	\$ 7,672,887	\$ 560,790	\$ 3,354,527	\$ 46,810	\$ 6,159,061	\$ 2,054,275	\$ 11,115,683

Auxiliary Enterprises Fund	Working Cash Fund	Trust and Agency Funds	General Fixed Assets	Long-Term Debt	Eliminations	Total (Memorandum Only)
\$ 309,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,396
100,000	-	-	-	-	-	3,649,270
-	2,292,136	40,489	-	-	-	22,243,501
-	-	-	-	-	-	4,900,271
-	-	-	-	-	-	-
-	-	-	-	-	-	340,130
73,625	3,179	-	-	-	-	1,421,548
716,200	195,000	-	-	-	(911,200)	-
4,007	-	-	-	-	-	4,007
27,532	-	-	-	-	(61,206)	678,880
-	-	-	-	-	-	56,219
-	-	-	25,186,688	-	-	25,186,688
-	-	-	(11,162,329)	-	-	(11,162,329)
-	-	-	-	923,853	(923,853)	-
-	-	-	-	6,391,147	(6,391,147)	-
\$ 1,230,791	\$ 2,490,315	\$ 40,489	\$ 14,024,359	\$ 7,315,000	\$ (8,287,406)	\$ 47,777,581
 \$ 42,615	 \$ -	 \$ 130	 \$ -	 \$ -	 \$ -	 \$ 390,831
519	-	-	-	-	-	795,892
122,768	-	-	-	-	(61,206)	4,230,995
-	-	-	-	-	(911,200)	-
-	-	40,359	-	-	-	40,359
-	-	-	-	7,315,000	-	7,315,000
-	-	-	-	-	-	142,978
165,902	-	40,489	-	7,315,000	(972,406)	12,916,055
 -	 -	 -	 14,024,359	 -	 (7,315,000)	 6,709,359
1,064,889	-	-	-	-	-	1,064,889
-	2,490,315	-	-	-	-	22,574,608
-	-	-	-	-	-	4,512,670
1,064,889	2,490,315	-	14,024,359	-	(7,315,000)	34,861,526
\$ 1,230,791	\$ 2,490,315	\$ 40,489	\$ 14,024,359	\$ 7,315,000	\$ (8,287,406)	\$ 47,777,581

Sauk Valley Community College District 506

All Fund Types

Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances

Year Ended June 30, 2011

	Educational Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund
Revenues:					
Local tax revenue	\$ 3,740,138	\$ 458,756	\$ -	\$ 53,539	\$ 178,864
ICCB grants	2,521,694	325,467	274,736	-	-
All other state revenue	432,547	53,461	726,613	-	-
Federal revenue	6,423	-	6,475,060	-	-
Student tuition and fees	5,182,841	571,048	-	-	-
All other revenue	195,522	9,945	266,664	7	92,954
Revenues for on behalf payments - State portion of SURS payments	1,365,553	117,305	-	-	37,450
Total revenue	13,444,718	1,535,982	7,743,073	53,546	309,268
Expenditures:					
Instruction	4,860,267	-	274,879	-	-
Academic support	1,153,392	-	98,058	-	-
Student services	1,151,175	-	503,787	-	-
Public services	211,363	-	542,266	-	-
Independent operations	-	-	-	-	-
Operations and maintenance	-	1,451,433	9,073	-	240,791
Institutional support	2,445,492	-	4,152	46,371	354,701
Scholarships, student grants, and waivers	859,580	-	6,211,310	-	-
Depreciation	-	-	-	-	-
Revenue for on behalf payments - state portion of SURS payments	1,365,553	117,305	-	-	37,450
Total expenditures	12,046,822	1,568,738	7,643,525	46,371	632,942
Excess (deficiency) of revenues over expenditures	1,397,896	(32,756)	99,548	7,175	(323,674)
Other financing sources (uses):					
Operating transfers in	-	40,000	-	-	-
Operating transfers (out)	(40,000)	-	-	-	-
Excess (deficiency) of revenues over expenditures and other financing sources (uses)	1,357,896	7,244	99,548	7,175	(323,674)
Fund balances, beginning of year	3,146,681	849	2,443,765	(5,831)	6,467,306
Fund balance, June 30, 2011	\$ 4,504,577	\$ 8,093	\$ 2,543,313	\$ 1,344	\$ 6,143,632

Bond and Interest Fund	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	Working Cash Fund	General Fixed Assets	Eliminations	Total (Memorandum Only)
\$ 1,578,541	\$ 762,029	\$ -	\$ -	\$ -	\$ -	\$ 6,771,867
-	-	-	-	-	-	3,121,897
-	-	-	-	-	-	1,212,621
-	-	-	-	-	-	6,481,483
-	-	283,347	-	-	(2,677,473)	3,359,763
15,595	13,809,339	2,302,935	519,531	-	(16,359,831)	852,661
		26,077	-	-	-	1,546,385
1,594,136	14,571,368	2,612,359	519,531	-	(19,037,304)	23,346,677
-	344,054	-	-	(142,610)	-	5,336,590
-	61,189	-	-	-	-	1,312,639
-	1,250	-	-	(1,250)	-	1,654,962
-	-	-	-	-	-	753,629
-	-	2,314,695	-	-	(2,126,741)	187,954
-	21,739	-	-	(27,881)	-	1,695,155
1,458,547	7,622,733	-	-	(576,208)	(8,230,000)	3,125,788
-	-	-	-	-	(2,700,563)	4,370,327
-	-	-	658,740	-	-	658,740
		26,077	-	-	-	1,546,385
1,458,547	8,050,965	2,340,772	-	(89,209)	(13,057,304)	20,642,169
135,589	6,520,403	271,587	519,531	89,209	(5,980,000)	2,704,508
-	-	(100,000)	-	-	60,000	-
-	-	100,000	-	-	(60,000)	-
135,589	6,520,403	271,587	519,531	89,209	(5,980,000)	2,704,508
788,264	3,951,748	793,302	1,970,784	13,935,150	(1,335,000)	32,157,018
\$ 923,853	\$ 10,472,151	\$ 1,064,889	\$ 2,490,315	\$ 14,024,359	\$ (7,315,000)	\$ 34,861,526

Sauk Valley Community College District 506**Schedule of Assessed Valuation, Tax Rates****and Tax Extensions****Levy Years 2010, 2009 and 2008**

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

	2010	2009	2008
Assessed Valuations:			
Whiteside County	\$ 719,290,905	\$ 704,385,747	\$ 684,810,994
Lee County	564,936,306	556,439,413	534,471,066
Ogle County	116,376,659	115,092,589	114,278,124
Henry County	2,505,501	2,384,840	2,145,344
Bureau County	72,495,141	68,378,042	66,037,972
Carroll County	72,555,100	71,069,018	69,950,330
	<u>\$ 1,548,159,612</u>	<u>\$ 1,517,749,649</u>	<u>\$ 1,471,693,830</u>
Tax Rates:			
Educational Fund	0.2450	0.2450	0.2450
Operations and Maintenance Fund	0.0300	0.0300	0.0300
Operations and Maintenance Fund-Restricted	0.0500	0.0500	0.0494
Bond and Interest Fund	0.1141	0.0913	0.0924
Liability, Protection and Settlement Fund	0.0000	0.0234	0.0243
Audit Fund	<u>0.0042</u>	<u>0.0028</u>	<u>0.0030</u>
	<u>0.4433</u>	<u>0.4425</u>	<u>0.4441</u>
Tax Extensions:			
Educational Fund	\$ 3,792,991	\$ 3,718,487	\$ 3,605,650
Operations and Maintenance Fund	464,448	455,325	441,508
Operations and Maintenance Fund-Restricted	774,080	758,875	727,017
Bond and Interest Fund	1,766,450	1,386,398	1,359,845
Liability, Protection and Settlement Fund	-	355,153	357,622
Audit Fund	<u>65,023</u>	<u>42,497</u>	<u>44,151</u>
	<u>\$ 6,862,992</u>	<u>\$ 6,716,735</u>	<u>\$ 6,535,792</u>

Sauk Valley Community College District 506

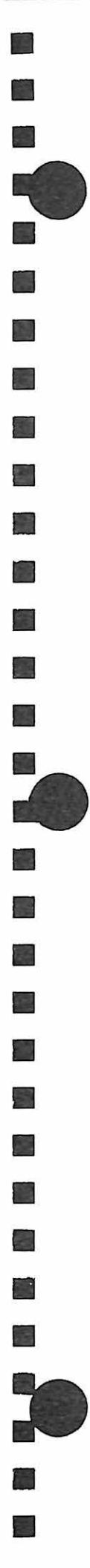
Schedule of Assessed Values, Tax Rates, Extensions, Collections and Legal Debt Margin June 30, 2011

	2010	2009
ASSESSED VALUATION	\$ 1,548,159,612	\$ 1,517,749,649
COMBINED RATE	0.4433	0.4425
TAXES EXTENDED	\$ 6,862,992	\$ 6,716,735
TOTAL COLLECTED TO JUNE 30, 2010	\$ 1,962,721	\$ 1,925,518
PERCENT COLLECTED TO JUNE 30, 2010	28.60%	28.67%
UNCOLLECTED AT JUNE 30, 2009	\$ 4,900,271	\$ 4,791,217

	2010 TAXES EXTENDED		
	Uncollected June 30, 2011	Allowance for Uncollectible Taxes	Balance After Allowance
Educational	\$ 2,709,861	\$ -	\$ 2,709,861
Operations and Maintenance	332,132	-	332,132
Operations and Maintenance - Restricted	553,553	-	553,553
Bond and Interest	1,258,247	-	1,258,247
Liability, Protection and Settlement	-	-	-
Audit	46,478	-	46,478
Total	\$ 4,900,271	\$ -	\$ 4,900,271

The following is a schedule of the legal debt margin of the College as of June 30, 2011:

Assessed valuation - 2010 levy	<u>\$ 1,548,159,612</u>
Debt limit - 2.875% of assessed valuation	<u>\$ 44,509,589</u>
Less indebtedness	<u>7,315,000</u>
Legal debt margin, June 30, 2011	<u>\$ 37,194,589</u>



Special Reports Section

Uniform Financial Statements

Sauk Valley Community College District 506

All Funds Summary
Uniform Financial Statement #1
Year Ended June 30, 2011

	Operations and Maintenance							Liability, Protection and Settlement Fund			Total
	Educational Fund	Maintenance Fund	Fund - Restricted	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund			
Fund balance, July 1, 2010	\$ 3,146,681	\$ 849	\$ 3,951,748	\$ 788,264	\$ 793,302	\$ 2,443,765	\$ 1,970,784	\$ (5,831)	\$ 6,467,306	\$ 19,556,868	
Revenues:											
Local tax revenue	3,740,138	458,756	762,029	1,578,541	-	-	-	53,539	178,864	6,771,867	
ICCB grants	2,521,694	325,467	-	-	-	274,736	-	-	-	3,121,897	
All other state revenue	432,547	53,461	-	-	-	726,613	-	-	-	1,212,621	
Federal revenue	6,423	-	-	-	-	6,475,060	-	-	-	6,481,483	
Student tuition and fees	5,182,841	571,048	-	-	283,347	-	-	-	-	6,037,236	
All other revenue	195,522	9,945	13,809,339	15,595	2,302,935	266,664	519,531	7	92,954	17,212,492	
Revenues for on behalf payments-											
State portion of SURS payments	1,365,553	117,305	-	-	26,077	-	-	-	37,450	1,546,385	
Total revenue	13,444,718	1,535,982	14,571,368	1,594,136	2,612,359	7,743,073	519,531	53,546	309,268	42,383,981	
Expenditures:											
Instruction	4,860,267	-	344,054	-	-	274,879	-	-	-	5,479,200	
Academic support	1,153,392	-	61,189	-	-	98,058	-	-	-	1,312,639	
Student services	1,151,175	-	1,250	-	-	503,787	-	-	-	1,656,212	
Public services	211,363	-	-	-	-	542,266	-	-	-	753,629	
Independent operations	-	-	-	-	2,314,695	-	-	-	-	2,314,695	
Operations and maintenance	-	1,451,433	21,739	-	-	9,073	-	-	240,791	1,723,036	
Institutional support	2,445,492	-	7,622,733	1,458,547	-	4,152	-	46,371	354,701	11,931,996	
Scholarships, student grants, and waivers	859,580	-	-	-	-	6,211,310	-	-	-	7,070,890	
Expenditures for on behalf payments-											
State portion of SURS payments	1,365,553	117,305	-	-	26,077	-	-	-	37,450	1,546,385	
Total expenditures	12,046,822	1,568,738	8,050,965	1,458,547	2,340,772	7,643,525	-	46,371	632,942	33,788,682	
Net transfers	(40,000)	40,000	-	-	-	-	-	-	-	-	
Fund balance, June 30, 2011	\$ 4,504,577	\$ 8,093	\$ 10,472,151	\$ 923,853	\$ 1,064,889	\$ 2,543,313	\$ 2,490,315	\$ 1,344	\$ 6,143,632	\$ 28,152,167	

Sauk Valley Community College District 506

Summary of Fixed Assets and Debt

Uniform Financial Statement #2

Year Ended June 30, 2011

	Fixed Asset/Debt Account Groups				Fixed Asset/Debt Account Groups		
	July 1, 2010	Additions	Deletions		June 30, 2011		
Fixed assets:							
Sites and improvements	\$ 1,655,326	\$ 13,559	\$ -	\$ 1,668,885			
Buildings, additions and improvements	15,671,598	1,767,048	-	17,438,646			
Equipment	5,618,941	365,421	75,576	5,908,786			
Construction in process	1,568,449	170,370	1,568,449	170,370			
	24,514,314	2,316,398	1,644,025	25,186,687			
Accumulated depreciation	(10,579,164)	(658,740)	(75,576)	(11,162,328)			
Net fixed assets	\$ 13,935,150	\$ 1,657,658	\$ 1,568,449	\$ 14,024,359			
Debt:							
Bonds payable	\$ 1,335,000	\$ 14,210,000	\$ 8,230,000	\$ 7,315,000			
Plus: premium	-	178,723	35,745	142,978			
Total debt	\$ 1,335,000	\$ 14,388,723	\$ 8,265,745	\$ 7,457,978			

Sauk Valley Community College District 506

Operating Funds Revenues and Expenditures

Uniform Financial Statement #3

Year Ended June 30, 2011

	Educational Fund	Operations and Maintenance Fund	Total Operating Funds
Operating Revenues by Source:			
Local Government:			
Property taxes	\$ 3,740,138	\$ 458,756	\$ 4,198,894
Chargeback revenue	-	-	-
Total local government	3,740,138	458,756	4,198,894
State Government:			
ICCB credit hour grants	1,238,560	153,080	1,391,640
ICCB equalization grants	1,097,680	135,668	1,233,348
ICCB - career and technical education	132,054	-	132,054
Corporate personal property replacement taxes	432,547	53,461	486,008
ICCB - other	53,400	36,719	90,119
Total state government	2,954,241	378,928	3,333,169
Federal Government -			
Department of Education	6,423	-	6,423
Total federal government	6,423	-	6,423
Student Tuition and Fees:			
Tuition	4,657,979	571,048	5,229,027
Fees	524,862	-	524,862
Total tuition and fees	5,182,841	571,048	5,753,889
Other Sources:			
Sales and service fees	134,219	-	134,219
Facilities revenue	-	2,125	2,125
Investments revenue	26,264	716	26,980
Other - miscellaneous	35,039	7,104	42,143
Revenue for on behalf payments-			
State portion of SURS payments	1,365,553	117,305	1,482,858
Total other revenue	1,561,075	127,250	1,688,325
Total revenue	13,444,718	1,535,982	14,980,700
Less: Non-operating items* -			
Tuition chargeback revenue	-	-	-
Adjusted revenue	\$ 13,444,718	\$ 1,535,982	\$ 14,980,700

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

Sauk Valley Community College District 506

Restricted Purposes Funds Revenue and Expenditures Uniform Financial Statement #4 Year Ended June 30, 2011

Revenue by sources:

State Government:

ICCB - Workforce Development Grants	\$ 53,221
ICCB - Vocational Education	77,258
ICCB - Adult Education	144,257
ISAC - Monetary Award Grants	78,309
Illinois Veterans' Grants	582,820
Other	65,484
Total state government	1,001,349

Federal Government:

Department of Education	5,915,528
Other	559,532
Total federal government	6,475,060

Other sources (uses):

Investment gains	266,664
Total restricted purposes funds revenue	7,743,073

Restricted Purposes Funds Expenditures:

By Program:

Instruction	274,879
Academic support	98,058
Student services	503,787
Public services	542,266
Independent operations	-
Operations and maintenance	9,073
Institutional support	4,152
Scholarships, student grants, and waivers	6,211,310
Total restricted purposes funds expenditures	\$ 7,643,525

(continued)

Sauk Valley Community College District 506

Restricted Purposes Funds Revenue and Expenditures
Uniform Financial Statement #4 (Continued)
Year Ended June 30, 2011

Expenditures By Object:

Salaries	\$ 1,067,478
Employee benefits	113,779
Contractual services	69,799
General materials and supplies	233,651
Travel and conference expense	53,138
Capital outlay	3,199
Scholarships, student grants, and waivers	6,021,366
Other	81,115
Total restricted purposes funds expenditures	<u>\$ 7,643,525</u>

Sauk Valley Community College District 506

Current Funds* Expenditures By Activity

Uniform Financial Statement #5

Year Ended June 30, 2011

Instruction:

Instructional programs	\$ 5,086,982
Other	48,164
Total instruction	5,135,146

Academic support:

Library	257,421
Instructional materials center	137
Academic computing support	449,660
Academic administration and planning	400,036
Other	144,196
Total academic support	1,251,450

Student services:

Admissions and records	209,413
Counseling and career guidance	705,568
Financial aid administration	216,303
Social and cultural development	8,875
Administration	104,809
Other	409,994
Total student services support	1,654,962

Public services/continuing education:

Community education	211,363
Community services	433,543
Other	108,723
Total public services/continuing education	753,629

Auxiliary services

Operations and maintenance of plant:

Maintenance	321,377
Custodial services	377,339
Grounds	131,350
Campus security	249,864
Utilities	452,627
Administration	165,042
Other	3,698
Total operations and maintenance of plant	\$ 1,701,297

(continued)

Sauk Valley Community College District 506

Current Funds* Expenditures By Activity
Uniform Financial Statement #5 (Continued)
Year Ended June 30, 2011

Institutional support:

Executive management	\$ 442,280
Fiscal operations	453,242
Community relations	310,001
Administrative support services	243,402
Board of trustees	82,226
General institution	599,748
Institutional research	158,881
Administrative data processing	559,427
Other	<u>1,509</u>

Total institutional support 2,850,716

Scholarships, student grants, and waivers 7,070,890

Expenditures for on behalf payments -
State portion of SURS payments 1,546,385

Total current funds expenditures \$ 24,279,170

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

Sauk Valley Community College District 506

**Certificate of Chargeback Reimbursement
For Fiscal Year 2012**

All fiscal year 2011 noncapital audited operating expenditures for the past fiscal year from the following funds:

1	Educational Fund	\$ 10,675,970
2	Operations and Maintenance Fund	\$ 1,448,489
3	Public Building Commission Operations and Maintenance Fund	\$ -
4	Bond and Interest Fund	\$ 1,458,547
5	Public Building Commission Rental Fund	\$ -
6	Restricted Purposes Fund	\$ 7,640,326
7	Audit Fund	\$ 46,371
8	Liability, Protection, and Settlement Fund	\$ 595,492
9	Auxiliary Enterprises Fund (subsidy only)	\$ -
10	Total noncapital expenditures (sum of lines 1 - 9)	\$ 21,865,195
11	Depreciation on capital outlay expenditures from sources other than state and federal funds	\$ 738,071
12	Total costs included (line 10 plus line 11)	\$ 22,603,266
13	Total certified semester credit hours for FY 2011	53,323
14	Per capita cost (line 12 divided by line 13)	\$ 423.89
15	All FY 2011 state and federal operating grants for noncapital expenditures, except ICCB grants	\$ 7,571,513
16	FY 2011 state and federal grants per semester credit hour (line 15 divided by line 13)	\$ 141.99
17	District's average ICCB grant rate for FY 2012	\$ 27.68
18	District's student tuition and fee rate per semester credit hour for FY 2012	\$ 99.00
19	Chargeback reimbursement per semester credit hour (line 14 less lines 16, 17 and 18)	\$ 155.22

Approved: John Doe Chief Fiscal Officer

18/11/11
Date

Approved: George W. Bush Chief Executive Officer

10-11-11
Date

ICCB State Grant Financial – Compliance Section



**Independent Auditor's Report on Compliance with State Requirements for
Workforce Development Grant, Adult Education and Family Literacy Grants, Career and Technical
Education – Program Improvement Grants, and Student Success Grants**

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

We have audited the accompanying financial statements of the Workforce Development Grant, State Adult Education and Family Literacy Grants, Career and Technical Education – Program Improvement Grants, and Student Success Grants of Sauk Valley Community College District 506 (the College) as of and for the year ended June 30, 2011 and the related statements of revenues, expenditures, and changes in fund balance for the year then ended. These financial statements are the responsibility of the College's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the grant policy 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. We believe that our audit provides a reasonable basis for our opinion.

The financial statements presented are only for the grant programs referred to above and are not intended to present the financial position or results of operations of Sauk Valley Community College District 506.

In our opinion, such financial statements referred to above present fairly, in all material respects, the financial position of the Workforce Development Grant, State Adult Education and Family Literacy Grants, Career and Technical Education – Program Improvement Grants, and Student Success Grants of the College at June 30, 2011, and the results of their operations for the year then ended in conformity with auditing standards generally accepted in the United States of America.

Our audits were made for the purpose of forming an opinion on the grant programs' financial statements taken as a whole for each of the grant programs referred to in the first paragraph. The supplementary information included on the ICCB compliance statement for the Workforce Development Grant and the ICCB compliance statement for the State Adult Education and Family Literacy Grants is presented for purposes of additional analysis and is not a required part of the basic financial statements of the Workforce Development Grant and the State Adult Education and Family Literacy Grants. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We have also issued a report dated October 10, 2011, on our consideration of the grant programs' compliance with certain provisions of laws, regulations and grant policy guidelines of the Illinois Community College Board's *Fiscal Management Manual*.

McGladrey & Pullen, LLP

Rockford, Illinois
October 10, 2011

Sauk Valley Community College District 506

**Workforce Development (Business/Industry) Grant
Balance Sheet
June 30, 2011**

Assets

Cash	\$	782
Due from governmental unit		<u>52,439</u>
Total assets	\$	<u>53,221</u>

Liabilities and Fund Balance

Liabilities, due to intergovernmental fund	\$	53,221
Fund balance		<u>-</u>
Total liabilities and fund balance	\$	<u>53,221</u>

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

**Workforce Development (Business/Industry) Grant
Statement of Revenues, Expenditures,
and Changes in Fund Balance
Year Ended June 30, 2011**

Revenues*	
State sources	<u>\$ 53,221</u>
Expenditures	
Current year's grant:	
Salaries	49,528
Contractual services	<u>3,693</u>
Total expenditures	<u>53,221</u>
Excess of revenues over expenditures	-
Fund balance, beginning of year	
Fund balance, end of year	<u>\$ -</u>

*ICCB grant funds only.

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

**ICCB Compliance Statement for Workforce
Development (Business/Industry) Grant
Total Expenditures for ICCB Grant Funds Only
Year Ended June 30, 2011**

	General	Devel. Office	Operation of Workforce	Total
Expenditures from grant sources only -				
Personnel (salaries and benefits)*	\$ 22,288	\$ 27,240	\$ 49,528	
Contractual services	3,693	-	3,693	
Totals	\$ 25,981	\$ 27,240	\$ 53,221	

* Salaries charged to this grant should be paid commensurate with the percentage of time spent working on business and industry/economic development activities. Staff development and travel costs should only be paid for staff that spend 51% or more of their time on work in the business assistance center or economic development office.

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

State Adult Education and Family Literacy Grants

Balance Sheet

June 30, 2011

Assets	State Basic	Public Assistance	Performance	Total (Memorandum Only)
Cash	\$ 836	\$ 49	\$ 44	\$ 929
Due from governmental unit	60,879	15,050	10,486	86,415
Total assets	\$ 61,715	\$ 15,099	\$ 10,530	\$ 87,344
 Liabilities and Fund Balance				
Liabilities				
Accrued expenditures	\$ 5,715	\$ 8,068	\$ 8,980	\$ 22,763
Due to intergovernmental fund	56,000	7,031	1,550	64,581
	61,715	15,099	10,530	87,344
Fund balance	-	-	-	-
Total liabilities and fund balance	\$ 61,715	\$ 15,099	\$ 10,530	\$ 87,344

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

State Adult Education and Family Literacy Grants
Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended June 30, 2011

	State Basic	Public Assistance	Performance	Total (Memorandum Only)
Revenues*				
State sources	\$ 91,319	\$ 30,533	\$ 22,405	\$ 144,257
Expenditures by program:				
Instruction	44,330	17,250	8,801	70,381
Social work services	7,307	2,235	301	9,843
Guidance services	9,193	2,933	1,012	13,138
Assessment and testing	9,363	4,107	1,895	15,365
Literacy services	20	14	6	40
Total instructional and student services	70,213	26,539	12,015	108,767
Improvement of instructional services	3,905	715	4,278	8,898
General administration	5,859	952	2,226	9,037
Workforce coordination	3,052	507	270	3,829
Data and information services	8,290	1,820	3,616	13,726
Total program support	21,106	3,994	10,390	35,490
Total expenditures	91,319	30,533	22,405	144,257
Excess of revenues over expenditures	-	-	-	-
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ -	\$ -

* ICCB grant funds only.

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

State Adult Education and Family Literacy Grants
Expenditures Amounts and Percentages for ICCB Funds Only
Year Ended June 30, 2011

State Basic	Audited Expenditure Amount	Actual Expenditure Percentage
Instruction (45% minimum required)	\$ 44,330	48.5%
General administration (9% maximum allowed)	\$ 5,859	6.4%

State Public Assistance	Audited Expenditure Amount	Actual Expenditure Percentage
Instruction (45% minimum required)	\$ 17,250	56.5%
General administration (9% maximum allowed)	\$ 952	3.1%

See Notes to the Financial Statements - Grant Programs.

Sauk Valley Community College District 506

Career and Technical Education - Program Improvement Grants

Balance Sheet

June 30, 2011

Assets

Cash	\$	-
------	----	---

Liabilities and Fund Balance

Liabilities	\$	-
-------------	----	---

Fund balance	-	-
--------------	---	---

Total liabilities and fund balance	\$	-
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See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

Career and Technical Education - Program Improvement Grants

Statement of Revenues, Expenditures,

and Changes in Fund Balance

Year Ended June 30, 2011

Revenues*

State sources	\$ 10,777
---------------	-----------

Expenditures

Current year's grant:	10,777
-----------------------	--------

Materials and supplies	10,777
------------------------	--------

Capital outlay	-
----------------	---

Total expenditures	10,777
---------------------------	---------------

Excess of revenues over expenditures	-
---	----------

Fund balance, beginning of year	-
---------------------------------	---

Fund balance, end of year	\$ -
---------------------------	------

*ICCB grant funds only.

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

Student Success Grants
Balance Sheet
June 30, 2011

Assets

Cash	\$	<u>38,506</u>
------	----	---------------

Liabilities and Fund Balance

Accounts Payable	\$	12,061
Accrued Payroll		1,089
Deferred revenue		<u>25,356</u>

Total liabilities		<u>38,506</u>
--------------------------	--	---------------

Fund balance		<u>-</u>
--------------	--	----------

Total liabilities and fund balance	\$	<u>38,506</u>
---	----	---------------

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

Student Success Grants

**Statement of Revenues, Expenditures,
and Changes in Fund Balance**

Year Ended June 30, 2011

Revenues*

State sources	\$ 66,481
---------------	-----------

Expenditures

Current year's grant:	
Salaries	21,293
Instructional materials	45,188
	<hr/>
Total expenditures	66,481

Excess of revenues over expenditures

Fund balance, beginning of year	-
Fund balance, end of year	<hr/> <hr/> \$ -

*ICCB grant funds only.

See Notes to Financial Statements - Grant Programs.

Sauk Valley Community College District 506

Notes to Financial Statements - Grant Programs

Note 1. Description of Programs

Career and Technical Education – Program Improvement Grants Program

Grant funding recognizes that keeping career and technical education programs current and reflective of the highest quality practices in the workplace is necessary to prepare students to be successful in their chosen careers and to provide employers with the well trained workforce they require. The grant funds are dedicated to enhancing instruction and academic support activities to strengthen and improve career and technical programs and services.

Workforce Development (Business/Industry) Grant Program

Provides funding for a business/industry center at every college to provide a variety of employment training and business services outside of the classroom.

Student Success Grants Program

Provides needed supplemental services to assist students in developing the academic skills necessary to remedy or correct educational deficiencies to allow the attainment of college educational goals.

State Adult Education and Family Literacy Grants Program

State Basic

Grant awarded to Adult Education and Family Literacy providers to establish special classes for the instruction of persons of age 21 and over or persons under the age of 21 and not otherwise in attendance in public school. This grant is for the purpose of providing adults in the community instruction as may be necessary to increase their qualifications for employment or other means of self-support and to increase their ability to meet their responsibilities as citizens including courses of instruction regularly accepted for graduation from elementary or high schools and for Americanization and General Education Development Review classes. Included in this grant are funds for support services, such as student transportation and childcare facilities or provision.

Public Assistance

Grant awarded to Adult Education and Family Literacy providers to pay for any fees, books, and materials incurred in the program for students who are identified as recipients of public assistance.

Performance

Grant awarded to Adult Education and Family Literacy providers based on performance outcomes.

Sauk Valley Community College District 506

Notes to Financial Statements - Grant Programs

Note 2. Significant Accounting Policies

General: The accompanying statements include only those transactions resulting from the Illinois Community College Board (ICCB) Career and Technical Education – Program Improvement, Workforce Development Components, Student Success Grants, and State Adult Education and Family Literacy Grant Programs. These transactions have all been accounted for in the Restricted Purposes Fund.

Basis for accounting: The statements have been prepared on the modified accrual basis of accounting. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 2011. Funds obligated for goods prior to June 30 for which the goods are received prior to August 31, 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 are not capitalized.

Note 3. Payments of Prior Year's Encumbrances

Payments of prior year's encumbrances for goods received prior to August 31 are reflected as expenditures during the current fiscal year.



**Independent Auditor's Report on Compliance Based on
an Audit of Financial Statements Performed in Accordance with
Auditing Standards Generally Accepted in the United States of America**

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

We have audited the financial statements as of and for the year ended June 30, 2011 of the Workforce Development Grant, State Adult Education and Family Literacy Grants, Career and Technical Education – Program Improvement Grants, and Student Success Grants of Sauk Valley Community College District 506 (the College), and have issued our report thereon dated October 10, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

As part of obtaining reasonable assurance about whether the financial statements of the Workforce Development Grant, State Adult Education and Family Literacy Grants, Career and Technical Education – Program Improvement Grants, and Student Success Grants of the College are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and grant policy guidelines of the Illinois Community College Board's *Fiscal Management Manual*, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under auditing standards generally accepted in the United States of America.

This report is intended for the information of the Board of Trustees, management of Sauk Valley Community College District 506, and the Illinois Community College Board. It is not intended to be used and should not be used by anyone other than these specified parties.

McGladrey & Pullen, LLP

Rockford, Illinois
October 10, 2011



**Independent Auditor's Report
on the Schedule of Enrollment Data and Other Bases
Upon Which Claims are Filed**

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

We have examined the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed of Sauk Valley Community College District 506 (the College) for the year ended June 30, 2011. The Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed is the responsibility of the College's management. Our responsibility is to express an opinion on the schedule based upon our examination.

Our examination was made in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*, attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included such procedures as we considered necessary in the circumstances.

In our opinion, the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed is fairly presented in accordance with the provisions of the aforementioned guidelines.

McGladrey & Pullen, LLP

Rockford, Illinois
October 10, 2011

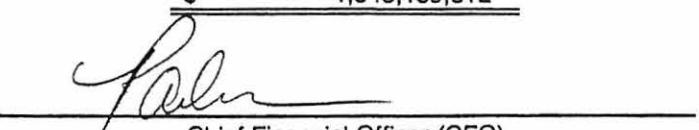
Sauk Valley Community College District 506

Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed

Year Ended June 30, 2011

Categories	Total Semester Credit Hours by Term (In-District and Out-of-District Reimbursable)							
	Summer 2010		Fall 2010		Spring 2011		Total	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Baccalaureate	3,076.0	-	15,046.0	-	14,514.0	-	32,636.0	-
Business Occupational	427.0	-	1,947.0	71.5	1,785.0	19.5	4,159.0	91.0
Technical Occupational	244.0	-	2,172.0	-	2,118.0	-	4,534.0	-
Health Occupational	647.0	-	2,630.0	18.0	2,386.0	56.0	5,663.0	74.0
Remedial Development	472.0	-	2,621.0	-	1,865.0	-	4,958.0	-
Adult Basic Education/Adult Secondary Education	-	227.0	-	507.0	-	474.0	-	1,208.0
Total credit hours verified	4,866.0	227.0	24,416.0	596.5	22,668.0	549.5	51,950.0	1,373.0

	In-District	Attending Out-of-District on Chargeback or Contractual Agreement	Total
Semester credit hours	<u>51,439.00</u>	<u>1,057.00</u>	<u>52,496.00</u>
District 2010 equalized assessed valuation		\$ <u>1,548,159,612</u>	

George Melvin
Chief Executive Officer (CEO) Pauline
Chief Financial Officer (CFO)

Sauk Valley Community College District 506

Reconciliation of Total Reimbursable Semester Credit Hours
Year Ended June 30, 2011

	Total Unrestricted Credit Hours	Total Unrestricted Credit Hours		Total Restricted Credit Hours	Total Restricted Credit Hours	
		Certified to the ICCB	Difference		Certified to the ICCB	Difference
Baccalaureate	32,636.0	32,636.0	-	0.0	0.0	-
Business Occupational	4,159.0	4,159.0	-	91.0	91.0	-
Technical Occupational	4,534.0	4,534.0	-	-	-	-
Health Occupational	5,663.0	5,663.0	-	74.0	74.0	-
Remedial Development	4,958.0	4,958.0	-	-	-	-
Adult Basic Education/Adult Secondary Education	-	-	-	1,208.0	1,208.0	-
Total	51,950.0	51,950.0	-	1,373.0	1,373.0	-

Reconciliation of In-District/Chargeback and Cooperative/
Contractual Agreement Credit Hours
Year Ended June 30, 2011

	Total Attending	Total Attending as Certified to the ICCB	Difference
Reimbursable in-district residents	51,439.00	51,439.00	-
Reimbursable out-of-district on chargeback or contractual agreement	1,057.00	1,057.00	-
	52,496.00	52,496.00	-

Sauk Valley Community College District 506
Student Residency Verification Process
Year Ended June 30, 2011

The following procedures detail the process for verifying the residency status of the students of Sauk Valley Community College District 506 (the College).

An in-district student is one whose legal residence is within the boundaries of the Sauk Valley Community College District. New students to the district must reside in the district at least 30 days prior to registration to be eligible for in-district tuition. All students applying for admission to the College are required to certify on the Student Information Form that the address given is correct. They will be subject to dismissal if found inaccurate. Returned mail to the College creates cause to question residency. If an address is questioned, the student will be coded as out-of-district and must display proof of residency in order to regain in-district status. Proof of residency may include a driver's license, voter's registration card, property tax bill, or an apartment lease. For tuition purposes only (not for State funding classification), in-district tuition will be granted to a student who presents either a recent paycheck stub from an in-district employer, a property tax bill for in-district property owned by the student, or an authorized chargeback form. Residents of states other than Illinois will be classified as out-of-state.

Sauk Valley Community College District 506
Summary of Assessed Valuations
Most Recent Three Years
Year Ended June 30, 2011

Tax Levy Year	Equalized Assessed Valuation
2010	\$ 1,548,159,612
2009	1,517,749,649
2008	1,471,693,830



**Independent Auditor's Report on Internal Control
Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited the financial statements of the business-type activities of Sauk Valley Community College District 506 (the College) as of and for the year ended June 30, 2011, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 10, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the College is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Trustees, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey & Pullen, LLP

Rockford, Illinois
October 10, 2011



**Independent Auditor's Report on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Program and
on Internal Control Over Compliance in Accordance with OMB Circular A-133**

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

Compliance

We have audited Sauk Valley Community College District 506's (the College) compliance with requirements described in OMB Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2011. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the College's management. Our responsibility is to express an opinion on the College's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the College's compliance with those requirements.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

Internal Control Over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the College's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Trustees, management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

McGladrey & Pullen, LLP

Rockford, Illinois
October 10, 2011

Sauk Valley Community College District 506

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title:	Federal CFDA Number	Pass-Through Grant Number	Expenditures
U.S. Department of Education:			
Student Financial Aid Cluster:			
Federal Direct Student Loan	84.268		\$ 1,018,047
Supplemental Educational Opportunity Grant	84.007		68,853
Academic Competitiveness Grant	84.375		55,947
College Work Study Program	84.033		200,435
Pell Grant Program	84.063		4,115,370
Pell Grant Program - Administrative allowance	84.063		5,085
Total Student Financial Aid Cluster			<u>5,463,737</u>
Post 911 Veteran's Education Assistance	64.028		51,434
Student Support Services	84.042A		280,549
Passed through the Illinois Community College Board:			
VE Title III E Tech Prep	84.243A	09PCCS5060	65,561
CTE Regional Collaboration	84.048	10RC506	4,000
CTE Innovation	84.048	CTEL10506	4,816
CTE Perkins Postsecondary	84.048	CTE50610	164,765
Women in Criminal Justice	84.048	09D267.21	1,221
Women in Engineering	84.048	09D267.22	1,450
ISU FUSE	84.048	09D267.10	2,993
Federal Adult Education	84.002A	50601	<u>87,686</u>
Endowment Challenge Grant II (Note 3)	84.031g		<u>1,230,062</u>
Total U.S. Department of Education			7,358,274
Department of Justice			
Public Safety Partnership and Community Policing Grants	16.710	2008CKWX0595	9,074
Corporation for National and Community Service			
Passed through the Illinois Department of Health and Human Services			
AmeriCorps - Formula Program	94.006	11G7091000	<u>318,800</u>
Total Federal Grant Activity			\$ <u>7,686,148</u>
CFDA - Catalog of Federal Domestic Assistance			

See Notes to the Schedule of Expenditures of Federal Awards.

Sauk Valley Community College District 506

Notes to Schedule of Expenditures of Federal Awards

Note 1. Significant Accounting Policy

Reporting entity and basis of accounting: The accompanying schedule of expenditures of federal awards includes the federal grant activity of Sauk Valley Community College District 506 (the College) for the year ended June 30, 2011, and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Loan Program

The College's participation in the U. S. Department of Education's Student Financial Aid Program includes the Federal Direct Student Loan Program. The College does not make the loan as this is done directly with the students by the lenders. The College includes the value of the loans made during the year as federal awards expended in the schedule expenditures of federal awards. The balance of the loans from previous years is not included because the lender accounts for the prior balances.

Note 3. Endowment Grants

The College's schedule of expenditures of federal awards (the Schedule) includes an amount reported for the College's participation in the U.S. Department of Education's Endowment Challenge Grant. In 1993, the College received a grant in the amount \$321,795, which was to be maintained by the College for a period of 20 years. The grant held a matching provision which was met by the College prior to receipt of the federal funds. The amount reported in the Schedule, in accordance with the grant agreement, represents the original grant amount, the College's match, and 50% of the endowment earnings through June 30, 2011.

Sauk Valley Community College District 506

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unqualified		
Internal control over financial reporting:			
• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	No
• Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	No

Federal Awards

Internal control over major programs:			
• Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	No
• Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	None Reported
Type of auditor's report issued on compliance for major programs:	Unqualified		
• Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> X	No

Identification of major program:

CFDA Number	Name of Federal Program/Cluster
84.007, 84.033, 84.063, 84.375 84.268	Student Financial Aid Cluster

Dollar threshold used to distinguish between type A and type B program: \$ 300,000

Auditee qualified as low-risk auditee? Yes X No

Sauk Valley Community College District 506

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2011

Finding No. 10-1 – Recognition of Revenue and Expense in the Proper Period

There is an inadequate control over the functions of proper cutoff of revenue at the end of the year. A reliable revenue cutoff is critical to the accuracy and reliability of financial statements. During the process of obtaining an understanding of internal control in planning the audit, assessing control risk and assessing fraud risks, a lack of revenue cutoff was noted.

Current Status: The College has correctly recorded revenues relating to summer financial aid in the current year.

Finding No. 10-2 – Segregation of Duties – Financial Transactions

There is inadequate control over the functions of processing and recording the student receivables for the College due to an inadequate segregation of duties stemming from limited personnel. During the process of obtaining an understanding of internal control in planning the audit, assessing control risk and assessing fraud risk, a lack of segregation of duties was noted.

Current Status: Adequate compensating controls have been identified to resolve this finding.

Sauk Valley Community College District 506
Report to the Board of Trustees
October 10, 2011



McGladrey & Pullen, LLP

Certified Public Accountants

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Suite 300

Rockford, IL 61108

P.O. Box 5365

Rockford, IL 61125

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October 10, 2011

Board of Trustees
Sauk Valley Community College District 506
173 IL Route 2
Dixon, Illinois 61021

Attention: Ed Anderson

We are pleased to present this report related to our audit of the financial statements and compliance of Sauk Valley Community College District 506 (the College) for the year ended June 30, 2011. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the College's financial and compliance reporting process.

This report is intended solely for the information and use of the Board of Trustees and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to be of service to the College.

McGladrey & Pullen, LLP

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Required Communications	1-2
Summary of Accounting Estimates	3
Summary of Recorded Audit Adjustments	4-5
Summary of Uncorrected Misstatements	6

Exhibit A – Certain Written Communications Between Management and Our Firm

Arrangement Letter

Representation Letter

Required Communications

Statement on Auditing Standards No. 114 requires the auditor to communicate certain matters to keep those charged with governance adequately informed about matters related to the financial statement audit that are, in our professional judgment, significant and relevant to the responsibilities of those charged with governance in overseeing the financial reporting process. The following summarizes these communications.

Area	Comments
Auditor's Responsibility Under Professional Standards	Our responsibility under auditing standards generally accepted in the United States of America and <i>Government Auditing Standards</i> , issued by the Comptroller General of the United States; the provisions of the Single Audit Act; OMB Circular A-133; and OMB's <i>Compliance Supplement</i> has been described to you in our arrangement letter dated June 10, 2011.
Accounting Practices	Adoption of, or Change in, Accounting Policies Management has the ultimate responsibility for the appropriateness of the accounting policies used by the College. In the current year, the College did not adopt any significant new accounting policies nor have there been any changes in existing significant accounting policies during the current period.
	Significant or Unusual Transactions We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.
	Alternative Treatments Discussed with Management We did not discuss with management any alternative treatments within generally accepted accounting principles for accounting policies and practices related to material items during the current audit period.
Management's Judgments and Accounting Estimates	Summary information about the process used by management in formulating particularly sensitive accounting estimates and about our conclusions regarding the reasonableness of those estimates is in the attached "Summary of Significant Accounting Estimates."

Area	Comments
Financial Statement Disclosures	<p>We wish to bring to your attention the following items as they relate to the neutrality, consistency, and clarity of the disclosures in the financial statements:</p>
	<ul style="list-style-type: none"> • Note 11 – Component Unit • Compliance – Schedule of Findings and Questioned Costs
Audit Adjustments	<p>Audit adjustments recorded by Sauk Valley Community College District 506 are shown on the attached "Summary of Recorded Audit Adjustments."</p>
Uncorrected Misstatements	<p>Uncorrected misstatements are summarized in the attached "Summary of Uncorrected Misstatements."</p>
Disagreements with Management	<p>We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.</p>
Consultations with Other Accountants	<p>We are not aware of any consultations management had with other accountants about accounting or auditing matters.</p>
Significant Issues Discussed with Management	<p>A significant issue discussed with management related to Sauk Valley Community College Foundation (Foundation). As the College's legally separate component unit, accounting principles generally accepted in the United States require the financial data for the component unit to be reported with the financial data of the College. However, as the assets, liabilities, net assets, revenues and expenses of the Foundation were not measurably determinable, this information was omitted from the financial statements of the College. This omission has resulted in an explanatory paragraph in our opinion of the financial statements of Sauk Valley Community College for the year ended June 30, 2011.</p>
Difficulties Encountered in Performing the Audit	<p>We did not encounter any difficulties in dealing with management during the audit.</p>
Certain Written Communications Between Management and Our Firm	<p>Copies of certain written communications between our firm and the management of the College are attached as Exhibit A.</p>

Sauk Valley Community College District 506

Summary of Accounting Estimates

Year Ended June 30, 2011

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. You may wish to monitor throughout the year the process used to compute and record these accounting estimates. The following describes the significant accounting estimates reflected in the College's June 30, 2011 financial statements:

Area	Accounting Policy	Estimation Process	Comments
Accrued Health Care Claims Payable	The College is required to make an accounting estimate for health care claims incurred but not reported at year-end.	Accrued health care claims payable are estimated by management based on lag experience, using reporting provided by the College's health insurance administrators.	We have obtained and reviewed all documentation, including lag reports, to support the accounting treatment. Based on our testing, we believe the College maintains an adequate level of conservatism when assessing this estimate.
Depreciation	The College depreciates its capital assets over their estimated useful lives on the straight-line basis.	The College establishes estimated useful lives of individual assets based on its expected life and use.	The process used by the College to determine the estimated useful life and to depreciate its capital assets is appropriate.
Accumulated Depreciation	Depreciation is based on management's estimate of the useful life of an asset.	Useful life is determined based on the frequency of use, age when acquired, repairs and the environment that it will be used in.	We tested a sample of additions to recalculate depreciation expense without exception. Useful lives appeared proper based on assets tested.

Sauk Valley Community College District 506
Summary of Recorded Audit Adjustments
Year Ended June 30, 2011

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
AJE 01	06/30/2011	Accrued Interest	140100 LPASF1	3000-01		37,948.00	
AJE 01	06/30/2011	Investment Revenue	512120-470000-8060 LPASF1	3000-01			37,948.00
Entry to adjust Merrill Lynch investment to confirmed value (Client booked entry #1106)							
AJE 02	06/30/2011	Cash Interfund	111000 EF	4000-02			147,500.00
AJE 02	06/30/2011	Cash Interfund	111000 CPF	4000-02		147,500.00	
AJE 02	06/30/2011	Prepaid Expense	170100 EF	4000-02		118,000.00	
AJE 02	06/30/2011	Equipment	180300 GFAF	4000-02			147,500.00
AJE 02	06/30/2011	Accumulated Depreciation	189000 GFAF	4000-02		24,589.00	
AJE 02	06/30/2011	Computer Software	369000-540420-8080 EF	4000-02		29,500.00	
AJE 02	06/30/2011	Office Equipment	512060-580500-8060 CPF	4000-02			147,500.00
AJE 02	06/30/2011	Office Equipment	520900-580500-8060 GFAF	4000-02		147,500.00	
AJE 02	06/30/2011	Other Capital Outlay	520900-580900-8020 GFAF	4000-02		24,589.00	
To remove Portal product license from capital assets and record as a prepaid							
AJE 03	06/30/2011	Building	180200 GFAF	4000-02			174,250.00
AJE 03	06/30/2011	Asbestos Abatement	512030-530400-8060 CPF	4000-02		174,250.00	
AJE 03	06/30/2011	Building Remodeling	512030-580400-8060 CPF	4000-02			174,250.00
AJE 03	06/30/2011	Building Remodeling	520900-580400-8060 GFAF	4000-02		174,250.00	
To expense the asbestos abatement accrual							
AJE 04	06/30/2011	Bond Issue Costs	170100 DSF	5000-01		56,219.00	
AJE 04	06/30/2011	Accrued Interest Payable	240300 DSF	5000-01			142,978.00
AJE 04	06/30/2011	Consultants	512040-530200-8060 DSF	5000-01			56,219.00
AJE 04	06/30/2011	Interest	512040-560400-8060 DSF	5000-01		142,978.00	
To amortize bond premium and issuance costs							
AJE 05	06/30/2011	Cash Interfund	111000 EF	3000-02			17,019.00
AJE 05	06/30/2011	Cash Interfund	111000 AF11	3000-02		5.00	
AJE 05	06/30/2011	Cash Interfund	111000 LPASF1	3000-02			511.00
AJE 05	06/30/2011	Cash Interfund	111000 DSF	3000-02			3,839.00
AJE 05	06/30/2011	Cash Interfund	111000 CPF	3000-02			1,683.00
AJE 05	06/30/2011	Cash Interfund	111000 N-EWC	3000-02			9,459.00
AJE 05	06/30/2011	Investment Revenue	512010-470000-8020 EF	3000-02		17,019.00	
AJE 05	06/30/2011	Investment Revenue	512030-470000-8060 CPF	3000-02		1,683.00	
AJE 05	06/30/2011	Investment Revenue	512040-470000-8060 DSF	3000-02		3,839.00	
AJE 05	06/30/2011	Investment Revenue	512070-470000-8020 N-EWC	3000-02		9,459.00	
AJE 05	06/30/2011	Investment Revenue	512120-470000-8060 LPASF1	3000-02		511.00	
AJE 05	06/30/2011	Investment Revenue	520700-470000-8020 AF11	3000-02		5.00	
To adjust CD (Farmers State Bank) to market value							
AJE 06	06/30/2011	Time Deposits	120200 RPF	3000-02		5,848.00	
AJE 06	06/30/2011	Time Deposits	120200 RPF	3000-02		19,641.00	
AJE 06	06/30/2011	Time Deposits	120200 CPF	3000-02		19,827.00	
AJE 06	06/30/2011	Other Investments	120900 CPF	3000-02		10,850.00	
AJE 06	06/30/2011	Investment Change	512064-470100-8090 CPF	3000-02			30,777.00
AJE 06	06/30/2011	Investment Market Change	520287-470100-8090 RPF	3000-02			5,848.00
AJE 06	06/30/2011	Investment Market Change	520287-470100-8090 RPF	3000-02			19,641.00
To adjust SFB investments to							

Sauk Valley Community College District 506
Summary of Recorded Audit Adjustments (Continued)
Year Ended June 30, 2011

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
market value							
AJE 07	06/30/2011	Deferred Grant Revenues	270900 RPF	1500-04			25,356.00
AJE 07	06/30/2011	ICCB Student Success Grant	336910-420108-3090 RPF	1500-04		25,356.00	
Entry to defer revenue for ICCB Student Success Grant (client JE J1106)							
AJE 08	06/30/2011	Other Accrued Revenue	140900 RPF	9200-1. 2			12,825.00
AJE 08	06/30/2011	ICCB Adult Ed Public Aid	563200-420120-1060 RPF	9200-1. 2		6,625.00	
AJE 08	06/30/2011	ICCB Adult Ed Performance	563400-420121-1060 RPF	9200-1. 2		6,200.00	
Entry to correct revenue recognition for ICCB grants (Public Assistance and State Performance)							
						1,179,697.00	1,179,697.00

Sauk Valley Community College District 506

Summary of Uncorrected Misstatements

Year Ended June 30, 2011

During the course of our audit, we accumulated uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, to the statements of financial position, results of operations, and cash flows and to the related financial statement disclosures. Following is a summary of those differences.

Opinion Units:

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Fund Balance and Net Assets	Revenue	Expenditures/ Expenses
<u>Business-Type Activities</u>					
Carry-over impact from prior year					
To adjust for fiscal year 2011 grant expenses recorded in fiscal year 2010	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000
To accrue for additional liability relating to healthcare claims	-	20,000	-	-	20,000
To adjust for fiscal year 2012 grant expenses recorded in fiscal year 2011	(40,000)	(40,000)	-	(40,000)	(40,000)
	<u>\$ (40,000)</u>	<u>\$ (20,000)</u>	<u>\$ -</u>	<u>\$ (16,000)</u>	<u>\$ 4,000</u>
<u>Student Success Grant Financial Statements</u>					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	\$ (12,062)	\$ (12,062)	\$ -	\$ (12,062)	\$ (12,062)
<u>State Adult Education and Family Literacy Grants Financial Statements</u>					
Carry-over impact from prior year					
Performance					
To adjust for fiscal year 2011 expenses recorded in fiscal year 2010	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,860
State Basic					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	(3,368)	(3,368)	-	(3,368)	(3,368)
Public Assistance					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	(6,826)	(6,826)	-	(6,826)	(6,826)
Performance					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	(8,786)	(8,786)	-	(8,786)	(8,786)
	<u>\$ (18,980)</u>	<u>\$ (18,980)</u>	<u>\$ -</u>	<u>\$ (17,120)</u>	<u>\$ (17,120)</u>

**Exhibit A - Certain Written Communications Between
Management and Our Firm**



McGladrey & Pullen, LLP
Certified Public Accountants
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Suite 300
Rockford, IL 61108
P.O. Box 5365
Rockford, IL 61125
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www.mcgladrey.com

June 10, 2011

Sauk Valley Community College No. 506
173 IL Route 2
Dixon, Illinois 61021

Attention: Paula Meyer

This letter is to explain our understanding of the arrangements for the services we are to perform for Sauk Valley Community College No. 506 (the College) for the year ending June 30, 2011. We ask that you either confirm or amend this understanding.

Audit Services

We will perform an audit of the College's business-type activities as of and for the year ended June 30, 2011, which collectively comprise the basic financial statements. We understand that the financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America. The objective of an audit of financial statements is to express an opinion on those statements.

We are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management with the oversight of the board of trustees are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America.

We will also perform an audit of the financial statements of the State Adult Education and Family Literacy Grant programs as of and for the year ending June 30, 2011. We understand that the financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America.

We will also perform the audit of the College as of June 30, 2011, so as to satisfy the audit requirements imposed by the Single Audit Act and the U.S. Office of Management and Budget (OMB) Circular No. A-133.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States; and the provisions of the Single Audit Act, OMB Circular A-133, and OMB's Compliance Supplement; and, the audit of the State Adult Education and Family Literacy Grant covered by the grant policy guidelines of the Illinois Community College Board's *Adult Education*; and the guidelines of the Illinois Community College Board *Fiscal Management Manual*. Those standards, circulars, supplements, and guides require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error or fraud. Accordingly, a material misstatement may remain undetected. Also, an audit is not designed to detect errors or fraud that is immaterial to the financial statements. The determination of abuse is subjective; therefore, *Government Auditing Standards* do not expect us to provide reasonable assurance of detecting abuse.

An audit of financial statements also include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements, and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, we will communicate to management and the board of trustees any significant deficiencies or material weaknesses that become known to us during the course of the audit.

We will also communicate to the board of trustees (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, (b) any fraud, illegal acts, violations of provisions of contracts or grant agreements and abuse that come to our attention (unless they are clearly inconsequential), (c) any disagreements with management and other serious difficulties encountered in performing the audit, and (d) various matters related to the entity's accounting policies and financial statements.

In addition to our reports on the College's financial statements of the College, and the State Adult Education and Family Literacy Grant Program, and the Workforce Development Grant Program, and Career and Technical Education – Program Improvement, we will also issue the following reports or types of reports:

- A report on the fairness of the presentation of the College's schedule of expenditures of federal awards for the year ending June 30, 2011.
- Reports on internal control related to the financial statements and major programs. These reports will describe the scope of testing of internal control and the results of our tests of internal controls.
- Reports on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements and any noncompliance which could have a direct and material effect on each major program.
- A schedule of findings and questioned costs.
- Report on the fiscal statements of certain ICCB state grant programs as required by the ICCB's *Fiscal Management Manual*.
- Reports on the Schedule of Enrollment Data and other bases upon which claims are filed.

Although the College is considered a single business-type activity, the funds (as required by ICCB) that you have told us are maintained by the College and that are to be included as part of our audit are listed here:

- General Fund
 - Education Account
 - Operations and Maintenance Account
- Restricted Purpose Fund
- Audit Fund
- Liability, Protection and Settlement Fund
- Bond and Interest Fund
- Auxiliary Enterprises Fund
- Working Cash Fund

The federal financial assistance programs that you have told us that the College participates in and that are to be included as part of the single audit are listed as an attachment.

Our reports on internal control will include any significant deficiencies and material weaknesses in controls of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circulars identified above. Our reports on compliance will address material errors, fraud, abuse, violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

College's Responsibilities

Management is responsible for the financial statements, including the selection and application of accounting policies, adjusting the financial statements to correct material misstatements, and for making all financial records and related information available to us. Management is responsible for providing us with a written management representation letter confirming certain representations made during the course of our audit of the financial statements and affirming to us that it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and to the opinion units of the financial statements.

Management is responsible for establishing and maintaining effective internal control over financial reporting and for informing us of all significant deficiencies and material weaknesses in the design or operation of such controls of which it has knowledge.

Management is responsible for identifying and ensuring that the College complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the College involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud or suspected fraud affecting the College received in communications from employees, former employees, analysts, regulators, or others.

Management is also responsible for (a) making us aware of significant vendor relationships where the vendor is responsible for program compliance, (b) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan, and (c) report distribution including submitting the reporting packages.

The board of trustees is responsible for informing us of its views about the risks of fraud within the College and its knowledge of any fraud or suspected fraud affecting the College.

The College agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, the College agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering. We may conclude that we are not otherwise associated with the proposed offering and that our association with the proposed offering is not necessary, providing the College agrees to clearly indicate that we are not associated with the contents of the official statement or memorandum. The College agrees that the following disclosure will be prominently displayed in the official statement or memorandum:

McGladrey & Pullen, LLP, our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. McGladrey & Pullen, LLP, also has not performed any procedures relating to this official statement or memorandum.

Our association with an official statement is a matter for which separate arrangements will be necessary. The College agrees to provide us with printer's proofs or masters of such offering documents for our review and approval before printing, and with a copy of the final reproduced material for our approval before it is distributed. In the event our auditor/client relationship has been terminated when the College seeks such consent, we will be under no obligation to grant such consent or approval.

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client. Accordingly, the College agrees it will compensate McGladrey & Pullen, LLP for any additional costs incurred as a result of the College's employment of a partner or professional employee of McGladrey & Pullen, LLP.

During the course of our engagement, we may accumulate records containing data that should be reflected in the College's books and records. The College will determine that all such data, if necessary, will be so reflected. Accordingly, the College will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by College personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Paula Meyer, Dean of Business Services. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Terms of our Engagement

Because McGladrey & Pullen, LLP will rely on the College and its management and board of trustees to discharge the forgoing responsibilities, the College holds harmless and releases McGladrey & Pullen, LLP, its partners, and employees from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of the College's management that has caused, in any respect, McGladrey & Pullen, LLP's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission. Our fee for the services described in this letter will not exceed \$50,000 unless the scope of the engagement is changed, the assistance which the College has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. This fee assumes the Student Financial Aid Cluster is the only federal program that will be required to be audited as a "major" program as defined by OMB Circular A-133. Any additional programs audited as "major" will require fee adjustments for changes to the scope of the engagement. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by the College or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagements for the College, the College will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The working papers for this engagement are the property of McGladrey & Pullen, LLP. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request; and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of McGladrey & Pullen, LLP audit personnel and at a location designated by our Firm.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

If circumstances arise relating to the condition of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

We will assist in drafting the financial statements of the College including financial statements, footnotes, and supplemental information in accordance with accounting principles generally accepted in the United States of America. We will assist in the preparation of the College's footnotes to the schedule of expenditures of federal awards as of June 30, 2011 so as to satisfy the audit requirements imposed by the Single Audit Act and OMB Circular A-133. We will also assist in the preparation of the College's financial statements for the College's State Adult Education and Family Literacy Grant, Workforce Development Grant, and Career and Technical Education – Program Improvement, including footnotes in accordance with the guidelines published in the Illinois Community College Board's *Fiscal Management Manual*. We may propose adjustments to the financial statements. These drafts and the adjustments are the responsibility of management and will be reviewed and approved by management.

The two overarching principles of the independence standards of the *Government Auditing Standards* issued by the Comptroller General of the United States provide that management is responsible for the substantive outcomes of the works, and therefore, has a responsibility and is able to make any informed judgment on the results of the services described above. Accordingly, the College agrees to the following:

- Ms. Paula Meyer, Dean of Business Services, will be accountable and responsible for overseeing the preparation of the draft reports described above.
- The College will establish and monitor the performance of the preparation of draft reports as described above to ensure that they meet management's objectives.
- The College will make any decisions that involve management functions related to the preparation of draft reports as described above and accepts full responsibility for such decisions.
- The College will evaluate the adequacy of services performed and any findings that result.

In accordance with *Government Auditing Standards*, a copy of our most recent peer review report and applicable letter of comment is enclosed, for your information.

Paula Meyer
Sauk Valley Community College No. 506
Page 6

The College and McGladrey & Pullen, LLP agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by McGladrey & Pullen, LLP or the date of this arrangement letter if no report has been issued. The College waives any claim for punitive damages. McGladrey & Pullen, LLP's liability for all claims, damages, and costs of the College arising from this engagement is limited to the amount of fees paid by the College to McGladrey & Pullen, LLP for the services rendered under this arrangement letter.

This letter constitutes the complete and exclusive statement of agreement between McGladrey & Pullen, LLP and the College, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

If this letter defines the arrangements as you understand them, please sign and date the enclosed copy and return it to us.

McGladrey & Pullen, LLP



Robert A. Wright, Partner

Confirmed on behalf of Sauk Valley Community College No. 506:

Signature



7-25-11

Date

RAW/ddh
Enclosure

	CFDA Number
Federal Direct Student Loans	(M)84.268
Supplemental Educational Opportunity Grant	(M)84.007
Academic Competitiveness Grant	(M)84.375
College Work Study Program	(M)84.033
Pell Grant Program	(M)84.063
Pell Grant Program - Administrative allowance	(M)84.063
TRIO-Student Support Services	84.042A
Endowment Challenge Grant II	84.031g
VE Title III E Tech Prep	84.243A
CTE Regional Collaboration	84.048
CTE Innovation	84.048
CTE Perkins Postsecondary	84.048
Women in Criminal Justice	84.048
Women in Engineering	84.048
ISU FUSE	84.048
Federal Adult Education	84.002A
AmeriCorps - Formula Program	94.006
Vet's Post 91	64.028
Public Safety Partnership and Community Policing Grants	16710

System Review Report

To the Partners of
McGladrey & Pullen, LLP
and the National Peer Review Committee
of the American Institute of Certified
Public Accountants Peer Review Board

We have reviewed the system of quality control for the accounting and auditing practice of McGladrey & Pullen, LLP (the firm) applicable to non-SEC issuers in effect for the year ended April 30, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans and audits performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice of McGladrey & Pullen, LLP applicable to non-SEC issuers in effect for the year ended April 30, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. McGladrey & Pullen, LLP has received a peer review rating of *pass*.

BKD, LLP

December 2, 2010

AICPA Peer Review Program

Administered by the
National Peer Review Committee

December 17, 2010

David Scudder, CPA
McGladrey & Pullen LLP
3600 American Blvd W Fl 3
Bloomington, MN 55431

Dear Mr. Scudder:

It is my pleasure to notify you that on December 9, 2010, the National Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is October 31, 2013. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,



Betty Jo Charles
Chari—NPRC
nprc@aicpa.org | (919) 402-4502

cc: Andrew V. Lear, CPA

Firm Number: 10046712 Review Number: 309310



McGladrey & Pullen, LLP

Certified Public Accountants

1252 Bell Valley Road

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Rockford, IL 61108

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BUSINESS ASSOCIATE AGREEMENT

This Agreement (the "Business Associate Agreement") is made and effective as of this 10th day of June, 2011 (the "Effective Date"), by and between McGladrey & Pullen, LLP ("Business Associate"), and Sauk Valley Community College No. 506 ("Covered Entity").

WHEREAS, Business Associate provides certain services to or for Covered Entity pursuant to our understanding of the arrangements for services we are to perform for the Covered Entity for the year ending June 30, 2011 dated June 10, 2011, between Business Associate and Covered Entity (the "Services Agreement") which involves the use or disclosure of information which meets the statutory definition of Protected Health Information (defined below) under the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Part 160 and Part 164, Subparts C ("Security Rule") and E (the "Privacy Rule"), as amended by Subtitle D of the Health Information Technology for Economic and Clinical Health Act (the "HITECH Act"), as Title XIII of Division A and Title IV of Division B of the American Recovery and Reinvestment Act of 2009 (Pub.L. 111-5).

WHEREAS, under the Privacy Rule, Covered Entity and Business Associate must enter into a written business associate agreement with respect to the use and disclosure of Protected Health Information.

NOW THEREFORE, in consideration of the mutual provisions contained herein, it is agreed as follows:

1. **Definitions.** Terms used, but not otherwise defined, in this Business Associate Agreement shall have the same meaning as those terms in the Privacy Rule.
 - 1.1 **Breach.** "Breach" shall have the same meaning as the term "breach" in § 13400 of the HITECH Act and shall include the unauthorized acquisition, access, use, or disclosure of PHI that compromises the security or privacy of such information.
 - 1.2 **Designated Record Set.** "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR § 164.501.
 - 1.3 **Individual.** "Individual" shall have the same meaning as the term "individual" in 45 CFR § 164.501 and shall include a person who qualifies as a personal representative in accordance with 45 CFR § 164.502(g).
 - 1.4 **Protected Health Information.** "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR § 164.501, limited to the information created or received by Business Associate from or on behalf of Covered Entity.
 - 1.5 **Required By Law.** "Required By Law" shall have the same meaning as the term "required by law" in 45 CFR § 164.501.

- 1.6 **Secretary.** "Secretary" shall mean the Secretary of the Department of Health and Human Services or his designee.
- 1.7 **Unsecured Protected Health Information.** "Unsecured Protected Health Information" or "Unsecured PHI" shall mean Protected Health Information that is not secured through the use of a technology or methodology specified by the Secretary in guidance or as otherwise defined in § 13402(h) of the HITECH Act.
2. **Permitted Uses and Disclosures by Business Associate.** Except as otherwise limited in this Business Associate Agreement, Business Associate may use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Services Agreement, provided that such use or disclosure would not violate the Privacy Rule if done by Covered Entity or the minimum necessary policies and procedures of the Covered Entity.
3. **Obligations and Activities of Business Associate.**
 - 3.1 **Use and Disclosure of Protected Health Information.** Business Associate agrees not to use or disclose Protected Health Information other than as permitted or required by this Business Associate Agreement or as Required by Law.
 - 3.2 **Safeguards Against Misuse of Protected Health Information.** Business Associate agrees to use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Business Associate Agreement.
 - 3.3 **Reporting of Disclosures of Protected Health Information.** Business Associate agrees to report to Covered Entity any use or disclosure of the Protected Health Information not provided for by this Business Associate Agreement of which it becomes aware.
 - 3.4. **Mitigation Procedures.** Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a misuse or unauthorized disclosure of PHI by Business Associate in violation of the requirements of this Agreement.
 - 3.5 **Breach Notification.** Business Associate agrees to notify Covered Entity of a Breach of Unsecured PHI following the first day on which Business Associate (or Business Associate's employee, officer, or agent) knows of such Breach or following the first day on which Business Associate (or Business Associate's employee, officer, or agent) should have known of such Breach. Business Associate's notification to Covered Entity shall:
 - a. Include the individuals whose Unsecured PHI has been, or is reasonably believed to have been, the subject of a Breach; and
 - b. Be in substantially the same form as Exhibit A hereto.

- 3.6 **Agreements with Third Parties.** Business Associate agrees to ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity, agrees to the same restrictions and conditions that apply through this Business Associate Agreement to Business Associate with respect to such information.
- 3.7 **Access to Protected Health Information.** Within thirty (30) days after receipt of a written request from Covered Entity, Business Associate agrees to provide access (i) to Protected Health Information in a Designated Record Set to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR § 164.524 (this provision will not apply to Business Associate if Business Associate does not have Protected Health Information in a Designated Record Set); and (ii) to its premises for a review and demonstration of its internal practices and procedures for safeguarding Protected Health Information.
- 3.8 **Amendments to Protected Health Information.** Within thirty (30) days after receipt of a written request from Covered Entity, Business Associate agrees to make any amendment(s) to Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity, contained in a Designated Record Set that the Covered Entity directs about an Individual. This provision will not apply to Business Associate if Business Associate does not have Protected Health Information in a Designated Record Set.
- 3.9 **Availability of Books and Records.** Business Associate agrees to make internal practices, books, and records, including policies and procedures and Protected Health Information, relating to the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity, available to the Secretary for purposes of the Secretary determining Covered Entity's compliance with the Privacy Rule.
- 3.10 **Accounting of Disclosures.** Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR § 164.528. Within thirty (30) days after receipt of a written request from Covered Entity, Business Associate agrees to make such documentation available to Covered Entity.
- 3.11 **Use of Protected Health Information for Proper Management.** Business Associate may use Protected Health Information for the proper management and administration of the Business Associate or to carry out its legal responsibilities.
- 3.12 **Disclosure of Protected Health Information for Proper Management.** Except as otherwise limited in this Business Associate Agreement, Business Associate may disclose Protected Health Information for the proper management and administration of the Business Associate, provided that disclosures are Required By Law, or Business



McGladrey & Pullen, LLP

Certified Public Accountants

1252 Bell Valley Road

Suite 300

Rockford, IL 61108

P.O. Box 5635

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Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and will be used or further disclosed only as Required By Law or for the purpose for which it was disclosed to the person, and the person notifies the Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

3.13 Data Aggregation Services. Except as otherwise limited in this Business Associate Agreement, Business Associate may use Protected Health Information to provide Data Aggregation services to Covered Entity as permitted by 45 CFR § 164.504(e)(2)(i)(B).

3.14 Reporting Violations of Law. Business Associate may use Protected Health Information to report violations of law to appropriate Federal and State authorities, consistent with § 164.502(j)(1).

4. Obligations of Covered Entity.

4.1 Limitations in Notice of Privacy Practices. Covered Entity shall notify Business Associate of any limitation(s) in its notice of privacy practices to an Individual pursuant to the Privacy Rule, to the extent that such limitation may affect Business Associate's use or disclosure of Protected Health Information.

4.2 Revocation of Permission. Covered Entity shall notify Business Associate of any changes in, or revocation of, permission by an Individual to use or disclose Protected Health Information, to the extent that such changes may affect Business Associate's use or disclosure of Protected Health Information.

4.3 Agreed Upon Restrictions. Covered Entity shall notify Business Associate of any restriction to the use or disclosure of Protected Health Information that Covered Entity has agreed to in accordance with 45 CFR § 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of Protected Health Information.

4.4 Minimal Disclosure. Covered Entity shall disclose to Business Associate only the minimum amount of Protected Health Information necessary to allow Business Associate to fulfill its obligations to Covered Entity under the Services Agreement. Wherever practicable, Covered Entity will redact personal identifiers from Protected Health Information disclosed to Business Associate.

5. Term and Termination of Business Associate Agreement.

5.1 Term. The Term of this Business Associate Agreement shall be effective as of the Effective Date and shall terminate when all of the Protected Health Information provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity, or, if it is infeasible to return or destroy Protected Health Information, protections are extended to such information, in accordance with the termination provisions in this Section.

5.2 Termination for Cause. Upon Covered Entity's knowledge of a material breach of this Business Associate Agreement by Business Associate, Covered Entity shall either:

- (a) Provide an opportunity for Business Associate to cure the breach or end the violation and terminate this Business Associate Agreement if Business Associate does not cure the breach or end the violation within thirty (30) days after receipt of written notice from Covered Entity;
- (b) Immediately terminate this Business Associate Agreement if Business Associate has breached a material term of this Business Associate Agreement and cure is not possible; or
- (c) If neither termination nor cure is feasible, Covered Entity may report the violation to the Secretary.

5.3 Effect of Termination.

- (a) Except as provided in Section 5.3(b) below, upon termination of this Business Associate Agreement for any reason, Business Associate shall return or destroy all Protected Health Information received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of Business Associate. Business Associate shall retain no copies of the Protected Health Information.
- (b) In the event that Business Associate determines that returning or destroying the Protected Health Information is infeasible, Business Associate shall extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such Protected Health Information.

6. **Indemnification.** Each party (the "Indemnifying Party") will indemnify and hold harmless the other party and its partners, directors, officers, employees, agents, and subcontractors (each an "Indemnified Party") from and against all actions, liabilities, damages, penalties, losses, awards, judgments, settlements consented to by the Indemnifying Party, proceedings and demands related to, arising out of or in any way connected with any third party claim resulting from the breach of this Business Associate Agreement by the Indemnifying Party, the negligent acts or omissions or willful misconduct of the Indemnifying Party, or any violation of applicable law by the Indemnifying Party.
7. **Limitation of Liability.** Business Associate's total liability relating to this Business Associate Agreement and the Services Agreement shall be limited as set forth in the Services Agreement.



McGladrey & Pullen, LLP

Certified Public Accountants

1252 Bell Valley Road

Suite 300

Rockford, IL 61108

P.O. Box 5635

Rockford, IL 61125

O 815.231.7300 F 815.231.7309

www.mcgladrey.com

8. **Governing Law.** This Business Associate Agreement shall be interpreted, construed, and enforced in accordance with the substantive law of the State of Illinois, without giving effect to the conflict of laws principles thereof. Venue for any dispute involving the interpretation or enforcement of this Business Associate Agreement shall be in either the courts of the State of Illinois or in federal courts located within the State of Illinois as appropriate.
9. **Notice.** All notices and other communications permitted or required to be given hereunder shall be in writing and either: (i) delivered in person; (ii) sent by express mail or other overnight delivery service providing receipt of delivery; (iii) mailed by certified or registered mail, postage prepaid, return receipt requested; or (iv) sent by facsimile transmission (with confirmation of receipt) as follows:

If to Business Associate: McGladrey & Pullen, LLP
1252 Bell Valley Road, Suite 300
Rockford, Illinois 61108
Attn: Robert A. Wright
Fax: 815-231-7309

If to Covered Entity: Sauk Valley Community College No. 506
173 IL Route 2
Dixon, Illinois 61021
Attn: Paula Meyer
Fax: (815) 288-5958

10. **Miscellaneous.**

- 10.1 **Regulatory References.** A reference in this Business Associate Agreement to a section in the Privacy Rule means the section as in effect or as amended.
- 10.2 **Survival.** The respective rights and obligations of Business Associate under Section 5.3 (Effect of Termination) of this Business Associate Agreement shall survive the termination of this Business Associate Agreement.
- 10.3 **Interpretation.** Any ambiguity in this Business Associate Agreement shall be resolved to permit Covered Entity to comply with the Privacy Rule.
- 10.4 **Inconsistent Terms.** The terms and conditions of this Business Associate Agreement control over and supersede any inconsistent terms in the Services Agreement.
- 10.5 **Amendment and Modification.** This Business Associate Agreement may only be amended or modified by an instrument in writing signed by duly authorized representatives of the parties. The Parties agree to take such action as is necessary to amend this Business Associate Agreement from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule and the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191.
- 10.6 **Headings.** The headings contained in this Business Associate Agreement are for convenience of reference only and do not define or limit the provisions hereof.



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10.7 Counterparts and Facsimile Signature. This Business Associate Agreement may be executed in any number of counterparts, each of which will be deemed an original, but all of which together will constitute one and the same instrument. A facsimile copy of this Business Associate Agreement will be treated as an original and will be admissible as evidence of this Business Associate Agreement.

IN WITNESS WHEREOF, the parties have executed this Business Associate Agreement as of the date first written above.

McGladrey & Pullen, LLP

Sauk Valley Community College No. 506

By: Robert A. Wright

By: George Michel

Name: Robert A. Wright

Name: George Michel

Title: Partner

Title: President



McGladrey & Pullen, LLP
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Exhibit A

This notification is made pursuant to Section 3.4 of the Business Associate Agreement between McGladrey & Pullen, LLP ("Business Associate"), and Sauk Valley Community College No. 506 ("Covered Entity").

Business Associate hereby notifies Covered Entity that there has been a breach of unsecured (unencrypted) protected health information (PHI) that Business Associate has used or has had access to under the terms of the Business Associate Agreement.

Description of the breach:

Date of the breach:

Date of the discovery of the breach:

Number of individuals affected by the breach:

The types of unsecured PHI that were involved in the breach (such as full name, Social Security number, date of birth, home address, account number, or disability code):

Any steps individuals should take to protect themselves from harm resulting from the breach:

Description of what Business Associate is doing to investigate the breach, to mitigate losses, and to protect against any further breaches:

Contact information to ask questions or learn additional information:

Name:

Title:

Address:

Email Address:

Toll-free Phone Number:

Website:

October 10, 2011

McGladrey & Pullen, LLP
1252 Bell Valley Road - Suite 300
Rockford, Illinois 61108

In connection with your audit of the basic financial statements of Sauk Valley Community College District 506 (the College) as of and for the year ended June 30, 2011, we confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in financial position, and cash flows in conformity with accounting principles generally accepted in the United States of America.

We confirm, to the best of our knowledge and belief, as of October 10, 2011, the following representations made to you during your audit:

1. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America.
2. We have identified for you all organizations that are a part of this reporting entity or with which we have a relationship, as these organizations are defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, that are:
 - a. Component units.
 - b. Other organizations for which the nature and significance of their relationship with the College are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
 - c. Jointly governed organizations in which we participated.
3. We have identified for you all of our funds, governmental functions, and identifiable business-type activities.
4. We have properly classified all funds and activities.
5. We have properly determined and reported the major enterprise funds based on the required quantitative criteria.
6. We are responsible for compliance with laws and regulations applicable to the College including adopting, approving, and amending budgets.
7. We have identified and disclosed to you all laws and regulations that have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specified activities in separate funds.

Board of Trustees

Ed Andersen, Chair, Sterling - Andrew Bollman, Vice Chair, Dixon - Joan Padilla, Secretary, Sterling
Dr. William Simpson, Morrison - Scott Stoller, Walnut - Robert J. Thompson, Dixon - Lisa Wiersema, Chadwick

8. We have made available to you:
 - a. All financial records and related data of all funds and activities, including those of all special funds, programs, departments, projects, activities, etc., in existence at any time during the period covered by your audit.
 - b. All minutes of the meetings of the governing board and committees of board members or summaries of actions of recent meetings for which minutes have not yet been prepared, except for the minutes from the closed session board meetings. Closed session meetings are held to discuss employee and student matters. There was nothing discussed during the period covered by your audit and through the date of this letter, which would impact the College's financial statement audit.
 - c. All communications from grantors, lenders, other funding sources, or regulatory agencies concerning noncompliance with: 1) statutory, regulatory, or contractual provisions or requirements; 2) financial reporting practices that could have a material effect on the financial statements.
9. We have no knowledge of fraud or suspected fraud affecting the College involving:
 - a. Management or employees who have significant roles in the internal control.
 - b. Others where the fraud could have a material effect on the financial statements.
10. We acknowledge our responsibility for the design and implementation of programs and controls to provide reasonable assurance that fraud is prevented and detected.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the College received in communications from employees, former employees, analysts, regulators, or others.
12. We have informed you of all significant deficiencies in the design or operation of internal controls that could adversely affect the College's ability to record, process, summarize, and report financial data.
13. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
14. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
15. The following have been properly recorded and/or disclosed in the financial statements:
 - a. Related party transactions, including those with component units for which the College is accountable, as defined in Section 2100 of the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, and interfund transactions, including interfund accounts and advances receivable and payable, sale and purchase transactions, interfund transfers, long-term loans, leasing arrangements, and

guarantees, all of which have been recorded in accordance with the economic substance of the transaction and appropriately classified and reported.

- b. The fair value of investments.
- c. Debt issue provisions.
- d. All significant estimates and material concentrations known to management which are required to be disclosed in accordance with the Risks and Uncertainties Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Significant estimates are estimates at the balance sheet date which could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets for which events could occur which would significantly disrupt normal finances within the next year.
- e. Deposits and investment securities information regarding credit risk, custodial credit risk, interest rate risk and concentrations of credit risk.
- f. Amounts of contractual obligations for construction and purchase of real property or equipment not included in the liabilities or encumbrances recorded on the books.
- g. Risk financing activities.
- h. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances.
- i. Restricted cash and investments.
- j. The effect on the financial statements of GASB authoritative pronouncements which have been issued but not yet adopted.

16. We are responsible for making the accounting estimates included in the financial statements. Those estimates reflect our judgment based on our knowledge and experience about past and current events and our assumptions about conditions we expect to exist and courses of action we expect to take. In that regard, adequate provisions have been made:

- a. To reduce receivables to their estimated net collectable amounts.
- b. For risk retention, including uninsured losses or loss retentions (deductibles) attributable to events occurring through June 30, 2011 and/or for expected retroactive insurance premium adjustments applicable to periods through June 30, 2011.

17. There are no:

- a. Material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- b. Violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial statements or as a basis for recording

a loss contingency. In that regard, we specifically represent that we have not been designated as, or alleged to be, a "potentially responsible party" by the Federal Environmental Protection Agency or any equivalent state agencies in connection with any environmental contamination.

- c. Other material liabilities or gain or loss contingencies that are required to be accrued or disclosed by the Contingencies Topic of the FASB ASC and/or GASB Statement No. 10.
- d. Guarantees, whether written or oral, under which the College is contingently liable.
- e. Lines of credit or similar arrangements.
- f. Agreements to repurchase assets previously sold.
- g. Liabilities which are subordinated in any way to any other actual or possible liabilities.
- h. Debt issue repurchase options or agreements, or sinking fund debt repurchase ordinance requirements.
- i. Derivative financial instruments.
- j. Special or extraordinary items.
- k. Arbitrage rebate liabilities.
- l. Impairments of capital assets.
- m. Investments, intangibles, or other assets which have permanently declined in value.
- n. Pension obligations, other post-retirement benefits other than pensions, or deferred compensation agreements attributable to employee services rendered through June 30, 2011.
- o. Material losses sustained in the fulfillment of, or from the inability to fulfill, any service commitments.
- p. Material losses sustained as a result of purchase commitments.
- q. Material leases or material amounts of rental obligations under long-term leases.
- r. Environmental cleanup obligations.
- s. Authorized but unissued bonds and/or notes.
- t. Security agreements in effect under the Uniform Commercial Code.

- u. Other liens or encumbrances on assets or revenues or any assets or revenues which were pledged as collateral for any liability or which were subordinated in any way.
- 18. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with the Contingencies Topic of the FASB ASC and/or GASB Statement No. 10.
- 19. We have no direct or indirect, legal or moral, obligation for any debt of any organization, that is not disclosed in the financial statement.
- 20. We have satisfactory title to all owned assets.
- 21. We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 22. Net asset components, including invested in capital assets, net of related debt; restricted and unrestricted; and fund balances are properly classified and, if applicable, approved.
- 23. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 24. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 25. Capital assets are properly capitalized, reported, and depreciated.
- 26. Required supplementary information is properly measured and presented.
- 27. We are responsible for and have reviewed and approved the proposed adjustments to the trial balances identified during the audit, which are included in the summarized schedule of posted adjustments and will post all adjustments accordingly. These adjustments are attached as "Summary of Recorded Audit Adjustments." We have reviewed, approved, and are responsible for overseeing the preparation and completion of the basic financial statements and related notes.

The above representations also apply to the audits of the State Adult Education and Family Literacy grant, Workforce Development grant, Career and Technical Education – Program Improvement grant and Student Success grant.

In connection with your audit conducted in accordance with *Government Auditing Standards*, we confirm:

1. We are responsible for:
 - a. Compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the College.
 - b. Establishing and maintaining effective internal control over financial reporting.

2. We have identified and disclosed to you:
 - a. All laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determinations of financial statement amounts or other financial data significant to audit objectives.
 - b. There have been no violation (and possible violations) of laws, regulations, and provisions of contracts and grant agreements whose effects should be considered for disclosure in the auditor's report on noncompliance.
3. We have a process to track the status of audit findings and recommendations.
4. There have been no previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken.
5. We have reviewed, approved, and take full responsibility for the financial statements and related notes and acknowledge the auditor's role in the preparation of this information.
6. We have reviewed, approved, and take full responsibility for all audit adjustments and an acknowledgement of the auditor's role in the preparation of the adjustments. Such adjustments are included in "Summary of Recorded Audit Adjustments." All adjustments will be posted accordingly.

In connection with your audit of federal awards conducted in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, we confirm:

1. We are responsible for complying, and have complied, with the requirements of Circular A-133.
2. We have prepared the schedule of expenditures of federal awards in accordance with Circular A-133 and have included expenditures made during the period being audited for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.
3. We further acknowledge that:
 - a. The methods of measurement or presentation have not changed from those used in the prior period or, if the methods of measurement have changed, we have provided you with the reasons for such changes.
 - b. We are responsible for understanding and complying with the compliance requirements related to the preparation of the schedule.
4. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that the College is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on our federal programs.

5. We are responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of the College's federal programs and have complied, in all material respects, with those requirements.
6. We have identified and disclosed to you the requirements of laws, regulations, and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each major program.
7. We have provided you with our interpretations of any compliance requirements that have varying interpretations.
8. We have made available all contracts and grant agreements (including amendments, if any) and any other correspondence that has taken place with federal agencies or pass-through entities related to federal programs.
9. We have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of federal awards.
10. We have charged costs to federal awards in accordance with applicable cost principles.
11. We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
12. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared.
13. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.
14. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Circular A-133.
15. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
16. We have accurately completed the appropriate sections of the data collection form.
17. We have disclosed any known noncompliance occurring subsequent to the period for which compliance is audited.
18. We have disclosed whether any changes in internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies (including material weaknesses), have occurred subsequent to the date as of which compliance is audited.

19. We have disclosed all contracts or other agreements with service organizations.
20. We have disclosed to you all communications from service organizations relating to noncompliance at those organizations
21. We have disclosed all known noncompliance with direct and material compliance requirements occurring subsequent to the period covered by your report.

No events or transactions have occurred subsequent to the balance sheet date that would require adjustments to, or disclosures in, the financial statements.

During the course of your audit, you may have accumulated records containing data which should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.

As of and for the Year Ended June 30, 2011

We believe that the effects of the uncorrected misstatements aggregated by you and summarized below are immaterial, both individually and in the aggregate, to the opinion units of the basic financial statements. For purposes of this representation, we consider items to be material, regardless of their size, if they involve the misstatement or omission of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

Opinion Units:

Description	Effect - Increase (Decrease)				
	Assets	Liabilities	Fund Balance and Net Assets	Revenue	Expenditures/ Expenses
<u>Business-Type Activities</u>					
Carry-over impact from prior year					
To adjust for fiscal year 2011 grant expenses recorded in fiscal year 2010	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000
To accrue for additional liability relating to healthcare claims	-	20,000	-	-	20,000
To adjust for fiscal year 2012 grant expenses recorded in fiscal year 2011	(40,000)	(40,000)	-	(40,000)	(40,000)
	<u>\$ (40,000)</u>	<u>\$ (20,000)</u>	<u>\$ -</u>	<u>\$ (16,000)</u>	<u>\$ 4,000</u>
<u>Student Success Grant Financial Statements</u>					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	\$ (12,062)	\$ (12,062)	\$ -	\$ (12,062)	\$ (12,062)
<u>State Adult Education and Family Literacy Grants Financial Statements</u>					
Carry-over impact from prior year Performance					
To adjust for fiscal year 2011 expenses recorded in fiscal year 2010	\$ -	\$ -	\$ -	\$ 1,860	\$ 1,860
State Basic					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	(3,368)	(3,368)	-	(3,368)	(3,368)
Public Assistance					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	(6,826)	(6,826)	-	(6,826)	(6,826)
Performance					
To adjust for fiscal year 2012 expenses recorded in fiscal year 2011	(8,786)	(8,786)	-	(8,786)	(8,786)
	<u>\$ (18,980)</u>	<u>\$ (18,980)</u>	<u>\$ -</u>	<u>\$ (17,120)</u>	<u>\$ (17,120)</u>

SAUK VALLEY COMMUNITY COLLEGE DISTRICT 506


Mr. Ed Andersen


Dr. George Mihel


Paula Meyer, College Dean of Business Services

**Sauk Valley Community College District 506
Summary of Recorded Audit Adjustments
Year Ended June 30, 2011**

Sauk Valley Community College District 506
Summary of Recorded Audit Adjustments (Continued)
Year Ended June 30, 2011

Number	Date	Name	Account No	Reference	Annotation	Debit	Credit
market value							
AJE 07	06/30/2011	Deferred Grant Revenues	270900 RPF	1500-04			25,356.00
AJE 07	06/30/2011	ICCB Student Success Grant	336010-420108-3090 RPF	1500-04		25,356.00	
Entry to defer revenue for ICCB Student Success Grant (client JE J1106)							
AJE 08	06/30/2011	Other Accrued Revenue	140900 RPF	9200-1. 2			12,825.00
AJE 08	06/30/2011	ICCB Adult Ed Public Aid	563200-420120-1060 RPF	9200-1. 2		6,625.00	
AJE 08	06/30/2011	ICCB Adult Ed Performance	563400-420121-1060 RPF	9200-1. 2		6,200.00	
Entry to correct revenue recognition for ICCB grants (Public Assistance and State Performance)							
						1,179,697.00	1,179,697.00

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Sauk Valley Community College
October 24, 2011

Action Item 4.2

Topic: **Board Policy 512.01 Student Loan Policy – Second Reading**

Presented By: **Dr. George Mihel**

Presentation:

In accordance with the directive from the Board, the administration has rewritten Board Policy 512.01 Student Loan Policy to update, remove unnecessary procedural language, and to clarify policies.

The recommended revision is on the following page.

Recommendation:

The administration recommends the Board approve Board Policy 512.01 Student Loan Policy for second reading.

512.01 Student Loan Policy Financial Aid Emergency Student Loan Advance Policy

Short Term emergency loans may be made to students who are receiving financial aid, if approved by the Director- Coordinator of Financial Assistance. The student's account must be paid in full by the end of the semester in which the loan is issued. Loans will be made in accordance with rules established in administrative procedure. Exceptions to the procedure rules may be granted if approved by the President.

1. The maximum loan that a full-time student may receive will be \$1,000. The maximum loan that a part-time student may receive will be \$500.
2. The President will report on the number of delinquent loans to the Board of Trustees on an annual basis.

1/14/80
4/28/97
1/26/98
12/15/03
6/28/04
12/19/05

**Sauk Valley Community College
October 24, 2011**

Action Item 4.3

Topic: **Board Policy 510.01 Travel of College Personnel – Second Reading**

Presented By: **Dr. George Mihel**

Presentation:

In accordance with the directive from the Board, the administration has rewritten Board Policy 510.01 Travel of College Personnel to update, remove unnecessary procedural language, and to clarify policies.

The recommended revision is on the following page.

Recommendation:

The administration recommends the Board approve Board Policy 510.01 Travel of College Personnel for second reading.

510.01 Travel of College Personnel

- A. Approvals: Travel shall be regulated subject to the limitations of the budget provided. Reimbursements of in-district and out-of-district travel expenses must be approved by the appropriate administrator. Out-of-district travel must receive prior approval from the supervising administrator, ~~the appropriate Vice President~~, and the President, unless performed under emergency conditions.
- B. Mileage: The rate of reimbursement when using personal automobiles for college travel will be equal to the current IRS tax deduction rate. No reimbursement will be paid for travel between home and the regular place of work or duty.
- C. Meals: Reasonable meal expenses *will be reimbursed in accordance with IRS regulations. Meal expenses may be reimbursed up to the per diem amounts set in administrative guidelines and approved by the Board. Reimbursement above the per diem amounts may be reimbursed if documented with receipts. in the discretion of the approving authorities, will be reimbursed if documented with receipts. If there are no receipts, meal expenses may be reimbursed at the discretion of the approving authorities up to the amounts set in administrative guidelines and approved by the Board.* No reimbursement will be provided for the purchase of alcoholic beverages.
- D. Lodging: Approved reasonable lodging expenses will be reimbursed if documented with receipts.
- E. Public transportation: Approved reasonable public transportation expenses will be reimbursed if documented with receipts.
- F. Other: Miscellaneous travel expenses, such as tolls, parking fees, tips, and train and taxi fares, may be reimbursed at the discretion of the approving authorities. Requests for such reimbursements should be accompanied by receipts if possible.

10/22/80

4/1/81

3/27/89

2/26/90

6/26/00

11/28/05

Sauk Valley Community College
October 24, 2011

Action Item 4.4

Topic: **Protection, Health and Safety Project - Window Improvements**

Presented By: **Dr. Mihel and John Ditto**

Presentation:

The 2012 Window Improvements Project has been identified for funding through the Protection, Health and Safety Tax Levy.

This project will include the removal of the existing metal framing and un-insulated glazing from the windows on the north side of the West Mall (third floor and east side of the second floor) and the total East Mall atrium. New metal framing and a combination of insulated glazing and insulated metal panels will be installed which will provide nearly three times greater resistance to heat flow. In addition, the concrete base of these windows, which are various stages of deterioration, will be repaired to improve the overall quality of the interior environment and help to protect and preserve the condition of the existing interior building elements.

The 2011 Protection, Health and Safety Fund levy, payable in 2012, should yield approximately \$850,000 at the maximum allowable tax rate. This is the second Protection, Health and Safety project and will cost \$400,000 to complete. The first project to replace the roof over the technology wing in the amount of \$446,754 was approved by the Board at its September 2011 meeting.

Recommendation:

The administration recommends the Board approve the 2012 Window Improvements project for Protection, Health and Safety funding, authorize the Board Chair and Secretary to sign the required documents, and direct the administration to forward the request to ICCB for action.

(Revised 11/3/99)

CAPITAL PROJECT APPLICATION FORM

(One Application Form per Project)

District/College and District # Sauk Valley Community College District #506
Contact Person John Ditto, Director of Buildings and Grounds Phone # 815-288-5511, ext 1299
Project Title 2012 Window Improvements Project
Project Budget \$ 400,000 check * here if the proposed project is to be financed with a combination of local, state,
federal, foundation gifts, etc and disclose on funding attachment 2
Date October 7, 2011

Application Type (check the appropriate application type and follow instructions):

Locally Funded New Construction--complete/submit Sections I, II, and II.

Locally Funded Remodeling--complete/submit Sections I and III.

Locally Funded New Construction and Remodeling--complete/submit Sections I, II, and III.

Protection, Health and Safety--complete/submit Section I and Attachment PHS.

Capital Renewal Project--complete/submit Section I and the Architect Recommendation form.

ADA Project--complete/submit Section I, Attachment ADA, and Architect Recommendation form.

Section I (submit for ALL project approval requests)

- A. Board of trustees action--attach a copy of the local board's resolution and certified minutes
- B. A detailed description identifying the scope of work to be accomplished (*complete the narration section and attach*)
- C. A detailed description of the project's programmatic justification (*complete the narration section and attach*)
- D. Board of trustees approved budget (*use the appropriate format on Attachment #1*)
- E. Funding source (*use the appropriate format on Attachment #2*)

Section II

A. Is the requested project included in the District Site and Construction Master Plan? (See ICCB Rule 1501.602c for a definition of such a plan) Yes No

If no, please update your District's Site and Construction Master Plan and submit to the ICCB. Anticipated date of completion _____

B. Submit the new square footage allocation (*use Square Footage Summary Attachment*)

C. Has the site been determined professionally to be suitable for construction purposes? Yes
 No

If yes, how was suitability determined (i.e., soil borings, inspection for hazardous materials, etc.)

Section III

A. Submit the remodeled square footage allocation (*use Square Footage Summary Attachment*).

Programmatic Justification

Provide an explanation of the programmatic impact of the proposed project.

This project is a two-fold project which will be done concurrently.

The present window system consists of approximately 1,200 linear feet of metal framing and single un-insulated glazing on the north side on the West Mall (third floor and east side of the second floor) and the atrium of the East Mall. This window system constitutes the majority of the exterior wall system of the College. The proposed project will replace the existing metal framing and un-insulated glazing with new metal framing and a combination of insulated glazing and insulated metal panels providing nearly three times greater resistance to heat flow.

In addition, the existing condition at the window base is a cast in place concrete curb that is in various degrees of deterioration throughout the College. At some locations, the deterioration is severe. Deterioration to the point of failure to this curb could possibly result in frame movement, cracks in glazing or loss of glazing. The proposed project will also repair the existing conditions at the base of the windows.

The total project will improve the overall quality of the interior environment and help to protect and preserve the condition of the existing interior building elements.

Scope of Work

Provide an explanation of the specific work to be performed as part of this project.

The present window system consists of approximately 1,200 linear feet of metal framing and single un-insulated glazing on the north side on the West Mall (third floor and east side of the second floor) and the atrium of the East Mall. The proposed project will replace the existing metal framing and un-insulated glazing with new metal framing and a combination of insulated glazing and insulated metal panels providing nearly three times greater resistance to heat flow. The proposed project will also repair the existing conditions at the base of the windows.

The total project will improve the overall quality of the interior environment and help to protect and preserve the condition of the existing interior building elements.

Attachment #1
Project Budget

Check One:

New Construction
 Remodeling

Project Name _____

	<u>Budget Amounts</u>	
	<u>New Construction</u>	<u>Remodeling</u>
Land		<u>N/A</u>
Site Development		<u>N/A</u>
Construction (including Fixed Equipment)		
Mechanical		
Electrical		
General Conditions		
Contingency (10%)		
A/E Professional Fees		
Total		

Protection, Health, and Safety Project Name Sauk Valley Community College 2012 Window Improvements Project

	<u>Budget Amounts</u>
Project Costs	<u>\$360,000.00</u>
Contingency	<u>\$ 25,500.00</u>
A/E Professional Fees	<u>\$ 14,500.00</u>
Total	<u>\$400,000.00</u>

Attachment #2
Funding Source

District/College Name Sauk Valley Community College District #506
Project Name 2012 Window Improvements Project

Check the source(s) of funds:

Available fund balance
(Including excess funds from
previously approved protection,
health, and safety projects) Fund name (s): _____

Bond Proceeds
(including protection, health,
and safety bonds) Type of bond issuance (s): _____

Protection, Health, and
Safety Tax Levy
(ILCS 805/3-20.3.01) Tax rate/fiscal year: .47 // 2012

Contract for Deed
(ILCS 805/3-36) Term of Contract for Deed in months: _____

Lending Arrangement with a
Financial Institution
(ILCS 805/3-37) Term of Lending Arrangements in months: _____

Lease Agreement
(ILCS 805/3-38) Term of Lease in months: _____

Capital Renewal Funding Proposed Fiscal Year Source(s): _____

ADA
Access for All Funding Proposed Fiscal Year Source(s): _____

Protection, Health, and Safety Signature/Certification Page

	<u>Check if Applicable</u>
Energy Conservation Certification (see attachment, if applicable)	_____
Structural Integrity Certification (see attachment, if applicable)	_____
Budget Certification (see attachment, always required)	<u>X</u>
Feasibility Study Identifying Need of the Project	_____
Other Documentation which May Support the Justification of this Project	_____

We certify we have examined this application for the approval of a protection, health, and safety project, as defined in the project narration (programmatic and scope), the certifications listed above and any other documentation which may support this project as being eligible to be funded through a protection, health, and safety tax levy or from the proceeds of a protection, health, and safety bond issuance, as referenced in Attachment #2 (Funding Source).

Further, we certify the Board has approved the architect's recommended budget, as referenced in Attachment #1 (Project Budget) and this project(s) meets the requirements of 110 ILCS 805/3-20.3.01 of the Act for proposed project(s) to make repairs or alterations which provide for the protection, health, and safety of students, faculty, and visitors.

Approved by the Sauk Valley Community College Board of
Trustees

Date October 24, 2011

Signed Elvyn A. Anderson, Chairperson

Jan L. Wersene, Secretary

PROTECTION, HEALTH, AND SAFETY PROJECT

Budget and Certification

Name and address of architect/engineer providing the estimate:

Willett, Hofmann & Associates, Inc.
809 East Second Street
Dixon, Illinois 61021
Thomas W. Houck, AIA, PE

I certify that the recommended construction project description and cost figures referred to herein were prepared by me or under my supervision, and to the best of my knowledge the description of the existing conditions and cost funds become available. I further certify that the project has been designed to meet the codes and standards required in Illinois Community College Board Rule 1501.603 and meets the qualifications for an eligible protection, health, and safety project as defined in Section 3-20.3.01 of the Public Community College Act.

Thomas W. Houck

Architect/Engineer's Signature

October 7, 2011

Date

001-015136

Illinois Registration or License Number

Seal



Proposed budget: Use Attachment #1 and provide additional budget information on a separate sheet of paper, if necessary, to further explain the project budget.

2012 WINDOW IMPROVEMENTS PROJECT

Sauk Valley Community College

October 7, 2011

Preliminary Opinion of Probable Project Costs

CONSTRUCTION

1.	WINDOW REPLACEMENT AND CURB REPAIR 1,200 lineal feet at \$300/lineal foot	\$360,000.00
2.	CONTINGENCY	\$ 25,500.00
	CONSTRUCTION TOTAL	\$385,500.00

ENGINEERING

1.	DESIGN PHASE Detail Curb Survey, Documentation of existing conditions, Preparation of Bid, Construction and Contract Documents.	\$ 6,500.00
2.	BIDDING PHASE Pre-Bid Meeting. Respond to Bidder inquiries. Issuance of Addenda. Bid Opening. Bid Recommendation.	\$ 2,000.00
3.	CONSTRUCTION PHASE Review shop drawings. Review Contractor Pay Requests. Periodic site visits to observe construction in accordance with Contract Documents. Final Punch List. Final Acceptance/Closeout.	\$ 6,000.00
	ENGINEERING TOTAL	\$ 14,500.00

PROJECT TOTAL

1.	CONSTRUCTION TOTAL	\$ 385,500.00
2.	ENGINEERING TOTAL	\$ 14,500.00
	PROJECT BUDGETARY TOTAL	\$ 400,000.00

NOTES:

This project is similar to window replacement projects completed in 2005, 2006, 2007, 2008 and 2009 which did not include curb repairs. Budget cost listed above was established based on final project costs for above referenced projects as listed below:

2005 - 370 LF replaced at \$81,558 = \$220/LF (curb repair bid cost = \$94/LF)

2006 - 220 LF replaced at \$48,620 = \$221/LF

2007 - 140 LF replaced at \$32,984 = \$235/LF

2008 - 300 LF replaced at \$77,540* = \$258/LF

(* = Note: the 2008 total project bid amount was \$86,040 which included \$8,500 of exploratory demolition)

2009 - 520 LF replaced at \$104,332 = \$200.64*

(* = Note: the 2009 project included a portion of smaller windows and lower level more easily accessible windows)

RESOLUTION TO APPROVE PROTECTION, HEALTH AND SAFETY PROJECTS

WHEREAS, pursuant to the provisions of the statutes of the State of Illinois, Community College District No. 506 is authorized to complete necessary projects dealing with health or safety of students, employees or visitors; and,

WHEREAS, the Board has received reports from licensed professional architect/engineer that there is a project at SVCC which requires repair and alteration, as defined in 23 Illinois Administrative Code, Sec. 1501.601; and

WHEREAS, the project recommended for repair and alteration is:

2012 Window Improvements	\$400,000
--------------------------	-----------

WHEREAS, all facilities described by the project set forth are owned by SVCC.

NOW, BE IT RESOLVED by the Board of Trustees of Sauk Valley Community College District 506, as follows:

1. The recitals set forth above are incorporated herein and made a part hereof.
2. The physical facilities described in the projects set forth above requires alteration or repair and is necessary to remove a health or safety hazard to the students, employees or visitors of SVCC.
3. There are not sufficient funds available in the Operations and Maintenance Fund of SVCC to complete the projects set forth above.
4. The Board approves the completion of the Protection, Health, and Safety project described below:

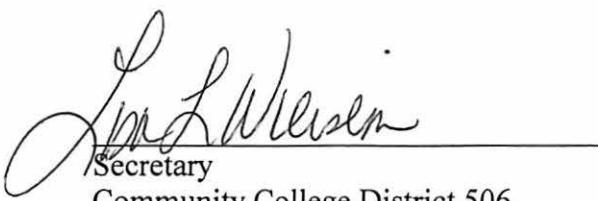
2012 Window Improvements

5. The Administration is authorized to execute all documents, and to take all actions necessary, for approval and completion of this project consistent with Ill. Rev. Stat. Ch. 122 Paragraph 103-20.3.01 (and all other applicable statutes) and 23 Illinois Administrative Code Section 1501.608 (and all other applicable regulations).

Adopted October 24, 2011



Chairman
Community College District 506



Linda Wilson

Secretary
Community College District 506

Sauk Valley Community College
October 24, 2011

Action Item 4.5

Topic: **Program Approval - Pipe Welding**

Presented By: **Dr. George Mihel and Alan Pfeifer**

Presentation:

A new degree program for pipe welding is being requested. This program addresses the skills necessary to become a certified American Welding Society (AWS) Pipe Welder. The job market in this area continues to be strong and the growth rate is higher than average as documented by the Department of Labor statistics. The AWS website also documents the need for trained welders with many replacement job becoming available in the next 10 years due to retirements.

The program will cover pipe welding in all pipe positions. The courses in this program will allow graduates to continue into the new AAS Multi-craft degree program with a specialization in Welding.

Additional welders, pipe cutters and bending equipment for welding test will be purchased for the program as per the form 20 included with this proposal. Most of this equipment will also be usable in our current welding program.

Recommendation:

The administration recommends the Board approve the Certificate in Pipe Welding program and authorize the administration to forward the recommendation to ICCB for their action.

**APPLICATION FOR PERMANENT APPROVAL
OF A CAREER & TECHNICAL EDUCATION CURRICULUM
Submit THREE Complete Copies**

COLLEGE NAME Sauk Valley Community College **5-DIGIT COLLEGE NUMBER** 50601
CONTACT PERSON Alan Pfeifer, Interim Academic Vice President

PHONE 815-835-6218 **FAX** _____

EMAIL pfeifer@svcc.edu

CURRICULUM INFORMATION

CERTIFICATE:

TITLE 0H47-Pipe Welding **CREDIT HOURS** 19 **CIP CODE** 12 480508

PROPOSED CLASSIFICATION: X District _____ Regional _____ Statewide

PROPOSED IMPLEMENTATION DATE: 1/01/2012

SUBMISSION INCLUDES:

Part A: Feasibility Analysis

Part B: Curriculum Quality and Cost Analysis. Also, complete the following when submitting Part B:

This curriculum was approved by the college Board of Trustees on: 10-24-11 _____ Date

State approval is hereby requested: George Mahr _____ Date 10-27-11
Required- Chief Administrative Officer Signature Date

ICCB USE ONLY:

ICCB APPROVAL DATE: AAS _____ 7-29 cr hrs Cert. _____ 30+ Cert. _____

IBHE APPROVAL DATE for AAS _____

APPLICATION FOR PERMANENT APPROVAL OF A CAREER & TECHNICAL EDUCATION CURRICULUM

INSTRUCTIONS

Application Components: The curriculum approval application includes two parts, **Part A: Feasibility Analysis** and **Part B: Curriculum Quality and Cost Analysis**.

Part A: Feasibility Analysis. This section is designed to verify that the program is feasible from a labor market standpoint and solicits conclusive or convincing evidence of labor market need. Colleges are advised to complete this section in advance to indicate feasibility and provide evidence to the state curriculum review team regarding the program's need and the district's ability to sustain it.

Part B: Curriculum Quality and Cost Analysis. This section is intended to solicit information from the college that documents quality in response to identified needs and that it is a cost-effective program with commensurate financial support

Community colleges may submit both Parts A and B separately or together as a package.

Approval of Related AAS Degree and Certificate Curricula. When applying for approval of closely related AAS degree and certificate programs, the college should submit a single application that reflects all programs. (For example, a hospitality management AAS and certificate would use a single application.) In the application, ensure that information is tailored as needed to each curriculum, as the rationale and supporting information may vary for each program. For Chart B: Enrollment, provide separate enrollment and completion figures for each program. For Chart C: Curriculum, submit a separate chart for each program.

Application Submission. Submit **three (3)** complete copies of the application.

For More Information. Community colleges are encouraged to contact ICCB staff with questions on the application process. Pertinent information is also contained in the *Administrative Rules of the Illinois Community College Board*.

OCCUPATIONAL CURRICULUM APPROVAL APPLICATION

PART A: FEASIBILITY ANALYSIS

1. CURRICULUM DESCRIPTION. Provide a description addressing:

a. the program's purpose and a catalog description

This program is designed to prepare students for employment in industry for positions in the field of pipe welding. Students will be trained in welding in several positions using several types of welding technologies. Students entering the program should have some welding experience or completed the Entry Level Certificate at Sauk Valley Community College or hold certification in Welding. Individuals completing this program will be able to prepare and weld large industrial, commercial or residential applications. Students will be prepared to sit for AWS certification.

b. the type of jobs for which it would train graduates (e.g., job titles, occupations, clusters of occupations, cross-functional positions, emerging occupations)

Welder

Pipe welder

Structural welder

c. the target population; e.g., current employees and/or persons desiring career entry

Current employees upgrading skills, recent graduates of certificate programs wishing to acquire credentials in pipe welding, unemployed/underemployed individuals wish to change careers.

d. unique or noteworthy features of the program

Student will be able to sit for AWS certification in addition to receiving the Sauk certificate.

e. relationship of the program to existing curricula at the college (e.g., how the program complements or shares resources with existing programs)

This program is structured to be an extension of our existing welding certificates for students who are preparing for the work force or students who have already joined the workforce and who are looking to expand their welding skill base. This curriculum will share the new welding lab area that will be available Jan 1, 2012.

f. how will the college recruit and retain minorities, individuals with disabilities, non-traditional students or other students defined as "special populations" in this program?

The College will work with Whiteside Area Career Center, local IDES office and WIA agencies as well as current employers and unions to recruit non-traditional and minority students. Student support services including the early alert services, learning assistance center, etc. currently provided for all College programs will be available to these students.

2. LABOR MARKET NEED. Document labor market need for the proposed curriculum. Consult ICCB's "*Labor Market Need Analysis: Ten Easy Steps to Conduct a Basic Analysis for Program Approval*" (Appendix B of the *Program Manual*).

a. **Supply-Demand Data.** Attach information on program completers versus projected job openings for your district. For comparison purposes you may want to include statewide data. Regional proposals should include data reflective of all districts to be served.

b. **Alternate Documentation.** If supply-demand data is not supportive, not applicable (such as with some new and emerging occupations), or not available (such as for your district) provide alternate documentation of labor market need. This might include career information, such as occupational growth rates, wage information, or a job outlook summary. This might also include data from employers assessing current openings in your area or their need to retrain employees.

c. **Need Summary.** Summarize the key findings on Chart A: Labor Market Need.
Completed.

d. **Planning and Collaboration.** Describe how the proposed curriculum fits into the college's overall plans and goals to meet career and technical education/workforce preparation needs within the district/region. Address how the program meets priority needs, and describe steps taken to plan and deliver the curriculum in collaboration with others, such as the education-to-careers partnership, the Tech Prep consortium, the regional community college/university consortium, or other local/regional initiatives and partners.
Collaboration with the Workforce Council, regional unions and employers has driven the request for this program. Our local tech prep consortium has been kept abreast of our plans, as have local economic development groups. Our current welding faculty and career counselor have studied the demand for these skills within 100 mile radius working with employers and unions to be sure jobs will exist for these students. Now that the economy is again picking up and our remodeling of our welding lab is on schedule we feel this is an appropriate time to expand our welding program by adding this certificate.

e. **Regional Programs.** If the college is seeking "regional" designation for the proposed program, define the "region" to be served, describe how the college will ensure the region is adequately served by the program, (e.g., via cooperative arrangements or telecommunications) and include separate letters from each of the colleges within the defined region indicating their support for the proposed program at your college. We are not seeking regional approval.

3. **ENROLLMENT DATA.** Project enrollments and completions on Chart B: Enrollment.

CHART A: LABOR MARKET NEED. Summarize key findings from labor market data (including alternate data if appropriate) to document need for the proposed program.

<u>SOC Job Titles & Codes</u> * (and other job titles if alternate data also submitted)	Employment Projections:	
	<u>Annual District Openings</u> *	<u>Annual Program Completers</u> ** (indicate from which surrounding districts)
	Pipe	Weld
Eastern Iowa	15	35
Northwestern IL	46	36

Note: Data summarized in Chart A should directly correspond to data appended for 2a and 2b.

* SOC (Standard Occupational Classification) Job titles/codes & AAJO (Average Annual Job Openings) by Community College district can be found through the IDES (Illinois Dept. Of Employment Security) website at www.il.workinfo.com.

** Program completer data can be used from the most current ICCB Data and Characteristics Report or completer data provided by the college.

CHART B: ENROLLMENT: Project enrollments and completions:

	<u>First Year</u>	<u>Second Year</u>	<u>Third Year</u>
Full-Time Enrollments:	____30____	____30____	____30____
Part-Time Enrollments:	____25____	____25____	____25____
Completions:	____40____	____40____	____40____

NOTE: If more than one program is presented in this application; e.g., related degree and certificate programs, provide separate enrollment and completion projections for each program, adding lines to the chart as needed.

OCCUPATIONAL CURRICULUM APPROVAL APPLICATION PART B: CURRICULUM QUALITY AND COST ANALYSIS

1. **OCCUPATIONAL CURRICULUM APPROVAL APPLICATION COVER SHEET**. If Part A: Feasibility Analysis was submitted previously and Part B: Curriculum Quality and Cost Analysis is a separate submission:
 - a. **Cover Sheet.** Attach a copy of the cover sheet from the original submission that includes the local college board of trustees approval date and the chief administrative officer's signature.
 - b. **Part A Revisions.** Verify if the information submitted previously on Part A is still accurate and pertinent. If any revisions are needed, please submit.
2. **CURRICULUM INFORMATION**. Provide the following information on the program:
 - a. **Curriculum.** Complete Chart C: Curriculum to present the proposed curriculum. Include separate chart C's for each proposed program. Completed
 - b. **Articulation.** Specify how the program is structured or articulated to provide a career ladder for students. Include information on articulation with secondary schools (such as dual credit opportunities) articulation between certificate and AAS degrees, and articulation with baccalaureate institutions.
The degree itself is terminal and will likely not, in its entirety, transfer to a four-year institution.
 - c. **Course Syllabi.** Append course syllabi for new courses or any existing courses that are being modified significantly for the proposed curriculum. Outlines attached.
 - d. **Work-Based Learning.** Append a list of work-based learning sites to be used; e.g., for internship, career exploration, job shadowing, clinical practicum, or apprenticeship coursework.
 - e. **Equipment.** List equipment to be purchased, shared, or leased to implement the curriculum.

3. **EDUCATION AND SKILL REQUIREMENTS.** Describe how the college ensures that the proposed curriculum will provide needed education and skills for the occupation and will meet program objectives by addressing the following:

a. **Employer Input.** Append employer advisory committee meeting minutes and other pertinent documents to reflect the private sector input obtained in the development of the proposed curriculum.

Representatives from the SVCC Workforce Council were informed of the proposed new program. Regional unions and industry were consulted on program.

b. **Skill Level.** Describe how the program incorporates the appropriate level of academic, technical, and workplace skills, including SCANS skills (Secretary's Commission on Achieving Necessary Skills), Work Keys and state and/or national skill standards, if available.

Students in the program will be able to test for Work Keys at the college. The college recommends Work Keys testing for this and other industrial certificate programs.

c. **Skills Standards/Credentialing/Licensure for Students.** Regarding the *students*, please specify:

- What skill standards have been set in this occupation or what professional credentialing (licensure, certification, registration, etc...) is available to students and through what agency/entity? Is it optional or required; i.e., is licensure or certification required or optional for job entry? What steps has the college completed to ensure that students will learn the skills required to obtain the necessary licensure or certification?

Sauk intends on offering on campus AWS certification for welding programs.

d. **Skills Standards/Accreditation for Programs.** Regarding the proposed *program*, please specify:

- What external approval or accreditation can be obtained for this program and through what agency/entity? Is it optional or required; i.e., is program approval/accreditation by a regulatory agency or industry-related entity required prior to enrolling students or graduates earning their licensure/certification? What steps has the college completed to obtain that approval/accreditation?

Student will be able to sit for the AWS certification in pipe welding. Sauk is certifying its current instructors to certify students and ensuring new facility is equipped for the AWS certification standards.

4. **ASSESSMENT OF STUDENT LEARNING.** Describe how the college plans to ensure students will meet the objective for this program by providing the following:

a. **Student Learning Objectives.** Describe or list the learning objectives/outcomes that each student is expected to have mastered upon completion of the program related to 1) the general education component of the curriculum, and 2) the career and technical education component of the curriculum. *These are program-level outcomes rather than course-level outcomes.*

This certificate does not have general education requirements. For the career component, students will need to master pipe welding in the 2G, 5G and 6G positions. Welds that students make will be inspected and tested. In addition, student will be trained using TIG welders and the application of TIG in pipe welding.

b. **Assessment of Student Learning Objectives.** Describe the end-of-program evaluation process(es) the college has in place to ensure that students demonstrate these learning objectives just prior to program completion. For example, assessment through portfolio review, cumulative course, team project, written/performance test, or industry/state certification/licensure examination.

For AAS and Certificate Programs, SVCC has the following two assessments: Program Level and General CTE Assessments.

Program Level Assessment:

1. Sauk Valley Community College has in place a system of measures and assessments that insure degree-seeking graduates have been exposed to, and assessed on, a faculty-selected set of General Education Competencies.

2. The career and technical education component will support the learned skills the student acquired in the general education requirement.

The career and technical component is made up of course work that includes safety and welding.

We know these courses provide the student with a strong base to build upon when completing the welding course work. These basic courses provide skills that allow the student to formulate answers based upon the instruction they have received. The additional coursework in the area of welding will serve to advance the student's knowledge in this area. This compliment of courses will teach the student different skill sets for the particular task at hand. The general outcomes and assessments are on the specific course outline.

3. Upon admission to the program the student will be required to create a portfolio in the current LMS (learning management system) utilized by Sauk Valley Community College.

The student will be required to submit the following to the portfolio with the help of the instructor from the general technical courses:

1. IND 116; A comprehensive final project and final exam demonstrating learned knowledge.
2. IND 131; A copy of their OSHA 10 General Industry card.
3. WLD 132-Horizontal Pipe Welding-2G; Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.
4. WLD 135-Vertical Pipe Welding-5G; Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.

5. WLD 136-Angled Pipe Welding-6G; Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.
6. WLD 134-TIG Small Diameter Pipe- Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.
7. WLD 137-TIG Large Diameter Pipe- Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.

Upon completion of the program the portfolio, and comprehensive exam will be reviewed by the instructors in the program for completeness and approval for graduation. At the end of the program, student can take the AWS industry certification exam.

General CTE Assessments:

Within the career and technical education component of the program, the students will develop the following competencies:

I. **In an internship experience, clinical setting or capstone course the students will:**

- A. Be dependable
- B. Be socially appropriate
- C. Exhibit cooperation
- D. Show initiative

II. **When presented with a task or problem in an internship experience, clinical setting or capstone course, the students will:**

- A. Perform effectively
- B. Exhibit problem solving skills
- C. Communicate effectively
- D. Be recommended for hiring

c. **Program Improvement.** Describe how the college will use this assessment for continuous quality improvement of the curriculum.

Each program in the college catalog is subject to an annual mini program review, and a complete program review each five years. This program will be reviewed to ensure curriculum aligns with current industry certification standards and technologies.

5. **FACULTY**

- a. **Faculty Qualifications.** Complete and append Chart D1: Faculty Qualifications to specify the minimum qualifications for program faculty, including new and existing faculty. Completed.
- b. **Faculty Needs.** Complete and append Chart D2: Faculty Needs to specify the number of full- and part-time faculty the program will need for each of the first three years, including new and existing faculty. Completed.

5. WLD 136-Angled Pipe Welding-6 G; Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.
6. WLD 134-TIG Small Diameter Pipe- Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.
7. WLD 137-TIG Large Diameter Pipe- Photographs and journal documenting graded welding projects and final exam demonstrating learned knowledge.

Upon completion of the program the portfolio, and comprehensive exam will be reviewed by the instructors in the program for completeness and approval for graduation. At the end of the program, student can take the AWS industry certification exam.

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- I. **In an internship experience, clinical setting or capstone course the students will:**
 - A. Be dependable
 - B. Be socially appropriate
 - C. Exhibit cooperation
 - D. Show initiative
- II. **When presented with a task or problem in an internship experience, clinical setting or capstone course, the students will:**
 - A. Perform effectively
 - B. Exhibit problem solving skills
 - C. Communicate effectively
 - D. Be recommended for hiring
- c. **Program Improvement.** Describe how the college will use this assessment for continuous quality improvement of the curriculum.
Each program in the college catalog is subject to an annual mini program review, and a complete program review each five years. This program will be reviewed to ensure curriculum aligns with current industry certification standards and technologies.

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- b. **Faculty Needs.** Complete and append Chart D2: Faculty Needs to specify the number of full- and part-time faculty the program will need for each of the first three years, including new and existing faculty. Completed.

6. **ACADEMIC CONTROL.** If another entity is involved in the delivery of the program in addition to the community college through a cooperative arrangement or contract; e.g., with another college or university, the regional consortia, an apprenticeship organization, a private institution or business, or other outside entity:

a. **Contractual/Cooperative Agreements.** Append a copy of the contractual or cooperative agreement. Not applicable to this program.

b. **Academic Control.** Describe how the college will maintain academic control over the program, including student admissions, faculty, and program content and quality.

Sauk Valley Community College maintains control of course outlines, course syllabi, assessment of student learning, faculty evaluation and hiring of all faculty. Students admitted to the program must meet the same criteria established by the College's academic and student services policies and procedures. Students and facilitators will both be expected to uphold a mutual respect and professionalism for each other.

7. **COST DATA.** Document the financial feasibility of the proposed program.

a. **Source of Funds.** Specify the source of resources to support the proposed program and note what portion of funds will come from reallocation of existing resources as compared to new resources.

The College will use money from the following sources as available

1. Grants
2. Foundation
3. Funding bonds

b. **Finance.** Complete and append Chart E: Finance to identify new direct costs to establish the program. Completed

CHART C: CURRICULUM. List courses within the proposed program, and *asterisk new courses.*

	Course Prefix/#	Course Title	Asterisk New Courses	Credit Hours	Lecture Contact Hours	Lab Contact Hours
General Education Courses <i>(required coursework).</i> Note which courses are <i>transferable.</i>		Not required for certificate				
Total						
Career and Technical Education Courses <i>(required coursework)</i>	WLD 132	Horizontal Pipe welding-2G		3	2	2
	WLD 135	Vertical Pipe welding-5G		3	2	2
	WLD 136	Angled Pipe welding-6G		3	2	2
	WLD 134	TIG – small diameter pipe		3	2	2
	WLD 137	TIG – large diameter pipe		3	2	2
	IND 116	Industrial Blue Print Reading		3	3	
	IND 131	OSHA		1	1	
Total				19		
Work-Based Learning Courses <i>(required internship, practicum, apprenticeship,)</i>						
Total						
Electives <i>(Choose 6 credits)</i>						
Total						
TOTAL CREDIT HOURS REQUIRED FOR COMPLETION				19		

CHART D1: FACULTY QUALIFICATIONS. Cite the minimum qualifications for new and existing faculty.

<u>Degree</u>	<u>Field</u>	<u>Years of Related Occupational Experience</u>	<u>Years of Teaching Experience</u>
	Welding (Full time instructor)	2000+ hours of experience	2
	Adjunct	2000+ hours of related experience	

CHART D2: FACULTY NEEDS. Cite the number of faculty, including new and existing faculty, that the program will need for each of the first three years, noting if they will serve as full-time faculty or part-time.

# of New Faculty	First Year		Second Year		Third Year	
	Full-Time	Part-Time	Full-Time	Part-Time	Full-Time	Part-Time
# of New Faculty		3		3		3
# of Existing Faculty	1		1		1	

CHART E: FINANCE: Identify projected new direct costs to establish the program.

	<u>First Year</u>	<u>Second Year</u>	<u>Third Year</u>
Faculty Costs	\$ 48000	50000	53000
Administrator Costs	14600	14600	14600
Other Personnel Costs (specify positions)			
Equipment Costs			
Library/LRC Costs			
Facility Costs*	90000		
Other (specify)			
TOTAL NEW COSTS	\$ 152600	64600	67600

*Capital projects that use state funds require prior ICCB approval, as do capital projects over \$250,000 that use local funds.

SAUK VALLEY COMMUNITY COLLEGE COURSE OUTLINE

WLD 132-Horizontal Pipe Welding-2G

Prepared by: Scott Gillihan

Date: 4/12/2011

I Complete catalog description of course

- A. This course introduces the fundamental theory, safety practices, equipment, and techniques required for shielded metal arc welding (SMAW) on a horizontal beveled plate and in a 2G pipe position. Qualification tests in horizontal beveled plates and 2G are used in the evaluation of student progress toward making industrial standard welds.
- B. Number of hours per week: 2 lecture 2 lab/week for 3 credits
- C. Prerequisite: WLD 106, WLD 102

II. Topical outline and course objectives (OBE Outcomes)

- A. SMAW safety and health practices.
Outcome: Students will recognize shop safety through reading, lecture, videos, and classroom discussion.
Assessment: Students will identify hazards within a shop setting. Students will answer the questions that are assigned and pass a test on welding shop safety.
- B. Fundamental SMAW theory.
Outcome: Students will recognize the SMAW welding process and define terms common to all forms of arc welding through the use of lecture, videos, reading, and classroom discussion.
Assessment: Students will be tested over welding terms and fundamentals.
- C. Basic electrical principles.
Outcome: Students will recognize electrical principles and terms including amperage, voltage, positive and negative polarity, and alternating and direct current through the use of lecture, videos, reading and classroom discussion.
Assessment: Students will demonstrate the comprehension of electrical principles by passing a written test.

D. SMAW machines and setup.

Outcome: Students will recognize the power sources, power source types and capabilities, duty cycle, and the proper selection of a power source. This will be accomplished through videos and lecture.

Assessment: Students will show comprehension of power sources by passing a test.

E. Electrode identification and selection

Outcome: Students will recognize the correct process and factors used to determine the correct electrode to use through lecture, video, and handouts.

Assessment: Students will demonstrate comprehension by passing a short quiz.

F. Materials selection and preparation

Outcome: Students will recognize the proper type of metal for a job and correct preparation of the metal for welding through readings, video, demonstrations, and practice.

Assessment: Students will pass a test showing knowledge of proper selection of materials.

G. Visual inspection and practical weld tests

Outcome: Students will be able to identify common defects in welds and understand the welder's responsibility to inspect the weld joint before during and after the welding is completed. This will be accomplished through the use of videos, reading and demonstrations.

Assessment: Instructor will ask each student to identify the defects in their own welds to determine the welds quality.

H. Production of beads in a horizontal beveled plate and 2G pipe position.

Outcome: Student will become proficient at making weldments using the SMAW process to make welds in horizontal beveled plate and 2G pipe position through demonstration, and practice.

Assessment: Students will show their proficiency by passing a horizontal beveled plate and 2G pipe welding test.

I. Oxyacetylene and plasma cutting processes.

Outcome: Students will recognize oxyacetylene cutting equipment, and the plasma cutting equipment, safety, and procedures for cutting through readings, video, demonstrations, and practice.

Assessment: Students will be show correct setup and operation of cutting equipment and make correct cuts in steel.

J. Pipe Beveler.

Outcome: Students will recognize pipe beveling equipment and procedures through readings, video, demonstrations, and practice.

Assessment: Students will demonstrate the correct set up and operation of pipe beveling equipment.

III. Textbook and materials required

IV Suggested bibliography: See instructor for suggestions.

V. Methods of presentation

Lecture, class discussion, videotapes, written handouts, and class activities.

VI. Methods of evaluation

25% - class quizzes covering topics from chapters.

75% - Various welding assignments throughout the semester for students to complete.

Using the following scale for the final grade:

100-90= A

89-82= B

81-76= C

75-70= D

69- 0= F

SAUK VALLEY COMMUNITY COLLEGE

COURSE OUTLINE

WLD 134 –TIG – Small Diameter Pipe

Prepared by: Scott Gillihan

Date 4/5/2011

I Complete catalog description of course

- A. This course is designed to provide students with a thorough understanding of the Tungsten Inert gas (TIG), also referred to as gas tungsten arc welding (GTAW), on small diameter, thin wall pipe, including the following topics: welding safety, power sources, machine setup, adjustment and maintenance, identification of welding defects and quality welds, filler wire selection, shielding gas selection, and testing procedures. Training to develop the manual skills necessary to make high quality TIG welds is included with emphasis placed in the area of small diameter, thin wall pipe in all positions.
- B. Number of hours per week: 2 lecture 2 lab/week for 3 credits
- C. Prerequisite: WLD 104 or consent of instructor

II. Topical outline and course objectives (OBE Outcomes)

- A. Introduction and weld safety
 - Outcome: Students will recognize shop safety through reading, lecture, videos, and classroom discussion.
 - Assessment: Students will identify hazards within a shop setting. Students will answer the questions that are assigned and pass a test on shop safety.
- B. Power Sources
 - Outcome: Students will recognize the power sources used in TIG welding through the use of lecture, videos, reading, classroom discussions, and demonstrations.
 - Assessment: Students will pass a test covering power sources and wire selections with a grade of 90% or higher.

C. Machine setup, adjustment, and maintenance

Outcome: Students will be able to adjust the TIG machine properly for different widths of metal and be able to trouble shoot basic problems to maintain equipment.

Assessment: Students will be required to diagnose problems encountered with the equipment and fix them. Teacher will prearrange problems to assure different problems are encountered.

D. Identification of welding defects and quality welds

Outcome: Students will be able to identify common defects in welds and understand the welders' responsibility to inspect the weld joint before during and after the welding is completed. This will be accomplished through the use of videos, reading and demonstrations.

Assessment: Instructor will ask each student to identify the defects in their own welds to determine the welds quality.

E. Tungsten electrode selection

Outcome: Students will recognize the different types of Tungsten electrodes (pure, 1% thoriated, 2% thoriated, zirconium) and recognize the correct electrode for specific jobs. This will be accomplished through the use of videos, reading and demonstrations

Assessment: Students will be asked to identify the correct electrode for each weld they perform in the welding practice sessions.

F. Shielding gas selection

Outcome: Students will recognize the different mixtures of inert gas used in TIG welding processes. This will be accomplished through the use of videos, reading and demonstrations

Assessment: Students will be able to identify the correct gas to be used for specific jobs by identification from a list in a multiple-choice quiz.

H. Welding Practice in TIG process

Outcome: Student will become proficient at making weldments using the TIG process to make welds on small diameter, thin wall pipe in all positions through demonstration, video and practice.

Assessment: Students will show their proficiency by passing a series of welds on small diameter, thin wall pipe.

III. Suggested Bibliography: See instructor for suggestions.

IV. Methods of Presentation

Lecture, class discussion, videotapes, written handouts, and class activities.

V. Methods of Evaluation

- 25% - class quizzes covering topics from chapters
- 25% - One final worth 25% of the final grade. This will include a welding test.
- 50% - Various welding assignments throughout the semester for students to complete.

Using the following scale for the final grade:

100-90 = A

89-82 = B

81-76 = C

75-70 = D

69- 0 = F

SAUK VALLEY COMMUNITY COLLEGE

COURSE OUTLINE

WLD 135-Vertical Pipe Welding-5G

Prepared by: Scott Gillihan

Date: 4/12/2011

I Complete catalog description of course

- A. This course introduces the fundamental theory, safety practices, equipment, and techniques required for shielded metal arc welding (SMAW) on a vertical beveled plate and in a 5G pipe position. Qualification tests in vertical beveled plates and 5G are used in the evaluation of student progress toward making industrial standard welds.
- B. Number of hours per week: 2 lecture 2 lab/week for 3 credits
- C. Prerequisite: WLD 106, WLD 102

II. Topical outline and course objectives (OBE Outcomes)

- A. SMAW safety and health practices.
Outcome: Students will recognize shop safety through reading, lecture, videos, and classroom discussion.
Assessment: Students will identify hazards within a shop setting. Students will answer the questions that are assigned and pass a test on welding shop safety.
- B. Fundamental SMAW theory.
Outcome: Students will recognize the SMAW welding process and define terms common to all forms of arc welding through the use of lecture, videos, reading, and classroom discussion.
Assessment: Students will be tested over welding terms and fundamentals.
- C. Basic electrical principles.
Outcome: Students will recognize electrical principles and terms including amperage, voltage, positive and negative polarity, and alternating and direct current through the use of lecture, videos, reading and classroom discussion.
Assessment: Students will demonstrate the comprehension of electrical principles by passing a written test.

D. SMAW machines and setup.

Outcome: Students will recognize the power sources, power source types and capabilities, duty cycle, and the proper selection of a power source. This will be accomplished through videos and lecture.

Assessment: Students will show comprehension of power sources by passing a test.

E. Electrode identification and selection

Outcome: Students will recognize the correct process and factors used to determine the correct electrode to use through lecture, video, and handouts.

Assessment: Students will demonstrate comprehension by passing a short quiz.

F. Materials selection and preparation

Outcome: Students will recognize the proper type of metal for a job and correct preparation of the metal for welding through readings, video, demonstrations, and practice.

Assessment: Students will pass a test showing knowledge of proper selection of materials.

G. Visual inspection and practical weld tests

Outcome: Students will be able to identify common defects in welds and understand the welder's responsibility to inspect the weld joint before during and after the welding is completed. This will be accomplished through the use of videos, reading and demonstrations.

Assessment: Instructor will ask each student to identify the defects in their own welds to determine the welds quality.

H. Production of beads in a vertical beveled plate and 5G pipe position.

Outcome: Student will become proficient at making weldments using the SMAW process to make welds in vertical beveled plate and 5G pipe position through demonstration, and practice.

Assessment: Students will show their proficiency by passing a vertical beveled plate and 5G pipe welding test.

I. Oxyacetylene and plasma cutting processes.

Outcome: Students will recognize oxyacetylene cutting equipment, and the plasma cutting equipment, safety, and procedures for cutting through readings, video, demonstrations, and practice.

Assessment: Students will be show correct setup and operation of cutting equipment and make correct cuts in steel.

J. Pipe Beveler.

Outcome: Students will recognize pipe beveling equipment and procedures through readings, video, demonstrations, and practice.

Assessment: Students will demonstrate the correct set up and operation of pipe beveling equipment.

III. Textbook and materials required

IV Suggested bibliography: See instructor for suggestions.

V. Methods of presentation

Lecture, class discussion, videotapes, written handouts, and class activities.

VI. Methods of evaluation

25% - class quizzes covering topics from chapters.

75% - Various welding assignments throughout the semester for students to complete.

Using the following scale for the final grade:

100-90= A

89-82= B

81-76= C

75-70= D

69- 0= F

SAUK VALLEY COMMUNITY COLLEGE

COURSE OUTLINE

WLD 136-Angled Pipe Welding-6G

Prepared by: Scott Gillihan

Date: 4/12/2011

I Complete catalog description of course

- A. This course introduces the fundamental theory, safety practices, equipment, and techniques required for shielded metal arc welding (SMAW) on a vertical 45 degree angle beveled plate and in a 6G pipe position. Qualification tests in vertical 45 degree angle beveled plates and 6G are used in the evaluation of student progress toward making industrial standard welds.
- B. Number of hours per week: 2 lecture 2 lab/week for 3 credits
- C. Prerequisite: WLD 106, WLD 102

II. Topical outline and course objectives (OBE Outcomes)

- A. SMAW safety and health practices.
Outcome: Students will recognize shop safety through reading, lecture, videos, and classroom discussion.
Assessment: Students will identify hazards within a shop setting. Students will answer the questions that are assigned and pass a test on welding shop safety.
- B. Fundamental SMAW theory.
Outcome: Students will recognize the SMAW welding process and define terms common to all forms of arc welding through the use of lecture, videos, reading, and classroom discussion.
Assessment: Students will be tested over welding terms and fundamentals.
- C. Basic electrical principles.
Outcome: Students will recognize electrical principles and terms including amperage, voltage, positive and negative polarity, and alternating and direct current through the use of lecture, videos, reading and classroom discussion.
Assessment: Students will demonstrate the comprehension of electrical principles by passing a written test.

D. SMAW machines and setup.

Outcome: Students will recognize the power sources, power source types and capabilities, duty cycle, and the proper selection of a power source. This will be accomplished through videos and lecture.

Assessment: Students will show comprehension of power sources by passing a test.

E. Electrode identification and selection

Outcome: Students will recognize the correct process and factors used to determine the correct electrode to use through lecture, video, and handouts.

Assessment: Students will demonstrate comprehension by passing a short quiz.

F. Materials selection and preparation

Outcome: Students will recognize the proper type of metal for a job and correct preparation of the metal for welding through readings, video, demonstrations, and practice.

Assessment: Students will pass a test showing knowledge of proper selection of materials.

G. Visual inspection and practical weld tests

Outcome: Students will be able to identify common defects in welds and understand the welder's responsibility to inspect the weld joint before during and after the welding is completed. This will be accomplished through the use of videos, reading and demonstrations.

Assessment: Instructor will ask each student to identify the defects in their own welds to determine the welds quality.

H. Production of beads in a vertical 45 degree angle beveled plate and 6G pipe position.

Outcome: Student will become proficient at making weldments using the SMAW process to make welds in vertical 45 degree angle beveled plate and 6G pipe position through demonstration, and practice.

Assessment: Students will show their proficiency by passing a vertical 45 degree angle beveled plate and 6G pipe welding test.

I. Oxyacetylene and plasma cutting processes.

Outcome: Students will recognize oxyacetylene cutting equipment, and the plasma cutting equipment, safety, and procedures for cutting through readings, video, demonstrations, and practice.

Assessment: Students will be show correct setup and operation of cutting equipment and make correct cuts in steel.

J. Pipe Beveler.

Outcome: Students will recognize pipe beveling equipment and procedures through readings, video, demonstrations, and practice.

Assessment: Students will demonstrate the correct set up and operation of pipe beveling equipment.

III. Textbook and materials required

IV Suggested bibliography: See instructor for suggestions.

V. Methods of presentation

Lecture, class discussion, videotapes, written handouts, and class activities.

VI. Methods of evaluation

25% - class quizzes covering topics from chapters.

75% - Various welding assignments throughout the semester for students to complete.

Using the following scale for the final grade:

100-90= A

89-82= B

81-76= C

75-70= D

69- 0= F

SAUK VALLEY COMMUNITY COLLEGE

COURSE OUTLINE

WLD 137 –TIG – Large Diameter Pipe

Prepared by: Scott Gillihan

Date: 4/5/2011

I Complete catalog description of course

- A. This course is designed to provide students with a thorough understanding of the Tungsten Inert gas (TIG), also referred to as gas tungsten arc welding (GTAW), on large diameter, thick wall pipe, including the following topics: welding safety, power sources, machine setup, adjustment and maintenance, identification of welding defects and quality welds, filler wire selection, shielding gas selection, and testing procedures. Training to develop the manual skills necessary to make high quality TIG welds is included with emphasis placed in the area of large diameter, thick wall pipe in all positions.
- B. Number of hours per week: 2 lecture 2 lab/week for 3 credits
- C. Prerequisite: WLD 104 or consent of instructor

II. Topical outline and course objectives (OBE Outcomes)

- A. Introduction and weld safety
 - Outcome: Students will recognize shop safety through reading, lecture, videos, and classroom discussion.
 - Assessment: Students will identify hazards within a shop setting. Students will answer the questions that are assigned and pass a test on shop safety.
- B. Power Sources
 - Outcome: Students will recognize the power sources used in TIG welding through the use of lecture, videos, reading, classroom discussions, and demonstrations.
 - Assessment: Students will pass a test covering power sources and wire selections with a grade of 90% or higher.

C. Machine setup, adjustment, and maintenance

Outcome: Students will be able to adjust the TIG machine properly for different widths of metal and be able to trouble shoot basic problems to maintain equipment.

Assessment: Students will be required to diagnose problems encountered with the equipment and fix them. Teacher will prearrange problems to assure different problems are encountered.

D. Identification of welding defects and quality welds

Outcome: Students will be able to identify common defects in welds and understand the welders' responsibility to inspect the weld joint before during and after the welding is completed. This will be accomplished through the use of videos, reading and demonstrations.

Assessment: Instructor will ask each student to identify the defects in their own welds to determine the welds quality.

E. Tungsten electrode selection

Outcome: Students will recognize the different types of Tungsten electrodes (pure, 1% thoriated, 2% thoriated, zirconium) and recognize the correct electrode for specific jobs. This will be accomplished through the use of videos, reading and demonstrations

Assessment: Students will be asked to identify the correct electrode for each weld they perform in the welding practice sessions.

F. Shielding gas selection

Outcome: Students will recognize the different mixtures of inert gas used in TIG welding processes. This will be accomplished through the use of videos, reading and demonstrations

Assessment: Students will be able to identify the correct gas to be used for specific jobs by identification from a list in a multiple-choice quiz.

H. Welding Practice in TIG process

Outcome: Student will become proficient at making weldments using the TIG process to make welds on large diameter, thick wall pipe in all positions through demonstration, video and practice.

Assessment: Students will show their proficiency by passing a series of welds on large diameter, thick wall pipe.

III. Suggested Bibliography: See instructor for suggestions.

IV. Methods of Presentation

Lecture, class discussion, videotapes, written handouts, and class activities.

V. Methods of Evaluation

- 25% - class quizzes covering topics from chapters
- 25% - One final worth 25% of the final grade. This will include a welding test.
- 50% - Various welding assignments throughout the semester for students to complete.

Using the following scale for the final grade:

100-90	= A
89-82	= B
81-76	= C
75-70	= D
69- 0	= F



Manpower of Sterling
2401 E. Lincolnway
Sterling, IL 61081

815.622.2814

Manpowerjobs.com

May 19, 2011

I have been informed that Sauk Valley Community College is considering pipe welding courses and an ASME certification within the welding program. I would like to take this opportunity to cast our positive opinion and support for the addition of these programs. Our area and industry would have greater opportunity for students completing these programs. Many companies, including ours, would give much higher consideration to any applicant holding this certification. Not only will this advance the understanding of pressure vessel welding but this ASME certification will also be a benefit and an asset for any company holding ISO certification as well as solidifying requirements granting competitive edge many companies are looking for in the ever changing market we are in today. We believe the addition of the ASME Certification program will be an extremely positive and successful addition for Sauk Valley Community College.

Sincerely,

Barb Majeski
Branch Manager
Sterling/Dixon Manpower



I have been informed that SVCC is considering an ASME certification within the welding program. As a Manager at Menk USA LLC. Sterling IL. I would like to take this opportunity to cast our positive opinion and support for the addition of this program. Our area and industry would have greater opportunity for students completing this program. For anyone that would like to get started as a union welder/pipfitter; this program would lend itself as a major step towards a successful entrance into this carrier. Many companies including ours would give much higher consideration to any applicant holding this certification; not only will this advance the understanding of pressure vessel welding which is critical in our process, this ASME certification will also be of benefit and asset for any company holding ISO certification as well as solidifying requirements granting a competitive edge many customers are looking for in the ever changing market we are in today. We believe the addition of the ASME Certification program will be an extremely positive and successful addition for Sauk Valley Community College.

Sincerely,

Kevin Kuster

Quality Manager
Menk USA LLC
2207 Enterprise Drive
Sterling, IL 61081
Ph# (815) 626-9733 Ext. 23
Fx# (815) 626-9740
kkuster@menk-usa.com



7-20-11

To: Whom It May Concern
From: Paul Amesquita
Subject: SVCC Welding Program

I have been informed that Sauk Valley Community College is considering pipe welding courses and an ASME certification within the welding program. I would like to take this opportunity to cast our positive opinion and support for the addition of these programs. Our area and industry would have greater opportunity for students completing these programs. Many companies, including ours, would give much higher consideration to any applicant holding this certification. Not only will this advance the understanding of pressure vessel welding but this ASME certification will also be a benefit and an asset for any company holding ISO certification as well as solidifying requirements granting competitive edge many companies are looking for in the ever changing market we are in today. We believe the addition of the ASME Certification program will be an extremely positive and successful addition for Sauk Valley Community College.

Regards,

Paul Amesquita
The IFH Group, Inc.
Engineering Manager, AWS-CWI/CWE
1-309-749-7276
pamesquita@ifhgroup.com
www.ifhgroup.com

The Innovative Fluid Handling Group
THE IFH GROUP, INC. - P.O BOX 550, 3300 EAST ROCK FALLS RD. - ROCK FALLS, IL 61071



I have been informed that Sauk Valley Community College is considering pipe welding courses and an ASME certification within the welding program. I would like to take this opportunity to cast our positive opinion and support for the addition of these programs. Our area and industry would have greater opportunity for students completing these programs. Many companies, including ours, would give much higher consideration to any applicant holding this certification. Not only will this advance the understanding of pressure vessel welding but this ASME certification will also be a benefit and an asset for any company holding ISO certification as well as solidifying requirements granting competitive edge many companies are looking for in the ever changing market we are in today. We believe the addition of the ASME Certification program will be an extremely positive and successful addition for Sauk Valley Community College.

Sincerely,

A handwritten signature in black ink that appears to read "Tom J. Massey".

Tom Massey

Plant Manager



2100 S 21st St Clinton, IA 52732 (563) 242-1078 Fax 563-242-1389
www.allstarstaffing.biz



Monday, July 18, 2011

To Whom It May Concern:

I have been informed that Sauk Valley Community College is considering pipe welding courses and an ASME certification within the welding program. I would like to take this opportunity to cast our positive opinion and support for the addition of these programs. Our area and industry would have greater opportunity for students completing these programs. Many companies, including ours, would give much higher consideration to any applicant holding this certification. Not only will this advance the understanding of pressure vessel welding but this ASME certification will also be a benefit and an asset for any company holding ISO certification as well as solidifying requirements granting competitive edge many companies are looking for in the ever changing market we are in today. We believe the addition of the ASME Certification program will be an extremely positive and successful addition for Sauk Valley Community College.

Sincerely,

A handwritten signature in black ink that appears to read "Jane Brown".

Jane Brown

Client Relations Manager -AllStar Staffing

2100 S 21st St. Clinton, IA 52732

(563) 242-1078 Fax (563) 242-1389 jane_brown@allstarstaffing.biz

"find us on Facebook"



Sterling Steel Company, LLC

101 Avenue K
Sterling, IL 61081

(815) 548-7000
Fax (815) 548-7019

July 12, 2011

To: Sauk Valley College

From: Cary Robbins
Manager of HR
Sterling Steel Company, LLC

I have been informed that Sauk Valley Community College is considering pipe welding courses and an ASME certification within the welding program. I would like to take this opportunity to cast our positive opinion and support for the addition of these programs. Our area and industry would have greater opportunity for students completing these programs. Many companies, including ours, would give much higher consideration to any applicant holding this certification. Not only will this advance the understanding of pressure vessel welding but this ASME certification will also be a benefit and an asset for any company holding ISO certification as well as solidifying requirements granting competitive edge many companies are looking for in the ever changing market we are in today. We believe the addition of the ASME Certification program will be an extremely positive and successful addition for Sauk Valley Community College.

Sincerely,

A handwritten signature in black ink that reads "Cary Robbins".

Sauk Valley Community College
October 24, 2011

Action Item 4.6

Topic: **Library Director**

Presented By: **Dr. George Mihel**

Presentation:

We have operated without a formally designated Director for the Learning Resource Center. Judy Anderson graciously came out of retirement to contribute her expertise in operating the LRC. Melanie Armstrong has also been doing an outstanding job assisting Judy with the direction of the LRC. We are very pleased to have these two outstanding professionals operating our LRC.

Recommendation:

The administration recommends that the Board of Trustees approve the appointment of Judy Anderson as Director. This appointment would take effect immediately.

Sauk Valley Community College
October 24, 2011

Action Item 4.7

Topic: **Appointment of Architect/ Engineer for Technology Wing Re-Roof and Gymnasium Roof Patch Project**

Presented By: **Dr. George Mihel and John Ditto**

Presentation:

After being chosen through the Quality Based Selection Process for Architectural Services, Wight and Co. completed a campus master plan for SVCC and provided integrated design and construction management services for the technology wing and the radiology classroom renovations. Since Wight and Co. has been an integral part of the technology wing renovations, some of which require roofing work, SVCC would like to retain them to provide the same services for the complete re-roofing of the technology wing.

The technology wing roofing system will have a complete tear-off and replacement, will have an Energy Star rating, will meet the Illinois Energy Code requirements and will have a 20 year warranty. In addition, four abandoned roof vents located over the gymnasium will be removed and replaced with insulated caps eliminating water leaks into the gymnasium.

The total project cost is estimated to be \$450,000 and will be paid from Protection, Health and Safety Funds.

Recommendation:

The administration recommends the Board approve the appointment of Wight and Co. to provide professional design, engineering, environmental and construction management services for the Technology Wing Re-Roof and Gymnasium Roof Patch Project for a total cost of \$28,000.

Sauk Valley Community College
October 24, 2011

Agenda Item 4.8

Topic: **Recommendation for Bid Award – Technology Wing Re-Roof And Gymnasium Roof Patch Project**

Presented By: **Dr. George Mihel and John Ditto**

Presentation:

This project will include the complete tear-off and replacement of the roofing system over the Technology Wing. The new roof will be Energy Star rated, designed to meet the Illinois Energy Code requirements and have a 20 year warranty. In addition, four abandoned roof vents located over the gymnasium will be removed and replaced with insulated caps to provide waterproofing over these openings, eliminating water leaks into the gymnasium that can damage the wood floor.

A bid announcements, advertised in the *Dixon Telegraph* and *Sterling Daily Gazette*, were opened on Thursday, October 20, 2011. The base bid will provide a roof that will withstand 55 mph winds. The base + alternate bid will provide a roof that will withstand 95 mph winds. The plumbing bid will install fourteen new roof drains over the technology wing.

ROOFING COMPANY	BASE BID	BASE + ALTERNATE#1
Sterling Commercial Roofing, Sterling IL	\$248,700	\$271,320
Solaris Roofing, West Chicago IL	\$172,375	\$194,435

TRADE CONTRACTOR	BID
Action Plumbing, West Chicago IL	\$55,480
C.R.Leonard Plumbing, Joliet IL	\$81,620
Mo-St Plumbing, Dixon IL	\$67,000

Total costs for the project with the winning bids are:

TRADE CONTRACTOR	DESCRIPTION	NET AMOUNT
Solaris Roofing	Complete removal of and reinstall of new 95 MPH EPDM roofing system over the new tech wing.	\$194,435

Action Plumbing Company	Removal of three existing roof drains and plumbing runs. Installation of fourteen new roof drains and all insulation associated with them.	55,480
Complete Electric	Unhooking and demo of existing power to four fan units not used so they can be removed by roofing contractor	2,500
Sub Total Site/Building Requirements		252,415
Contingency @ 8%		21,607
Construction Management/ General Conditions		29,337
A/E Fee		28,000
Total Cost		\$331,359

The construction management/ general conditions budget will provide funds for pre-construction costs (bidding, reproductions, advertisement etc.) construction manager salaries, clerical salaries and incidentals (insurance, printing, blueprints, restrooms, dumpsters etc.). The contingency budget will provide funds to correct anything unforeseen that is uncovered during the construction process.

The Board of Trustees approved a budget of \$446,754 to be paid from Protection, Health and Safety funds at the September 2011 meeting. The project total cost will be \$115,395 below budget.

Recommendation:

The administration recommends the Board award the bids for the Technology Wing Re-Roof and Gymnasium Roof Patch Project as presented.

Sauk Valley Community College
October 24, 2011

Action Item 4.9

Topic: **Administrative Retirement Request**

Presented By: **Dr. George Mihel**

Presentation:

Thomas Gospodarczyk has submitted his intent to retire effective November 1, 2011. Mr. Gospodarczyk is the Dean of Institutional Research and Planning and has been an employee of the College for 22 years. Mr. Gospodarczyk will be eligible for the early retirement option.

We want to thank Mr. Gospodarczyk for his dedication and many years of service to Sauk Valley Community College.

Recommendation:

The administration recommends that the Board of Trustees approve the retirement of Thomas Gospodarczyk effective November 1, 2011.