



# November 2018 - Board of Trustees Meeting

November 20, 2018

Richland Community College - Board Room



## Meeting Book - November 2018 - Board of Trustees Meeting

November 2018 Board of Trustees Meeting

### Annual Board Book Calendar

2018 Board Book Annual Calendar.pdf

### Principles of Sustainability

Principles of Sustainability.pdf

### Innovation and Quality Performance System

Innovation and Quality Performance System.pdf

### Strategic Plan Priorities

2016 Strategic Plan Priorities Feb 2016.pdf

The Vision: To be the premier source for education, workforce training, partnerships, and economic development.

College Mission: To provide innovative educational environments, opportunities, and experiences that enable individuals, communities, and the region to grow, thrive, and prosper.

Core Values: Commitment, Respect, Excellence, Accountability, and Diversity

### Convening of the Regular Meeting

Call to Order

Roll Call

Minutes of the Regular Meeting on October 16, 2018 and the Amended Meeting Minutes of the Meeting on September 18, 2018

### Needs Action

October MINUTES OF BOARD OF TRUSTEES REGULAR MEETING.pdf

September MINUTES OF BOARD OF TRUSTEES REGULAR MEETING.pdf

### Appearance of Citizens and Introduction of Guests

### Written Communications

College Activities Report

Tracy Withrow

November College Activities Report.pdf

Thank you note from Senator Manar's office, Accreditation letter from The Higher Learning Commission extending reaffirmation from 2023-2024, and a Thank You Note from the Farm to Fund NE Community Fund.

Thank you from Senator Manar's Office.pdf

The Higher Learning Commission.pdf

Farm to Fund.pdf

## Personnel Update

November Personnel Report.pdf

## Special Reports

Audit Presentation - May, Cocagne, & Kling, P.C.

Richland Community College 6-30-18 audited financial report.pdf

College Spotlight - Scholarship Successes

Monitoring Report - Academic Profile

Report of ICCTA

Report of Student Trustee

November 2018 Student Trustee Report.pdf

Report of Agreements/Contracts Signed by President Valdez for the Month of October 2018

October 2018.pdf

Foundation Report

Consent Agenda

Consent Agenda Memo

November Consent Agenda.pdf

Authorization in Compliance with 5 Illinois Compiles Statutes 120/2.06 (Destruction of Closed Session Audio Readings)

Authorization in Compliance Memo.pdf

Time and Place for 2019 Regular Meetings

Time and Place.pdf

New Business

Purchase of Motorola APX 6000 Radio System

PS Radio System Board Memo 11.1.18.pdf

Approval for CDL Training Truck

CDL Truck Board Memo 11.1.18.pdf

Approval of a Protection, Health, and Safety Project to Repair and Replace Center Core HVAC Units - Resolution No. 19-2

Board Recommendation AHU 3 and VAV Replacement Project PHS 2018.pdf

19-2 Resolution Center Core HVAC Replacement 11.6.18.pdf

Adoption of College Academic Calendar for Fall 2019 through Summer 2022

Academic Calendar Fall 2018 through Summer 2022.pdf

Academic Calendar Fall 2019 - Summer 2022.pdf

Approval of Participation in State of Illinois Federal Surplus Property Program

Tricia  
Cordulack  
Dr. Denise  
Crew

Nathan  
Buggar

Julie Melton

## Needs Action

## Needs Action

## Needs Action

Greg Florian

## Needs Action

Greg Florian

## Needs Action

## Needs Action

Kona Jones  
and Alex  
Berry

## Needs Action

Greg Florian

Federal Surplus Board Memo 11.7.18.pdf

Resolution 19-3.pdf

## Board Policies, Proposals, and Changes

**Needs Action**

Board Policy Section 4 - Student and Academic Services - 4.18 -  
Third Reading and Adoption

**Needs Action**

Dr. Isaac  
Zuniga

Board Policy Section 4 Third Reading.pdf

Policy Sect 4 revisions FA section 11.6.18 final reading.pdf

Board Policy Section 5.19 - Public Safety Policy

**Needs Action**

Greg Florian

Board Policy Section 5.19 Public Safety Policy.pdf

5.19 Policy.pdf

## Financial Report

**Needs Action**

Greg Florian

Financial Memo.pdf

10 October 2018.pdf

## Report of the President

President  
Valdez

2017 Benchmark Report.pdf

2018 Benchmark Report.pdf

## Items from the Board

### Executive Session

**Needs Action**

Executive Session.pdf

### Adjournment

**Needs Action**

**JANUARY 2018**

**Reports**  
**Consent Agenda**  
**College Legal Contractual Agreements**  
**New Business**  
 Trustee Training

**FEBRUARY 2018**

**Reports**  
**Consent Agenda**  
**New Business**  
 Recommendations for Tenure  
 Recommendation for Approval of Fees  
**Strategic Plan Priorities**  
 Monitoring Report: Community Partnership

**MARCH 2018**

**Reports**  
**Consent Agenda**  
**New Business**  
 Recommendations for Faculty Promotions in Rank  
 Recommendation to Grant Professor Emeritus Status  
 Recommendation to Grant Staff Emeritus Status  
 Recommendation for Professional Leave  
 Recommendation for Approval of Tuition  
 Monitoring Report: Staff Profile

**APRIL 2018**

**President's Evaluation**  
**Tenure and Promotion Recognition Dinner**  
**Student Government Election Results**  
**Report from Board Secretary regarding Election of Student Trustee**  
**Seating of New Student Trustee**  
**Reports**

**MAY 2018**

**Reorganization of Board of Trustees**  
**Reports**  
**Consent Agenda**  
**New Business**  
 Tentative Budget  
**Other**  
 RCC Commencement  
**ICCTA Lobby Day**  
 Monitoring Report: Budget

**JUNE 2018**

**Public Hearing for Budget**  
**Reports**  
 Strategic Plan Quarterly Report  
**Consent Agenda**  
**New Business**  
**Resolution Adopting Budget**  
 Compliance with Prevailing Wage Act  
 State Capital Funding Request  
**Resolution Transferring Earnings**  
**Review of Minutes of Previous Executive Sessions**  
 Monitoring Report: Planning and IE

**JULY 2018**

**Reports**

**Consent Agenda**

Monitoring Report:  
Student Profile

**AUGUST 2018**

**Reports**

Institutional year Book  
Program Review  
Presentation

**Consent Agenda**

Monitoring Report:  
Marketing/Government  
& Community Affairs

**SEPTEMBER 2018**

**Reports**

**Consent Agenda**

Annual Foundation  
Board Meeting

Monitoring Report:  
Physical Plant/Facilities

**OCTOBER 2018**

**Reports**

**Consent Agenda**

**Distribution of audit  
Reports – RCC &  
Brush College, LLC**

Strategic Plan Quarterly  
Update

Monitoring Report:  
Academic Profile

**NOVEMBER 2018**

**Reports**

Audit Presentation

**Consent Agenda**

**Calendar of Regular  
Meeting of Board of  
Trustees**

Old Business

**Financial Report**

Monitoring Report:  
Enrollment and  
Financial

**DECEMBER 2018**

**Reports**

**Consent Agenda**

**Old Business**

**Resolution for Fiscal  
Year Tax Levy**

**Review of Minutes of  
Previous Executive  
Sessions**

Winter Board Retreat

Strategic Plan Priorities  
Results Report

# PRINCIPLES OF SUSTAINABILITY





### College Vision

To be the Premier  
Source for Education,  
Workforce Training,  
Partnerships and  
Economic Development.

### College Mission

To provide innovative  
educational  
environments,  
opportunities, and  
experiences that enable  
individuals,  
communities, and the  
region to grow, thrive,  
and prosper.

### Core Values

Commitment  
Respect  
Excellence  
Accountability  
Diversity

## Richland Community College Strategic Plan 2015-2018 (REV 10/16)

### Goal 1: Elevate Teaching and Learning Standards.

Strategy A: Utilize Richland's Cross-Disciplinary Outcomes process to assess student learning.  
Strategy B: Demonstrate the assessment of program student learning outcomes.  
Strategy C: Engage faculty and staff in program review using the established process.  
Strategy D: Enhance teaching and learning through faculty development opportunities.  
Strategy E: Deploy innovative instructional delivery and assessment.

### Goal 2: Foster Student Success and Completion.

Strategy A: Improve the college and career readiness of Richland students.  
Strategy B: Establish and maintain a strategic enrollment management plan and process.  
Strategy C: Engage students in the development of their plan of study.  
Strategy D: Implement student success strategies to address momentum points.

### Goal 3: Advance and Create Workforce Development Partnerships.

Strategy A: Establish and maintain partnerships to advance community development.  
Strategy B: Identify and implement new career and technical education programs of study and workforce development programs reflecting community economic development initiatives.  
Strategy C: Strengthen legislative and government relations that serve to further Richland's mission.  
Strategy D: Proactively engage media to highlight cast portfolio of offerings available to District residents.

### Goal 4: Ensure a Financially Sustainable Organization.

Strategy A: Develop and implement a working capital model that addresses the College's deficiency of working capital.  
Strategy B: Establish a Fund Balance Policy providing a framework and process to identify appropriate Fund Balances and actions that lead to and provide support of a strong financial position within a designated time frame.  
Strategy C: Conduct a comprehensive study of organizational structure and adjust based on findings.  
Strategy D: Conduct a comprehensive study of facilities and equipment to address current needs and accommodate the College's core business.

## Higher Learning Commission Academic Quality Improvement Program (AQIP)

### Implementation and Performance

L2 Division/Department/Area Balanced Scorecards

L1 Institutional Balanced Scorecard

Dashboard

Annual Performance Report

### Public Accountability

### Implementation and Performance

### Public Accountability

# 2016 Richland Community College Strategic Plan Priorities

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## Goal 1: Elevate Teaching and Learning Standards.

**Strategy A:** Utilize Richland's Cross Disciplinary Outcomes process to assess student learning.

1. Complete evaluation of oral communication artifacts.
2. Complete rubric for assessment of Technology Proficiency.

**Strategy B:** Demonstrate the assessment of program student learning outcomes.

1. Assess progress of program student learning outcomes by transitioning to a focus on data collection, analysis, and planned improvements.

**Strategy C:** Engage faculty and staff in the program review using the established process.

1. Increase faculty and program staff involvement in program reviews scheduled for FY16 by ICCB.
2. Continue implementation of CIP Team 2-15A, *Instructional Delivery and Program Optimization*, recommendations.

**Strategy D:** Enhance teaching and learning through faculty development opportunities.

1. Establish process to assess participation.
2. Complete professional development plans.

**Strategy E:** Deploy innovative instructional delivery and assessment systems.

1. Increase the number of students using alternative pathways to credit-level coursework and follow up with students using co-requisite model for persistence and retention.
2. Ensure the English Bridge Program curriculum emphasizes the elements of effective first-year writing/college-level English writing requirements.
3. Provide and analyze benchmark data from the high school Math 098 pilot.
4. Establish one STEM content discipline to align with a high school.

**Strategy F:** Expand project-based learning and other career-focused learning experiences for students.

1. Establish a professional development plan for faculty around project-based learning.
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## Goal 2: Foster Student Success and Completion.

**Strategy A:** Engage in activities that improve the college and career readiness of Richland students.

1. Initiate pathway alignment evaluation for core disciplines such as English, Communications and Math.

**Strategy B:** Advance a comprehensive Strategic Enrollment Management process and completion agenda.

1. Promote and evaluate intentional scheduling efforts (i.e., stream scheduling, Transfer Academy, Clinton scheduling, night academy, etc.) to determine next steps.
2. Benchmark and track enrollment patterns to two identified target student populations (e.g., aged 25-29, developmental education, online).
3. Reinforce enrollments through targeted marketing activities in underserved areas.

**Strategy C:** Engage students in the holistic development of educational pathways.

1. Evaluate enrollment pipeline to identify potential opportunities for improvement related to persistence and retention of Richland students.
2. Continue implementation of CIP Team 2-15B, *Student Driven Scheduling*, recommendations.

**Strategy D:** Implement student success strategies to address progress expectations and identified momentum points.

1. Create promotions throughout the year that encourage applications for scholarships and strengthen connections to scholarship donors, students and parents.
2. Write 6-7 new scholarship agreements that support students with financial need.
3. Implement new FAFSA rules.
4. Expand additional bridge programming for adult education students.
5. Update, increase and promote articulation agreements with partnering educational institutions.

**Strategy E:** Establish robust student support systems including proactive advising and work-based career-focused experiences.

1. Promote career services offerings through faculty and class presentations.
  2. Implement the internship tracking modules of College Central Network.
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### **Goal 3: Create and Advance Workforce Development Partnerships.**

**Strategy A:** Discover common workforce needs and opportunities to strengthen community relationships.

1. Track advisory committee meetings and develop list of advisory committee recommendations.
2. Conduct 2-3 on-campus activities and 2 off-campus engagement activities to reconnect alumni to Richland.
3. Maintain, add and update contact information for Richland alumni.
4. Seek out and implement innovative ideas to further research and development for Richland and Richland students.
5. Develop partnerships for utilization of Progress City USA and enhance utilization of facilities to increase revenue.
6. Expand CCUS partnership with U.S. Department of Energy.

**Strategy B:** Identify and implement new career and technical education programs of study and workforce development programs reflecting community economic development initiatives.

1. Develop and deploy CTE curriculum model pilot that aligns college courses with employer needs. Develop 2 additional pathways.
2. Expand STEAM (Science, Technology, Engineering, Arts, Math) activities with K-12 partners.
3. Implement Advisory Board for Carroll School of Business.
4. Implement national AATP marketing/recruitment partnership to establish food technology industry-cluster with the goal of securing a new business tenant in AATP within 24 months.
5. Participate, as 1 of 5 community colleges, in Midwest Community College Agriculture Consortium with USDA and NCGA to sponsor a research activity at RCC/AATP in FY17.

**Strategy C:** Actively engage in legislative and government relations that serve to further Richland's mission.

1. Reinforce Richland's role as a leader in broader public policy debate.
2. Maintain an open dialogue with elected officials regarding significant priorities, activities and decisions of the College.
3. Advocate on behalf of the community college system's agenda.
4. Utilize the collective expertise of elected officials to create new opportunities for Richland.
5. Participate in Economic Development Corporation and Greater Decatur Chamber of Commerce activities to increase Richland visibility regarding program and learning resources.

**Strategy D:** Proactively secure opportunities for media to highlight the vast portfolio of offerings available to District residents.

1. Strengthen press releases and stories promoting opportunities and events at the College.
2. Enhance monthly radio segments.
3. Enhance social media opportunities in promotion.
4. Highlight faculty and student awards and recognitions.

**Strategy E:** Facilitate workforce and economic development opportunities through business incubator and entrepreneurial training.

1. Implement Richland/National Foodworks Services, LLC, Memorandum of Understanding (Local Illinois Food Entrepreneurship (LIFE) Program).
2. Expand market for Richland coffee blends in conjunction with community business partnerships.
3. Identify economic development services to be offered by Richland.

**Strategy F:** Successfully fulfill the design, development and delivery of a new school of business integrated curriculum.

1. Complete canvassing of foundations and corporations of gift prospects to support the Carroll School of Business.
  2. Continue implementation of design and development of the Carroll School of Business.
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## **Goal 4: Ensure a Sustainable Organization.**

**Strategy A:** Align and empower employee strengths that benefit the institution in meeting strategic goals.

1. Conduct a successful Presidential Search utilizing ACCT's process.

**Strategy B:** Optimize human, economic and environmental expenses with available revenue.

1. Develop a balanced budget within the constraints of limited resources by the June Board of Trustees' meeting.
2. Review and modify the College's Health Insurance Benefit Program by benefit choice period to reduce costs for the College and staff.
3. Enhance existing reporting for financial data.
4. Review and modify procedures in purchasing, travel and cash management to ensure efficient use of College resources.
5. Develop strategies to increase the operating fund balance.
6. Analyze feasibility of continuing scholarship programs.

**Strategy C:** Balance the physical environment to connect to the College principles of sustainability.

1. Develop AASHE Sustainability Plan.
2. Implement and evaluate training protocols enabling the College to meet the requirements outlined in the Crisis Management Plan for implementation by August opening of the academic year.

**Strategy D:** Identify and secure alternative revenue streams.

1. Seek three new grants that further Richland's mission and add to existing revenue streams.
2. Develop new and broaden existing revenue streams by building creative and entrepreneurial partnerships with foundations, corporations, government sources and private donors.

**Strategy E:** Align facility utilization with established program needs.

1. Continue to work with the CBD, BLDD and contractors for efficient project management through completion of the Student Success Center project (pending release of state funds).
2. Develop process for measurement and implementation of facility utilization.

**MINUTES OF BOARD OF TRUSTEES REGULAR MEETING  
DISTRICT NO. 537  
RICHLAND COMMUNITY COLLEGE**

**October 16, 2018**

**CONVENING OF THE MEETING**

Call to Order

The regular meeting was called to order at 5:38 p.m. Tuesday, October 16, 2018, in the Board Room by Chairman Ritter. Chairman Ritter also recited the College Vision, Mission, and Core Values.

Roll Call

Trustees Present: Bruce Campbell, Tom Ritter, Dr. David Coopridner, Randy Prince, Bishop Wayne Dunning, Dale Colee, and Nathan Buggar

Trustees Absent: Jim Underwood

Also present: Dr. Cris Valdez and other staff members

**MINUTES OF PREVIOUS MEETING**

The minutes of the regular meeting of September 18, 2018 and notes of the September 18, 2018 work session had been distributed to the Board prior to this meeting.

**Price asked that the Minutes of the September 18, 2018 meeting be amended. Prince did not move to adjourn the September 18, 2018 Board of Trustees meeting. Underwood moved to adjourn the September 18, 2018 meeting. Minutes have been amended. Dr. Coopridner moved to approve the minutes of the regular meeting of September 18, 2018 and the notes of the work session on September 18, 2018. Bishop Dunning seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

**APPEARANCE OF CITIZENS AND INTRODUCTION OF GUESTS**

Dr. Valdez and the Board of Trustees welcomed Paula Rudolph, nursing faculty.

**WRITTEN COMMUNICATIONS**

College Activities Report

- PICU Fair – Mueller Student Center – October 17, 2018
- Manufacturing Day – October 18-19, 2018
- Illinois Community College Student Activities Association Student Leadership Conference – October 19-20, 2018

- Diversity Committee Forum – Faces of the Community College – LRC – October 22 and October 28, 2018
- Halloween Decorating Contest – October 29-31, 2018
- Diversity Committee Forum – Social Justice and Equity Today – LRC – November 1 and November 8, 2018
- Alumni Employee Breakfast – Atrium – November 8, 2018
- United Way/Employee Giving Campaign Kick Off – November 8-19, 2018
- Veterans Day Recognition Program – Shilling Lobby – November 9, 2018
- Diversity Committee Forum – Meeting the Needs for Diverse Student of Color – LRC – November 15, 2018
- Board of Trustees Meeting – Board Room, November 20, 2018
- Other activities listed in the Board Book

#### Personnel Update

##### New Employees

- Aaron Barnett, Technical Service Specialist II, effective September 17, 2018
- Courtney Carson, Director of Essential Skills and Community Relations, effective September 19, 2018
- Nicholas Gorenz, CDL Training Coordinator, effective September 24, 2018

#### **SPECIAL REPORTS**

None

#### **REPORT OF ICCTA**

None

#### **REPORT OF STUDENT TRUSTEE**

Student Trustee Nathan Buggar presented the Student Government Report.

#### **AGREEMENTS AND CONTRACTS SIGNED BY DR. VALDEZ**

Dr. Valdez signed the Adult Education and Literacy Grant Agreement between the State of Illinois Community College Board and Richland Community College.

#### **MONITORING REPORT**

None

## **FOUNDATION REPORT**

Julie Melton gave updates on upcoming Foundation events. Those include the ribbon cutting of The Pantry at Richland, the United Way/Employee giving Campaign kickoff, headshots that are available to the Board of Trustees on November 6, 2018 from 10:00 a.m. – 2:00 p.m., the Joint Boards Holiday Party on December 4, 2018, and the Christmas Walk on December 5, 2018.

## **HIRING ACTIVITY**

Greg Florian, Vice President of Finance and Administration gave a report on hiring activity at Richland Community College from January 1, 2018 through October 4, 2018.

## **CONSENT AGENDA**

It was recommended that the Board of Trustees authorize the destruction of the verbatim record off the March 21, 2017 and April 10, 2017 closed sessions.

**Prince moved to approve the consent agenda item, as presented. Dr. Coopridge seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

## **BOARD POLICIES, PROPOSALS, AND CHANGES**

### **BOARD POLICY SECTION 4 – STUDENT AND ACADEMIC SERVICES – 4.18 – SECOND READING**

With the recent annual financial aid audit and the significant changes with financial aid policy, procedures and implementation of the federal financial aid program, a review was conducted. The financial aid section of board policy was last reviewed in its entirety in 2015 as a result several changes and clarification in language related to implementation of policy was necessary.

Changes were necessary to areas related to Satisfactory Academic Progress, Return to the Title IV Funds and Military Benefits. This is the second reading, no action is necessary.

## **PUBLIC SAFETY**

The College is in the process of establishing a Public Safety Department that will allow Richland to have sworn peace officers. Currently, the College provided security via a contract with a security firm. In an effort to increase service and enhance campus safety, it has been determined to create this department. Section 110ILCS805/3-42.1 – 2, authorized a community college to operate a Public Safety Department with a sworn officer. With these expanded duties, it is necessary to create a Board of Trustees policy that frames the department and describes the services to be provided.

This is the second reading and no action is required

## **FINANCIAL REPORT**

### **BILLS AND TRAVEL EXPENDITURES PAYABLE**

The September 2018 Treasurer's Report and Financial Statement were presented to and discussed with the Board.

A list of bills paid in the amount of \$885,581.90 for September 2018 was distributed to the Board prior to the meeting.

**Prince moved to ratify the September bills and travel expenditures paid and approve the Financial Statement subject to audit. Campbell seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

### **REPORT OF THE PRESIDENT**

- President Valdez reported that in an effort to increase intentional communication a President's Blog has been created. The Blog can be accessed at [www.richland.edu/president](http://www.richland.edu/president). This will expand opportunities to touch faculty, staff, students and the community.
- John Oliver and President Valdez attended an apprenticeship workshop at Harper College. Many opportunities for apprenticeships are being created for not only the workforce, but also for Human Resources, Cyber Security and in the insurance industry. Richland has some opportunities with IMA and ICATT and more information will be announced soon.
- An Agriculture update will be part of the Monitoring Report in November.

### **ITEMS FROM THE BOARD**

- Randy Prince reported that he got a very nice compliment from the Human Resources director of Nortrack located in Decatur. She notes that working with the faculty and staff at Richland always a pleasant experience. She indicated that she is relocating to Decatur and plans to send her children to Richland Community College!

### **EXECUTIVE SESSION**

None

### **ADJOURNMENT**

**Prince moved and Campbell seconded to adjourn the meeting at 6:31 p.m.**

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Bishop Wayne Dunning, Secretary

**MINUTES OF BOARD OF TRUSTEES REGULAR MEETING  
DISTRICT NO. 537  
RICHLAND COMMUNITY COLLEGE**

**September 18, 2018**

**AMENDED**

**CONVENING OF THE MEETING**

Call to Order

The regular meeting was called to order at 5:33 p.m. Tuesday, September 18, 2018, in the Board Room by Chairman Ritter. Chairman Ritter also recited the College Vision, Mission, and Core Values.

Roll Call

Trustees Present: Bruce Campbell, Tom Ritter, Dr. David Coopridner, Jim Underwood, Bishop Wayne Dunning, Dale Colee, and Nathan Buggar

Trustees Absent: Randy Prince

Also present: Dr. Cris Valdez and other staff members

**MINUTES OF PREVIOUS MEETING**

The minutes of the regular meeting of August 21, 2018 had been distributed to the Board prior to this meeting.

**Underwood moved to approve the minutes of the regular meeting of August 21, 2018. Bishop Dunning seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

**APPEARANCE OF CITIZENS AND INTRODUCTION OF GUESTS**

Dr. Valdez and the Board of Trustees welcomed Eric Ahola from WAND, Ryan Voyles from the Herald and Review, and Jessica Barringer

**WRITTEN COMMUNICATIONS**

Thank you notes received from Lyn Grooms, Nancy Woosley, and Patricia Pease were reviewed.

**College Activities Report**

- Volley Strong – Mud Volleyball – Progress City – September 22 – 9:00 a.m.
- Arts in the Café – Café Atrium – September 25 – 11:00 a.m.

- Blood Drive – September 26
- Community College Alliance for Ag Advancement – September 30, October 1, 2
- Saturday Market – September 22, 29
- Columbus Day – October 8 – College Closed
- All-College Meeting – Shilling Salons – September 20 – 3:00 p.m.
- CANVAS Mini Conference – October 12
- Manufacturing Day – October 16-19
- Board of Trustees Meeting – Board Room, October 16, 2018
- Other activities listed in the Board Book

## Personnel Update

### New Employees

- Jessica Pickel, Dean, Liberal Arts, effective August 13, 2018
- Clarice Thomas, Career & Completion Coach, effective August 13, 2018
- Jess Smithers, Director of Agriculture, effective August 20, 2018
- Paula Rudolph, Nursing Faculty, effective August 22, 2018
- Rachel Walton, Medical Assistant Faculty, effective August 22, 2018

### Changes

- Brandon Clark, Diesel Medium/Heavy Truck Tech Faculty, F/T Permanent, effective August 16, 2018
- Trevor Smith, EMS Faculty, effective August 22, 2018

## SPECIAL REPORTS

None

## REPORT OF ICCTA

Trustee Campbell attended the ICCTA meeting on September 14 and 15 in Peoria. He reported that there was a lot of conversation regarding the recent changes to retirement benefits. Bruce asked that all Richland Trustees participate in the most recent ICCTA survey. He also suggested that Richland invite Dr. Glassman from EIU to campus to discuss his initiatives for increased enrollment. Bruce encouraged the Trustees to attend in participate in ICCTA activities.

## REPORT OF STUDENT TRUSTEE

Student Trustee Nathan Buggar presented the Student Government Report.

## MONITORING REPORT

None

## **FOUNDATION REPORT**

Julie Melton presented the Foundation Report. She informed the Trustees about the annual report that would be available in October; the Employee giving campaign that will kick off on November 8 and be combined with the United Way campaign; Julie gave an update on new food pantry that will open on October 16; and reminded Trustees about the Scholarship Reception that will be held on September 27, 2018.

## **CONSENT AGENDA**

It was recommended that the Board of Trustees approve the full time employment of Director of Essential Skills and Community Relations, Courtney Carson.

It was recommended that the Board of Trustees approve the full time employment of Director of Enrollment Services, Shannice Berry.

**Dr. Coopridge moved to approve the consent agenda items, as presented. Underwood seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

## **BOARD POLICIES, PROPOSALS, AND CHANGES**

### **BOARD POLICY SECTION 4 – STUDENT AND ACADEMIC SERVICES – 4.18 – FIRST READING**

With the recent annual financial aid audit and the significant changes with financial aid policy, procedures and implementation of the federal financial aid program, a review was conducted. The financial aid section of board policy was last reviewed in its entirety in 2015 as a result several changes and clarification in language related to implementation of policy was necessary.

Changes were necessary to areas related to Satisfactory Academic Progress, Return to the Title IV Funds and Military Benefits. This is the first reading, so no action is necessary at this time.

## **PUBLIC SAFETY**

The College is in the process of establishing a Public Safety Department that will allow Richland to have sworn peace officers. Currently, the College provided security via a contract with a security firm. In an effort to increase service and enhance campus safety, it has been determined to create this department. Section 110ILCS805/3-42.1 – 2, authorized a community college to operate a Public Safety Department with a sworn officer. With these expanded duties, it is necessary to create a Board of Trustees policy that frames the department and describes the services to be provided.

This is the first reading and no action is required

## **NEW BUSINESS**

### **APPROVAL TO PURCHASE AMMUNITION**

A recommendation was made to the Board of Trustees to approve the purchase of ammunition for the Macon County Law Enforcement Training Center in the amount of \$12,870.00 from Ray O'Herron Inc., Danville, Illinois, as presented.

**Underwood moved to approve the purchase of ammunition for the Macon County Law Enforcement Training Center in the amount of \$12,870.00 from Ray O'Herron, Inc., Danville, Illinois, as presented. Campbell seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

### **APPROVAL TO PURCHASE TRACTOR**

A recommendation was made to the Board of Trustees to authorize College Administration to purchase a John Deere 5075e tractor with loader, bucket, and grapple from Sloan Implement, Assumption, Illinois and authorizes the trade-in of the identified equipment at a net price of \$28,907.99, as presented.

**Dr. Coopridier moved to approve and authorize College Administration to purchase a John Deere 5075e tractor with loader, bucket, and grapple from Sloan Implement, Assumption, Illinois and authorized the trade-in of the identified equipment at a net price of \$28,907.99, as presented. Bishop Dunning seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

### **PURCHASE OF AMATROL TRAINERS**

A recommendation was made to the Board of Trustees to authorize the purchase of AMATROL Trainers for the Engineering Technology program that would be funded through the Perkins IV grant for FY19 in the amount of \$62,415.00, as presented.

**Underwood moved to approve the purchase of AMATROL Trainers for the Engineering Technology program that would be funded through the Perkins IV grant for FY19 in the amount of \$62,415.00, as presented. Dr. Coopridier seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

### **AUTHORIZATION TO EXTEND SECURITY CONTRACT**

A recommendation was made to the Board of Trustees to authorize College Administration to extend the most recent contract for an additional year at a cost not to exceed \$160,000.00, as presented.

**Dr. Coopridier moved to authorize College Administration to extend the most recent security contract for an additional year at a cost not to exceed \$160,000.00, as presented. Campbell seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

#### **RESOLUTION No. 19-1 TO ESTABLISH RICHLAND COMMUNITY COLLEGE PUBLIC SAFETY DEPARTMENT**

A recommendation was made to the Board of Trustees to approve Resolution No. 19-1, authorizing the creation of a Public Safety Department and directs Administration to proceed with submitting the proper documentation as require by the State of Illinois to become a public law enforcement agency, as presented.

**Dr. Coopridier moved to approve Resolution No. 19-1, authorizing the creation of a Public Safety Department and directs Administration to proceed with submitting the proper documentation as require by the State of Illinois to become a public law enforcement agency, as presented. Bishop Dunning seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

#### **FINANCIAL REPORT**

##### **BILLS AND TRAVEL EXPENDITURES PAYABLE**

The August 2018 Treasurer's Report and Financial Statement were presented to and discussed with the Board.

A list of bills paid in the amount of \$937,750.53 for August 2018 was distributed to the Board prior to the meeting.

**Campbell moved to ratify the August bills and travel expenditures paid and approve the Financial Statement subject to audit. Dr. Coopridier seconded. Roll call vote being all ayes, Chairman Ritter declared the motion carried.**

#### **REPORT OF THE PRESIDENT**

- As the College works to build trust and promote transparency, President Valdez is working with Marketing to create a blog for announcements and necessary information that should be shared with faculty and staff. The plan is to have the blog launched in the next month.
- Currently, a working group at the College is driving Institutional Effectiveness. The hope is that a Director of Institutional Effectiveness can be hired in the future.
- A new website is in progress with a go live date of January 2019.
- President Valdez attended the ICCCP Retreat in Peoria and heard presentations from Dr. Glassman from Eastern Illinois University pertaining to Enrollment. There was

also a lot of conversation on partnerships related to the 2-year and 4-year collaboration of higher education in Illinois.

- The C2A3 Ag Consortium meeting will be held at Richland Community College on September 30 – October 2. Sherriff Buffet will be presenting a panel discussion after dinner on October 1 at 6:00 p.m. Trustees are invited to attend.

#### **ITEMS FROM THE BOARD**

- Jim Underwood wanted to thank Lisa Eskew and Chef Brian Tucker for an outstanding job they did with an event that he hosted.
- Dale Colee hosted Jess Smithers on his radio talk show. He indicated that Jess has a great passion to build the Agriculture Program at Richland and create success.

#### **EXECUTIVE SESSION**

None

#### **ADJOURNMENT**

**Underwood moved and Campbell seconded to adjourn the meeting at 6:55 p.m.**

---

Bishop Wayne Dunning, Secretary

TO: Dr. Cris Valdez  
FROM: Tracy Withrow  
DATE: November 7, 2018  
SUBJECT: College Activities Report

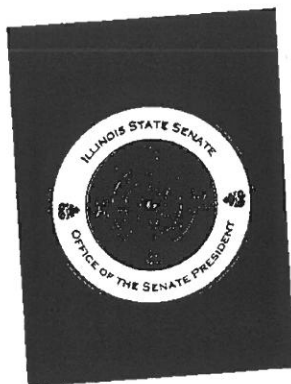
Following is *Richland Community College Activities Report* for November 20, 2018, to December 18, 2018. The *Activities Report* is meant to provide information on items of College-wide and community interest and to spotlight the variety of activities and events in which the College is engaged.

## **November 2018**

November 22-24      Thanksgiving – College Closed

## **December 2018**

|               |                                                                                                              |
|---------------|--------------------------------------------------------------------------------------------------------------|
| December 4    | Richland Art Bazaar<br>Mueller Student Center<br>10 a.m. – 3 p.m.                                            |
| December 5    | Culinary Arts Institute Garde Manger Final Lunch<br>Bistro Five Thirty Seven                                 |
| December 6    | Grad Fair<br>Mueller Student Center and Student Success Center<br>1 p.m.                                     |
| December 7    | Emotional Intelligence, Efficacy, and Success Workshop<br>National Sequestration Education Center<br>10 a.m. |
| December 7    | Nutcracker<br>Shilling Community Education Center Auditorium<br>7 p.m.                                       |
| December 8    | Nutcracker<br>Shilling Community Education Center Auditorium<br>2 p.m. and 7 p.m.                            |
| December 8-13 | Final Exams                                                                                                  |
| December 9    | Nutcracker<br>Shilling Community Education Center Auditorium<br>2:30 p.m.                                    |



**JAYETTE BOLINSKI**

COMMUNICATIONS STAFF  
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[www.IllinoisSenateDemocrats.com](http://www.IllinoisSenateDemocrats.com)

9/6/18

66 99 a note from

Tracy -

I just want to say thank you for all of your help planning the news conference with the college and Senator Mason a few weeks ago. It was a phenomenal event, and we are so appreciative of your efforts - especially leading up to the busy back-to-school week. Please reach out if I can ever be of assistance to you.

*Jayette*

Jayette Bolinski  
Writer | Editor



# HIGHER LEARNING COMMISSION

230 South LaSalle Street, Suite 7-500  
Chicago, IL 60604-1411  
312.263.0456 | 800.621.7440  
Fax: 312.263.7462 | hlcommission.org

September 20, 2018

Dr. Cristobal Valdez  
President  
Richland Community College  
1 College Park  
Decatur, IL 62521

Dear President Valdez:

This letter serves as formal notification and official record of action taken concerning Richland Community College by the Institutional Actions Council of the Higher Learning Commission at its meeting on September 17, 2018. The date of this action constitutes the effective date of the institution's new status with HLC.

**Action.** IAC voted to extend the reaffirmation date for accreditation to 2023-2024 for Richland Community College. All future required accrediting pathway activities will be aligned with the new reaffirmation date.

In two weeks, this action will be added to the *Institutional Status and Requirements (ISR) Report*, a resource for Accreditation Liaison Officers to review and manage information regarding the institution's accreditation relationship. Accreditation Liaison Officers may request the ISR Report on HLC's website at <http://www.hlcommission.org/Accreditation/institutional-status-and-requirements-report.html>.

Within the next 30 days, HLC will also publish information about this action on its website at <http://www.hlcommission.org/Student-Resources/recent-actions.html>.

If you have any questions about these documents after viewing them, please contact the institution's staff liaison Jeffrey Rosen. Your cooperation in this matter is appreciated.

Sincerely,

A handwritten signature in black ink, reading "Barbara Gellman-Danley".

Barbara Gellman-Danley  
President

CC: ALO



# FARM to FUND

[ JOIN OUR COMMUNITY TABLE ]



To: Cris Valdez, President

From: Robin Bollhorst, Director, Payroll and Human Resources 

Date: November 2, 2018

Subject: Personnel Update

## **New Employee**

| <b>Name</b>    | <b>Position</b>           | <b>Start Date</b> |
|----------------|---------------------------|-------------------|
| Shannice Berry | Director of Enrollment    | 10/22/2018        |
| Tara Mata      | Accommodations Specialist | 10/22/2018        |

***RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
Decatur, Illinois***

***COMPREHENSIVE ANNUAL FINANCIAL REPORT***

***For the fiscal year ended June 30, 2018***

**May, Cocagne & King, P.C.**

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Certified Public Accountants and Consultants

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

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**RICHLAND COMMUNITY COLLEGE  
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**COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

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**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

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## INTRODUCTORY SECTION

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**PRINCIPAL OFFICIALS**

**June 30, 2018**

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| <u>Board of Trustees</u> | <u>Position</u> | <u>Term Expires</u> |
|--------------------------|-----------------|---------------------|
| Tom Ritter               | Chair           | 2021                |
| David Coopridier         | Vice Chair      | 2019                |
| Rev. Wayne Dunning       | Secretary       | 2023                |
| Bruce Campbell           | Trustee         | 2023                |
| Dale Colee               | Trustee         | 2019                |
| Jim Underwood            | Trustee         | 2023                |
| Randy Prince             | Trustee         | 2021                |
| Nathan Buggar            | Student Trustee | 2019                |

| <u>Officers of the College</u> | <u>Position</u>                            |
|--------------------------------|--------------------------------------------|
| Dr. Cristobal Valdez           | President                                  |
| Greg E. Florian                | Vice President, Finance and Administration |
| Dr. Denise Crews               | Vice President, Academic Services          |
| Dr. Isaac Zuniga               | Vice President, Student Success            |
| Joe Feinstein                  | Chief Information Officer                  |

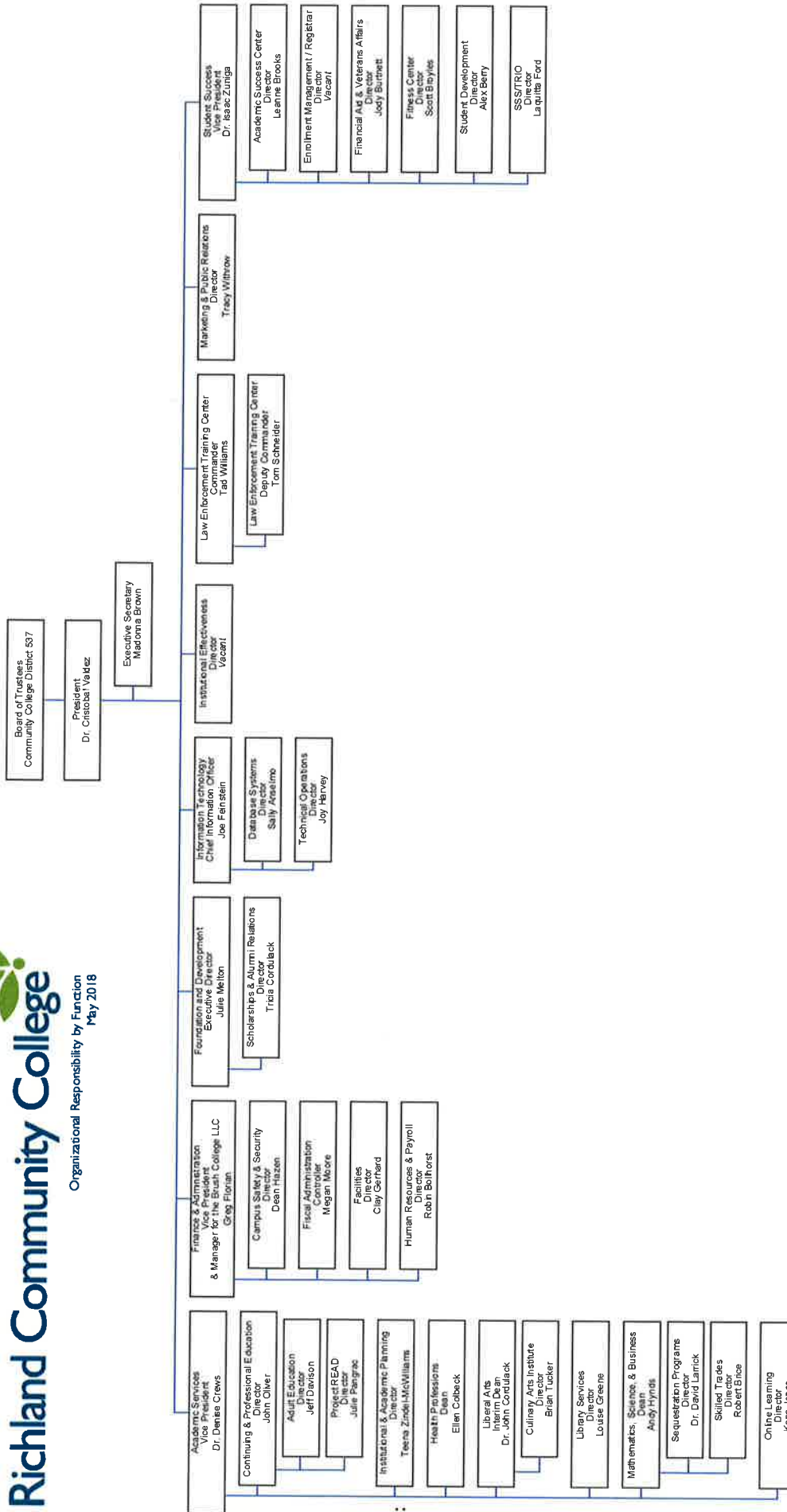
| <u>Officials Issuing Report</u> | <u>Position</u>                            |
|---------------------------------|--------------------------------------------|
| Greg E. Florian                 | Vice President, Finance and Administration |
| Megan E. Moore                  | Controller                                 |

Department Issuing Report

Office of Finance and Administration



Organizational Responsibility by Function  
May 2018



## **FINANCIAL SECTION**



# May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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WILLIAM R. MOSS  
CATHERINE J. MANSUR  
STEVEN R. GROHNE  
MARK S. WOOD  
CRAIG T. NEGANGARD  
DAVID S. BROWN

## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
Richland Community College  
Community College District #537  
Decatur, Illinois

### Report on Financial Statements

We have audited the accompanying financial statements of the business-type activity of Richland Community College, Community College District #537 (the District), and the discretely presented component unit, Richland Community College Foundation, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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 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 from material misstatement. The financial statements of the Richland Community College Foundation were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of Richland Community College District #537 and its discretely presented component unit, Richland Community College Foundation as of June 30, 2018, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 6 to 16 and defined benefit pension plan information on page 46 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The introductory section, statistical section, supplementary information, and special reports information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information, special reports information and the schedule of expenditures of federal awards, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, special reports information and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections in the table of contents have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 12, 2018, on our consideration of the District'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 on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Mary, Cosagone & King P.C.*

Decatur, Illinois  
November 12, 2018



# May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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CATHERINE J. MANSUR  
STEVEN R. GROHNE  
MARK S. WOOD  
CRAIG T. NEGANGARD  
DAVID S. BROWN

## INDEPENDENT AUDITORS' 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*

The Board of Trustees  
Richland Community College  
Community College District #537  
Decatur, Illinois

We have audited the financial statements of the business-type activities and the discretely presented component unit of Richland Community College, Community College District #537, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 12, 2018. We conducted our audit in accordance with the 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. The financial statements of Richland Community College Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with Richland Community College Foundation.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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*.

### Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mary, Cooney + King P.C.*

Decatur, Illinois  
November 12, 2018

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2018**

**Introduction**

This section of Richland Community College's (College) Audit Report presents a discussion and analysis of the College's financial activity during the fiscal years ending June 30, 2018, and June 30, 2017. This discussion should be read in conjunction with the College's audited financial statements and the footnotes. The College's management takes responsibility for the completeness and fairness of the information presented in this section.

The financial statements are presented as required by GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*. This presentation provides a comprehensive, entity-wide perspective of the College consolidating all College activities into a single presentation.

The three financial statements included in this discussion are the Statement of Net Position; the Statement of Revenues, Expenses, and Change in Net Position; and the Statement of Cash Flows. While the accompanying audited financial statements present only information pertaining to the year ended June 30, 2018, this section presents a comparative analysis for the fiscal years ending June 30, 2018, and June 30, 2017.

**Financial Highlights**

**Statement of Net Position**

The purpose of the Statement of Net Position is to present a snapshot of the financial condition of the College. This statement presents information on all of the College's assets, liabilities and deferred inflows of resources. Assets and liabilities are classified as current or noncurrent and net position represent the difference between assets and liabilities and deferred inflows.

Net Position is broken down into three major categories, Unrestricted, Restricted, and Net Investment in Capital Assets. In the Net Investment in Capital Assets category, the College has a balance of \$ 34.3 million. This category accounts for all capitalized property, plant and equipment, and is net of related debt and accumulated depreciation. This represents 73% of total Net Position.

The College has a balance of \$ 8.5 million in the Restricted Net Assets category or 18% of total Net Position. This balance is expendable in conjunction with externally imposed rules and regulations and includes funds restricted for: 1) completion of Protection, Health, and Safety projects, 2) principal and interest payments on outstanding bonds, 3) Working Cash principal, 4) grant purposes and 5) expenditures of the Liability, Protection & Settlement Fund.

In the Unrestricted Net Assets category, the College has a balance of \$ 4.2 million or 9% of total Net Position. The Unrestricted Net Asset balance increased from a negative balance of \$ 218 thousand in fiscal year 2017.

## Statement of Net Position, continued

The College's total assets, liabilities, deferred inflows of resources and net position are depicted in Charts 1 - 4. The College had a current ratio of 4.43 on June 30, 2018, compared to 3.49 on June 30, 2017. The current ratio is the total current assets divided by the total current liabilities. This means that for every dollar of current liabilities, the College has \$ 4.43 in current assets. This ratio is one indicator of the College's ability to pay its debts as they become due.

From fiscal year 2017 to fiscal year 2018 total assets increased by \$ 9,152,279 which includes an increase in Current Assets of \$ 3,538,069 and an increase in Noncurrent Assets of \$ 5,614,210.

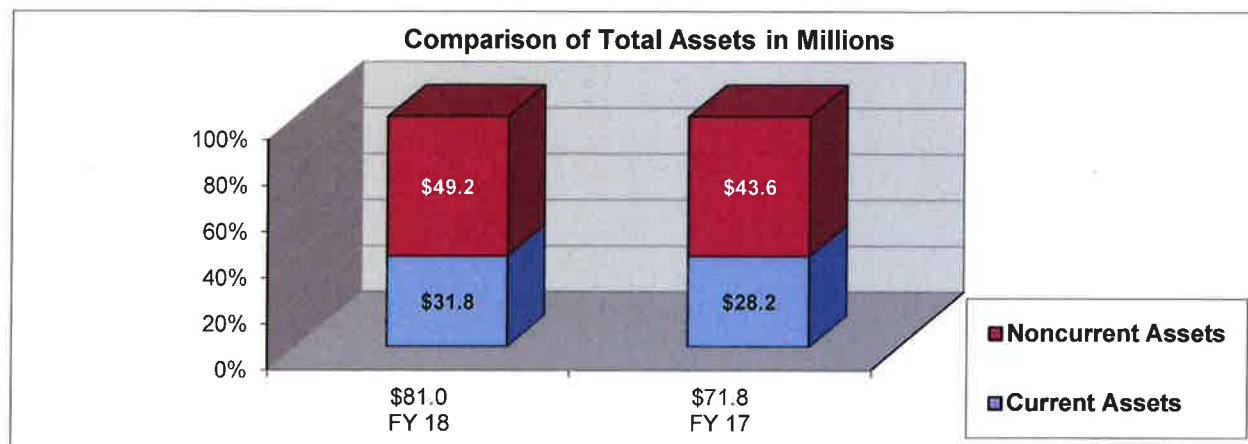


Chart 1

Total liabilities decreased from fiscal year 2017 to 2018 by \$ 3,503,880. Non-current Liabilities decreased due to the retirement of \$ 2,480,000 of general obligation bonds. A decrease in accounts payable on June 30<sup>th</sup> decreased the Current Liabilities. Chart 2 compares Total Liabilities for fiscal year 2018 to fiscal year 2017.

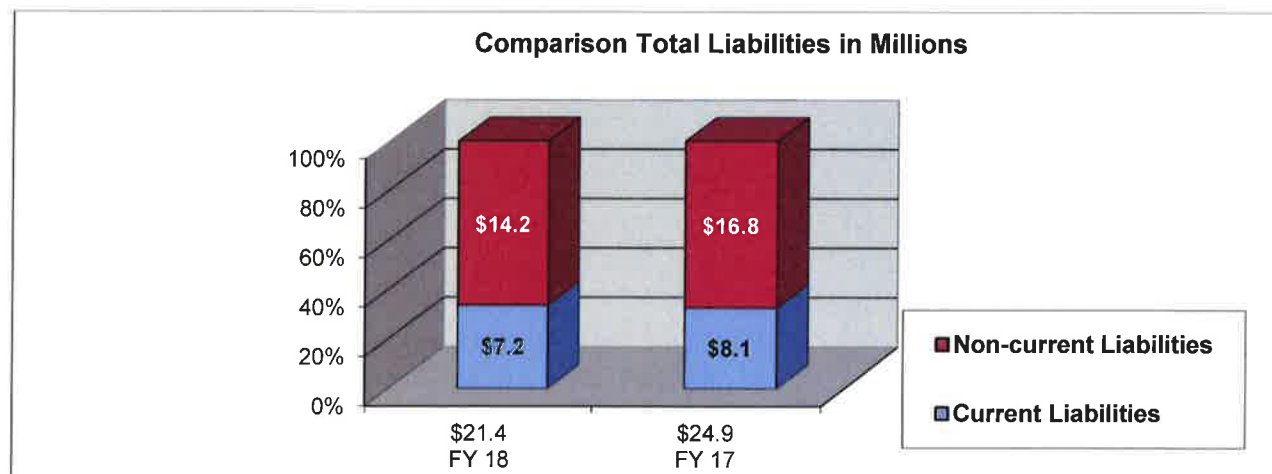


Chart 2

The College records property tax revenue levied for fiscal year 2019 as a deferred inflow of resources. Anticipated property tax revenue increased by \$ 226,697 from fiscal year 2017 to 2018.

## Statement of Net Position, continued

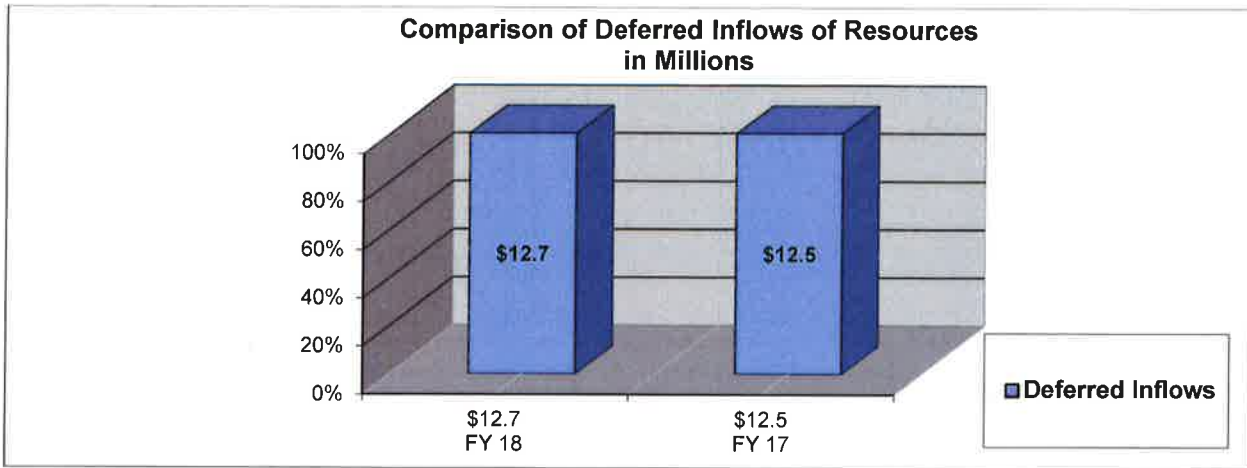


Chart 3

Chart 4 represents the College's Net Position. Net Position is comprised of capital assets net of any accumulated depreciation and outstanding debt as well as assets that are designated for expenditure for a special purpose (restricted) and assets for general operations (unrestricted). The net position for fiscal year 2018 increased by \$ 12,429,998. The College and the State of Illinois completed a \$ 6.7 million building project. In addition, the College also completed a \$ 3 million student learning center renovation project.

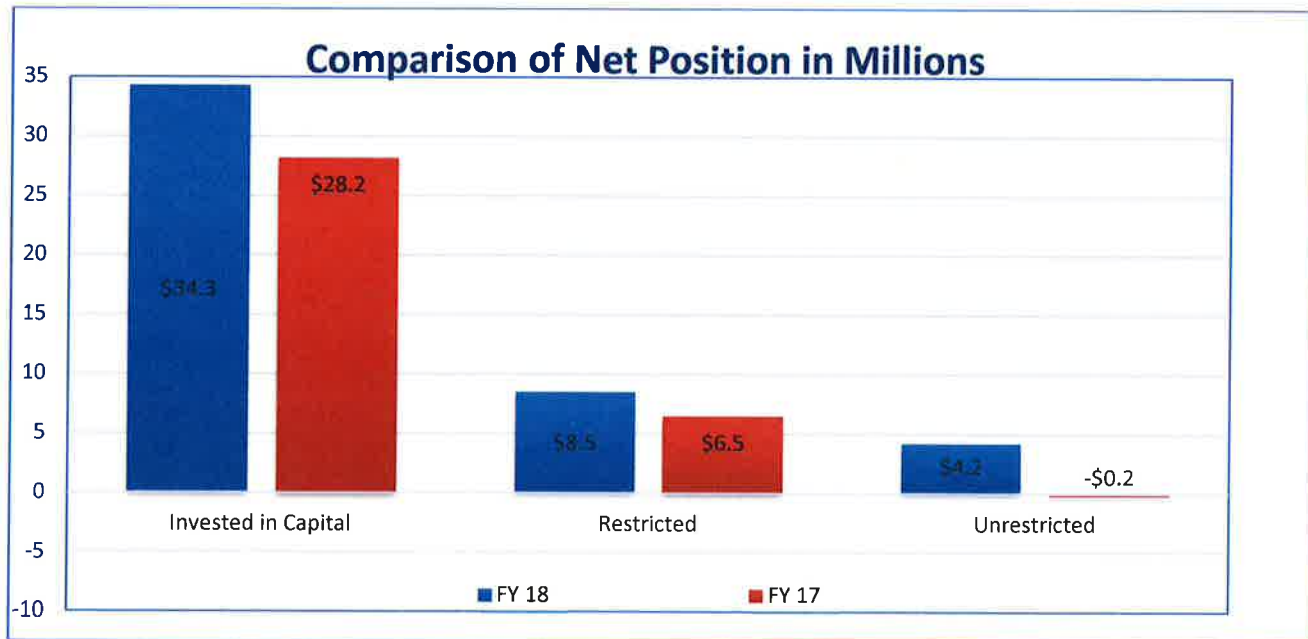


Chart 4

## Statement of Net Position, continued

|                                                          | Net Position<br>As of June 30 |            |                                     |            |                                     |
|----------------------------------------------------------|-------------------------------|------------|-------------------------------------|------------|-------------------------------------|
|                                                          | 2018                          | 2017       | Increase<br>(Decrease)<br>2018-2017 | 2016       | Increase<br>(Decrease)<br>2017-2016 |
| Current Assets                                           | \$ 31,786,157                 | 28,248,088 | 3,538,069                           | 26,348,655 | 1,899,433                           |
| Non-current Assets                                       |                               |            |                                     |            |                                     |
| Capital Assets,<br>Net of Depreciation                   | 49,218,889                    | 43,604,679 | 5,614,210                           | 44,718,679 | (1,114,000)                         |
| Total Assets                                             | 81,005,046                    | 71,852,767 | 9,152,279                           | 71,067,334 | 785,433                             |
| Deferred outflows of Resources                           | 45,257                        | 44,721     | 536                                 | 44,858     | (137)                               |
| Total Assets and deferred outflows<br>of Resources       | 81,050,303                    | 71,897,488 | 9,152,815                           | 71,112,192 | 785,296                             |
| Current Liabilities                                      | 7,181,002                     | 8,099,991  | (918,989)                           | 7,409,667  | 690,324                             |
| Non-current Liabilities                                  | 14,208,697                    | 16,793,588 | (2,584,891)                         | 18,933,362 | (2,139,774)                         |
| Total Liabilities                                        | 21,389,699                    | 24,893,579 | (3,503,880)                         | 26,343,029 | (1,449,450)                         |
| Deferred Inflows of Resources                            | 12,690,767                    | 12,464,070 | 226,697                             | 12,078,812 | 385,258                             |
| Total Deferred Inflows of Resources                      | 12,690,767                    | 12,464,070 | 226,697                             | 12,078,812 | 385,258                             |
| Net Position                                             |                               |            |                                     |            |                                     |
| Invested in Capital Assets                               | 34,277,938                    | 28,235,363 | 6,042,575                           | 28,596,728 | (361,365)                           |
| Restricted                                               | 8,527,322                     | 6,522,540  | 2,004,782                           | 5,065,783  | 1,456,757                           |
| Unrestricted                                             | 4,164,577                     | (218,064)  | 4,382,641                           | (972,160)  | 754,096                             |
| Total Net Position                                       | 46,969,837                    | 34,539,839 | 12,429,998                          | 32,690,351 | 1,849,488                           |
| Total Liabilities , Deferred<br>Inflows and Net Position | \$ 81,050,303                 | 71,897,488 | 9,152,815                           | 71,112,192 | 785,296                             |

Table 1

## Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses, and Changes in Net Position presents the revenues earned and expenses incurred during the fiscal year. Table 2 compares fiscal years 2018, 2017, and 2016 operating results. In fiscal year 2018 the College reduced Operating expenses by \$ 1.48 million. This reduction in expenses combined with an increase of state funding allowed the College to increase our net position by \$ 12.4 million.

**Statement of Revenues, Expenses, and Change in Net Position**  
Operating Results  
As of June 30

|                                                         | <u>2018</u>         | <u>2017</u>         | <u>Increase<br/>(Decrease)<br/>2018-2017</u> | <u>2016</u>         | <u>Increase<br/>(Decrease)<br/>2017-2016</u> |
|---------------------------------------------------------|---------------------|---------------------|----------------------------------------------|---------------------|----------------------------------------------|
| Operating Revenue                                       |                     |                     |                                              |                     |                                              |
| Tuition and Fees                                        | \$ 2,336,635        | 2,398,415           | (61,780)                                     | 2,077,345           | 301,910                                      |
| Auxiliary                                               | 1,823,965           | 928,059             | 895,906                                      | 1,132,954           | (185,735)                                    |
| Other                                                   | 725,322             | 607,327             | 117,995                                      | 912,833             | (305,506)                                    |
| Total Operating Revenue                                 | <u>4,885,922</u>    | <u>3,933,801</u>    | <u>952,121</u>                               | <u>4,123,132</u>    | <u>(189,331)</u>                             |
| Less Operating Expenses                                 | <u>30,522,455</u>   | <u>32,004,063</u>   | <u>(1,481,608)</u>                           | <u>32,125,210</u>   | <u>(121,147)</u>                             |
| Operating Income (Loss)                                 | <u>(25,636,533)</u> | <u>(28,070,262)</u> | <u>(2,433,729)</u>                           | <u>(28,002,078)</u> | <u>(68,184)</u>                              |
| Non-Operating Revenues (Expenses)                       |                     |                     |                                              |                     |                                              |
| Property taxes                                          | 12,437,216          | 12,080,430          | 356,786                                      | 10,883,996          | 1,196,434                                    |
| Personal Property replacement Tax                       | 385,224             | 521,859             | (136,635)                                    | 445,778             | 76,081                                       |
| State Grants and Contracts                              | 11,365,536          | 9,111,709           | 2,253,827                                    | 7,519,102           | 1,592,607                                    |
| Nongovernmental grants & contracts<br>(including gifts) | 4,320,128           | 1,991,787           | 2,328,341                                    | 1,688,547           | 303,240                                      |
| Federal Grants and Contracts                            | 6,105,036           | 6,583,492           | (478,456)                                    | 7,001,322           | (417,830)                                    |
| Investment Income                                       | 174,235             | 57,563              | 116,672                                      | 16,565              | 40,998                                       |
| Interest Expense                                        | <u>(748,077)</u>    | <u>(806,544)</u>    | <u>58,467</u>                                | <u>(813,390)</u>    | <u>6,846</u>                                 |
| Total Non-Operating Revenue<br>(Expenses)               | <u>34,039,298</u>   | <u>29,540,296</u>   | <u>4,499,002</u>                             | <u>26,741,920</u>   | <u>2,798,376</u>                             |
| Capital contributions                                   | <u>4,027,233</u>    | <u>379,454</u>      | <u>3,647,779</u>                             | <u>0</u>            | <u>379,464</u>                               |
| Change In Net Position                                  | 12,429,998          | 1,849,488           | 10,580,510                                   | (1,260,158)         | 3,109,646                                    |
| Net Assets, beginning of year                           | 34,539,839          | 32,690,351          | 1,849,488                                    | 34,696,572          | (2,006,221)                                  |
| Prior Period Adjustment                                 | <u>0</u>            | <u>0</u>            | <u>0</u>                                     | <u>(746,063)</u>    | <u>746,063</u>                               |
| Net Position, end of year                               | <u>46,969,837</u>   | <u>34,539,839</u>   | <u>12,429,998</u>                            | <u>32,690,351</u>   | <u>1,849,488</u>                             |
| Total Revenues                                          | 38,925,220          | 33,474,097          | 5,451,123                                    | 30,865,052          | 2,609,045                                    |
| Total Expenses                                          | \$ 30,522,455       | 32,004,063          | (1,481,608)                                  | 32,125,210          | (121,147)                                    |

Table 2

## Revenues

In Chart 5, the College's revenues are reported as Operating, Non-Operating or Capital Contributions.

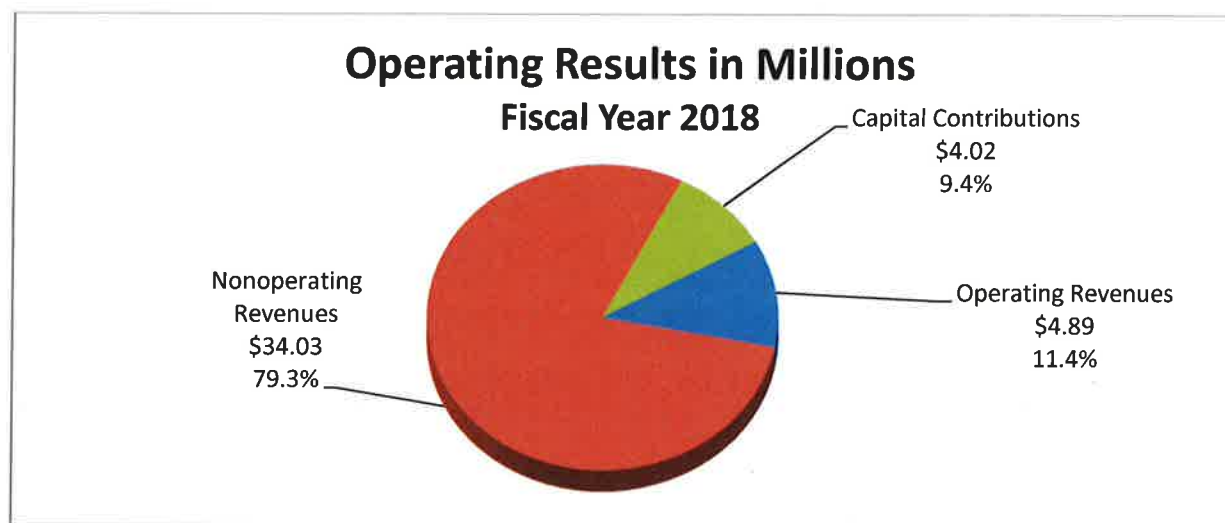


Chart 5

Primary Operating Revenues include student tuition and fees, auxiliary enterprise revenues, and miscellaneous other sources. Tuition and fees are stated in the amount collected. An allowance has been made for scholarships and waivers. The College is experiencing declining enrollments, for the sixth straight year. For fiscal year 2018, total credit hours were 44,521 compared to 50,033 in fiscal year 2017 and 57,689 in fiscal year 2016. This is a 11% decrease from 2017 to 2018 and a 13.27% decrease from 2016 to 2017.

The major components of Non-operating Revenues include government grants, government contracts and local property tax revenues. These revenues are classified as non-operating because no direct exchange of goods or services is received by the government or local taxpayers. Non-operating Revenues increased by \$ 4,499,002 from the prior year. In fiscal year 2018, the College received a large contribution from the Richland Community College Foundation to renovate student-learning spaces and begin operation of a law enforcement training center.

Charts 6 and 7 show all revenue from both operating and non-operating sources. Property taxes accounted for the College's largest percentage of revenue at 39.9% in fiscal year 2018. The second highest source was federal grants, which includes student financial aid, at 19.6%. State funds accounted for 10.4% of the College's revenue. Nongovernmental sources increased 6.8% from prior year due to the large contribution from the Richland Community College Foundation. Other Operating Revenues include investment income and contractual revenue.

## Revenues, continued

### Fiscal Year 2018 Revenues By Source

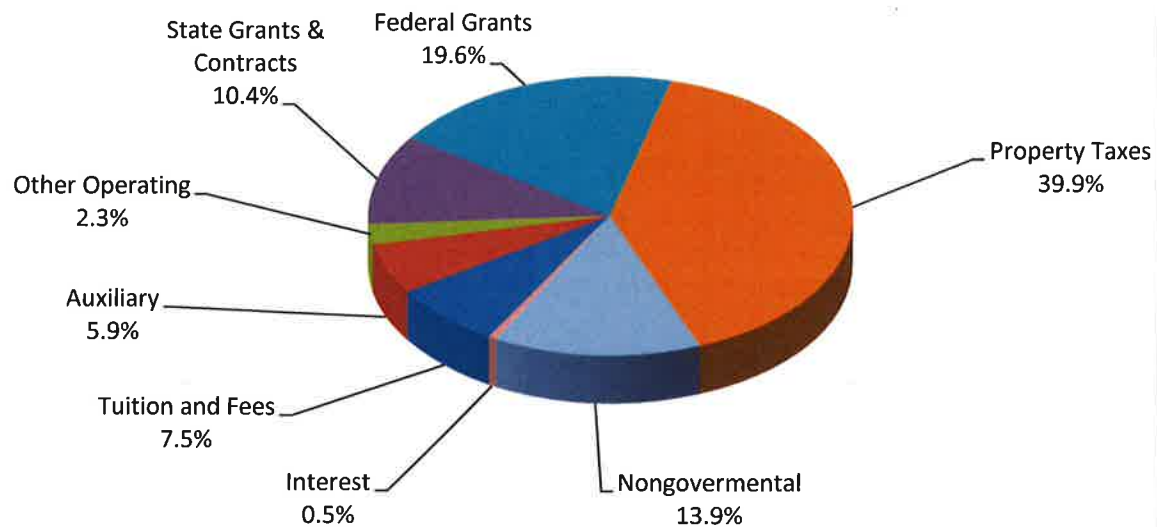


Chart 6

### Fiscal Year 2017 Revenues By Source

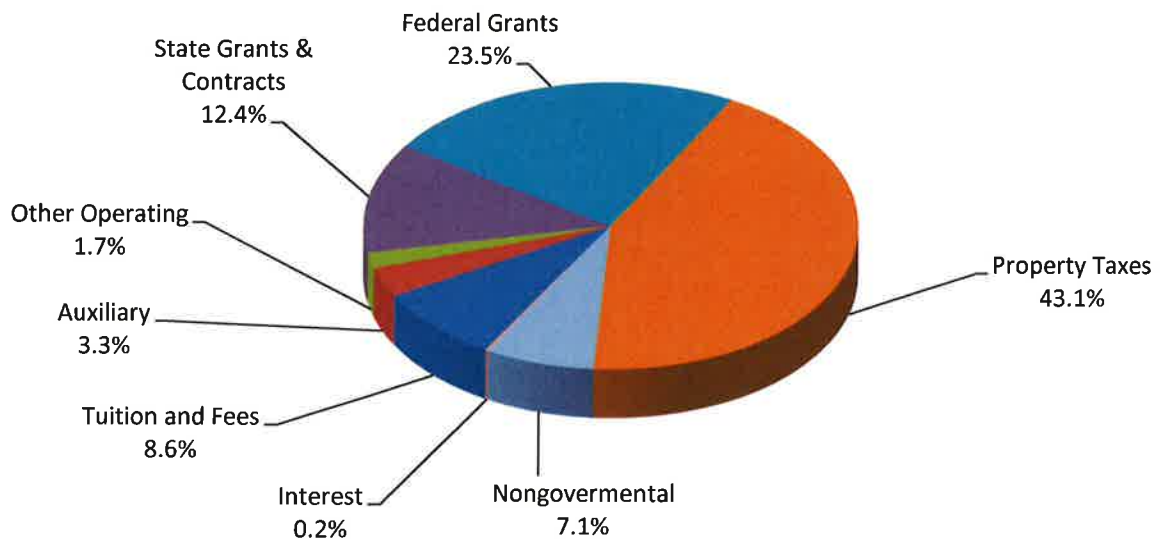


Chart 7

## Expenses

Most expenses of the College are classified as operating expenses. The utilization of capital assets is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

Table 3 reflects the classifications of the College's operating expenses by object and function.

| Expenses by Object and Function<br>As of June 30<br>(In millions) |                |                |                                              |                |                                              |
|-------------------------------------------------------------------|----------------|----------------|----------------------------------------------|----------------|----------------------------------------------|
| By Object:                                                        | <b>FY18</b>    | <b>FY17</b>    | <b>Increase<br/>(Decrease)<br/>2018-2017</b> | <b>FY16</b>    | <b>Increase<br/>(Decrease)<br/>2017-2016</b> |
| Salaries and Benefits                                             | \$13.80        | \$15.32        | \$(1.52)                                     | \$16.00        | \$(0.68)                                     |
| Contractual Services                                              | 1.83           | 1.75           | 0.08                                         | 1.40           | 0.35                                         |
| Supplies and Materials                                            | 1.46           | 0.98           | 0.48                                         | 1.19           | (0.21)                                       |
| Travel/Conferences                                                | 0.17           | 0.14           | 0.03                                         | 0.14           | (0.00)                                       |
| Utilities/Fixed Charges                                           | 2.05           | 2.17           | (0.12)                                       | 2.00           | 0.17                                         |
| Debt Service                                                      | 3.32           | 2.45           | 0.87                                         | 1.63           | 0.82                                         |
| Capital Equipment                                                 | 2.96           | 4.38           | (1.42)                                       | 1.24           | 3.14                                         |
| Scholarships                                                      | 2.53           | 2.31           | 0.22                                         | 2.99           | (0.68)                                       |
| Depreciation                                                      | 2.40           | 2.50           | (0.10)                                       | 2.49           | 0.01                                         |
| Total Operating Expenditures                                      | <u>\$30.52</u> | <u>\$32.00</u> | <u>\$(1.48)</u>                              | <u>\$29.08</u> | <u>\$2.92</u>                                |
| By Function:                                                      |                |                |                                              |                |                                              |
| Instruction                                                       | \$12.13        | \$12.57        | \$(0.44)                                     | \$12.36        | \$0.21                                       |
| Academic Support                                                  | 0.99           | 1.18           | (0.19)                                       | 1.14           | 0.04                                         |
| Student Services                                                  | 2.83           | 3.02           | (0.19)                                       | 2.72           | 0.30                                         |
| Public Service                                                    | 0.79           | 1.07           | (0.28)                                       | 0.96           | 0.11                                         |
| O/M Plant                                                         | 2.30           | 2.04           | 0.26                                         | 2.49           | (0.45)                                       |
| Institutional Support                                             | 5.26           | 6.76           | (1.50)                                       | 3.04           | 3.72                                         |
| Scholarships                                                      | 2.53           | 2.31           | 0.22                                         | 2.99           | (0.68)                                       |
| Auxiliary Expense                                                 | 1.29           | 0.55           | 0.74                                         | 0.89           | (0.34)                                       |
| Depreciation                                                      | 2.40           | 2.50           | (0.10)                                       | 2.49           | 0.01                                         |
| Total Operating Expenditures                                      | <u>\$30.52</u> | <u>\$32.00</u> | <u>\$(1.48)</u>                              | <u>\$29.08</u> | <u>\$2.92</u>                                |

Table 3

## Expenses, continued

Chart 8 below shows operating expenses by functional area for fiscal year 2018 as a percentage of total expenses. Direct services to students accounted for 60% of the total expenses. Indirect support for students accounted for 40% of total expenses.

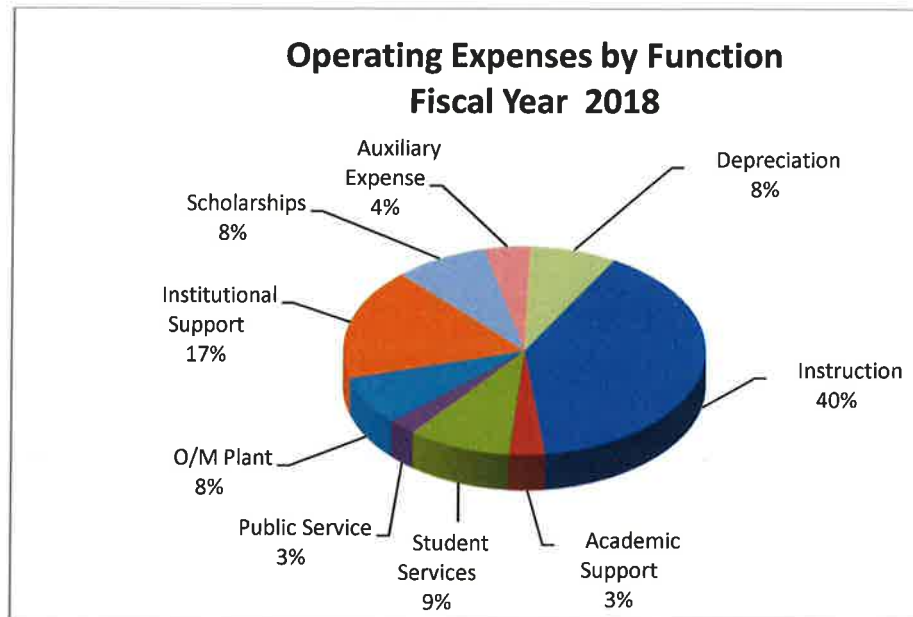


Chart 8

Chart 9 below shows operating expenses by Object for fiscal year 2018 as a percentage of total expenses.

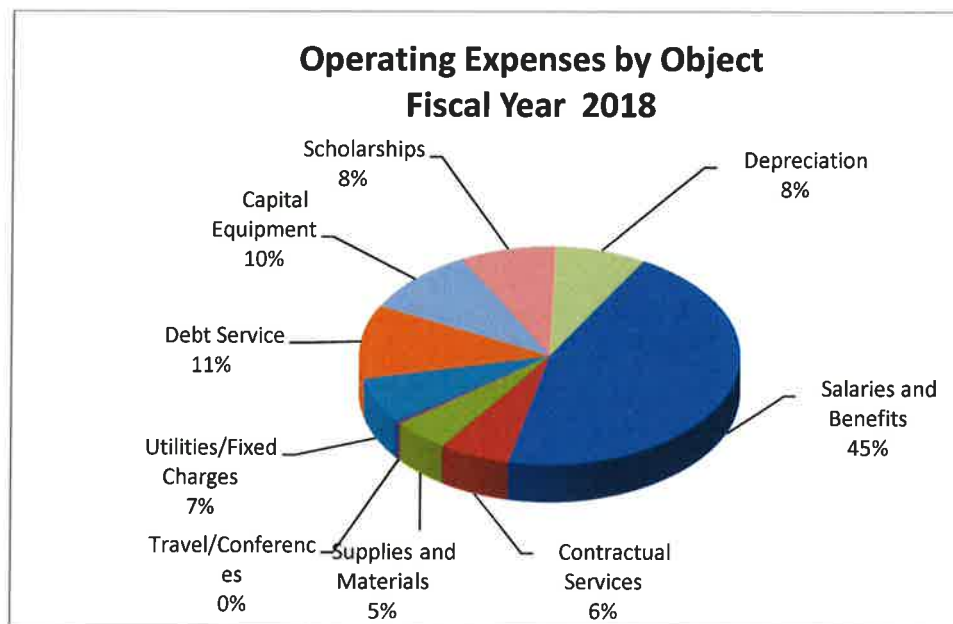


Chart 9

## Statement of Cash Flows

The Statement of Cash Flows classifies sources and uses of cash into the following activities: Operating, Non-capital Financing, Capital and Related Financing, and Investing. This statement helps users assess the College's ability to generate net cash flows, its ability to meet its obligations as they come due, and its need for external financing.

The Statement of Cash Flows emphasizes the College's dependence on governmental grants and local property taxes, which are both classified as non-capital financing activities. Only tuition and fees, auxiliary, and miscellaneous revenues are included in operating activities, whereas the majority of all operating expenditures are included in operating activities.

**Cash Flow Summary**  
(In Millions)

|                                          | FY 18     | FY 17     |
|------------------------------------------|-----------|-----------|
| Cash provided (used) by:                 |           |           |
| Operating activities                     | (\$17.03) | (\$17.28) |
| Non-capital financing activities         | 24.04     | 22.53     |
| Capital and related financing activities | (7.21)    | (3.51)    |
| Investing activities                     | 0.17      | .470      |
| Net increase/(decrease) in cash          | (.034)    | 2.21      |
| Cash, beginning of the year              | \$13.63   | \$11.42   |
| Cash, end of the year                    | \$13.59   | \$13.63   |

Table 4

### Capital Assets

The College capitalizes assets costing \$ 5,000 or more with an estimated useful life in excess of five years. Equipment purchases less than \$ 5,000 are recorded and maintained for inventory control purposes. As of June 30, 2018, the College's investment in capital assets totaled \$85 million. Chart 9 shows the College's capital assets by type. Additional information regarding the College's capital assets can be found in Note 5 to the financial statements.

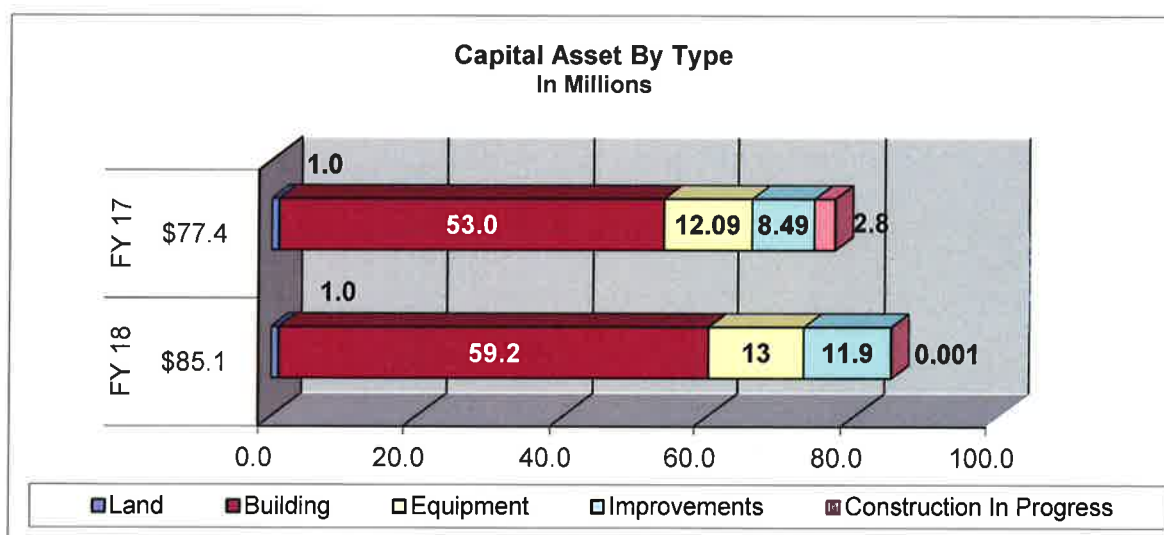


Chart 10

### Debt Activity

The College is statutorily subject to a debt limit of 2.875% of the District's Equalized Assessed Valuation of \$ 2,283,875,652. Using the statutory debt limit formula, the College's debt limit is \$ 66,170,808. The College has outstanding debt of \$ 16,821,568.

Working Cash Bonds were issued in fiscal year 2010 in the amount of \$ 3,000,000 for the purpose of increasing the College's Working Cash Fund in order for the College to have sufficient money to meet the demands of ordinary and necessary expenditures.

General Obligation Community College Bonds were issued in fiscal year 2011 in the amount of \$3,390,000 for the purpose of repairs to the main campus building and alterations for the purpose of energy conservation.

General Obligation Community College Bonds were issued in fiscal year 2012 in the amount of \$ 16,100,000 for the purpose of building construction.

Working Cash Bonds were issued in fiscal year 2016 in the amount of \$ 3,000,000 for the purpose of increasing the College's Working Cash Fund in order for the College to have sufficient money to meet the demands of ordinary and necessary expenditures.

Taxable Alternate Revenue Bonds were issued in fiscal year 2017 in the amount of \$ 730,000 for the purpose of employee separation expenses and the purchase of capital equipment. These bonds were retired this year.

General Obligation Community College Bonds were issued in fiscal year 2018 in the amount of \$ 820,000. These bonds were issued to pay the Taxable Alternative Revenue Bonds issued in fiscal year 2017 and for the purchase of capital equipment.

As of June 30, 2018, the total of the outstanding bond principal and interest payments for the College is \$ 20,682,762. Table 5 shows the current debt service requirement on outstanding bond issues.

| Annual Requirements for Long-term Bond Debt |                      |                  |                   |
|---------------------------------------------|----------------------|------------------|-------------------|
| <u>Fiscal Year</u>                          | <u>Principal</u>     | <u>Interest</u>  | <u>Total</u>      |
| 2019                                        | \$ 2,705,000         | 672,528          | 3,377,528         |
| 2020                                        | 2,185,000            | 539,113          | 2,724,113         |
| 2021                                        | 725,000              | 466,448          | 1,191,448         |
| 2022                                        | 760,000              | 427,872          | 1,187,872         |
| 2023                                        | 765,000              | 387,160          | 1,152,160         |
| Thereafter                                  | 9,345,000            | 1,704,641        | 11,049,641        |
|                                             | <u>\$ 16,485,000</u> | <u>4,197,762</u> | <u>23,682,762</u> |

Table 5

For detailed information regarding the College's long-term debt activity, see Note 7 in the Notes to the Financial Statements.

### **Future Operational Outlook**

Richland Community College is in its 46th year and continues to provide the educational, training and community service opportunities that result in positive educational and economic benefits for its residents, businesses, and industries. The College has three primary sources of revenues to sustain current operations in the operating funds: tuition and fees, state operating grants, and property taxes.

Student enrollment drives two of the Colleges main revenue sources; tuition and State funding. Changes in enrollments have a significant effect on annual revenues and must be monitored closely. While many factors affect student enrollment, significant enrollment shifts result from economic factors, student financial aid factors, and barriers specific to individual students. Richland and the Illinois Community College System as a whole have been experiencing diminishing enrollments over the past six years.

In addition to the tuition and fee revenues generated by enrollments, the College also receives the Base Operating Grant from the State based on the credit hour generation. Historically, State revenues provide approximately 15% of the operational funding for the College. At the end of June 2017, the State of Illinois failed to pass a budget that funded higher education. Subsequently a state budget was passed after the beginning of fiscal year 2018, which included appropriations for fiscal years 2017 and 2018. Due to the state funding situation, the College's Board of Trustees mandated that any state funding received would repay working cash used by the College and increase fund balances. The College developed its fiscal year 2018 and 2019 budgets without any State funding to support College operations. At the end of fiscal year 2018, the College has repaid the Working Cash Fund. The College is evaluating all programs within the institution to assure Richland Community College is supporting its core operations and the success of its students in the most fiscally responsible manner.

The local economy is beginning to see slight improvements. The unemployment rate has greatly decreased to the lowest levels in over 20 years. The District's Equalized Assessed Value (EAV), which generates the College's property tax revenue, has seen relatively no growth for the last five years and is anticipated to remain at the same level for the next fiscal year.

The Board of Trustees declined to approve a tuition rate increase for fiscal year 2018. With lower enrollments and no tuition increase in fiscal year 2018, the College realized decrease in tuition revenue. At this time the Board of Trustees has given no indication of their position on a tuition increase for fiscal year 2019.

### **Requests for Information**

This Discussion and Analysis is designed to provide a general overview of Richland Community College's finances for all those with an interest in such matters. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Richland Community College, Business Services, One College Park, Decatur, Illinois 62521.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATEMENT OF NET POSITION  
June 30, 2018**

---

**ASSETS**

Current Assets:

|                                                            |               |
|------------------------------------------------------------|---------------|
| Cash and cash equivalents                                  | \$ 12,568,889 |
| Restricted cash                                            | 1,023,328     |
| Investments                                                | 1,951,147     |
| Receivables:                                               |               |
| Property taxes                                             | 12,564,583    |
| Student tuition and fees, net of allowance of \$ 2,369,482 | 2,401,755     |
| Other receivables, net                                     | 676,088       |
| Accrued interest receivable                                | 2,459         |
| Due from Foundation                                        | 31,411        |
| Inventories                                                | 22,566        |
| Prepaid expenses                                           | 543,931       |

|                      |                   |
|----------------------|-------------------|
| Total current assets | <u>31,786,157</u> |
|----------------------|-------------------|

Noncurrent Assets:

|                                      |                   |
|--------------------------------------|-------------------|
| Capital assets not being depreciated | 1,070,185         |
| Other depreciable assets, net        | <u>48,148,704</u> |

|                         |                   |
|-------------------------|-------------------|
| Total noncurrent assets | <u>49,218,889</u> |
|-------------------------|-------------------|

|              |                   |
|--------------|-------------------|
| TOTAL ASSETS | <u>81,005,046</u> |
|--------------|-------------------|

Deferred Outflows of Resources:

|                            |               |
|----------------------------|---------------|
| SURS pension contributions | <u>45,257</u> |
|----------------------------|---------------|

|                                                 |                   |
|-------------------------------------------------|-------------------|
| TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES | <u>81,050,303</u> |
|-------------------------------------------------|-------------------|

(Continued)

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATEMENT OF NET POSITION (Continued)  
June 30, 2018**

---

**LIABILITIES**

Current Liabilities:

|                                              |           |
|----------------------------------------------|-----------|
| Accounts payable                             | 381,696   |
| Accrued expenses                             | 739,376   |
| Unearned revenue                             | 2,916,882 |
| Current portion of compensated absences      | 268,033   |
| Current portion of capital lease obligations | 170,015   |
| Current portion of bonds payable             | 2,705,000 |

|                           |           |
|---------------------------|-----------|
| Total current liabilities | 7,181,002 |
|---------------------------|-----------|

Noncurrent Liabilities:

|                           |            |
|---------------------------|------------|
| Compensated absences      | 262,144    |
| Capital lease obligations | 166,553    |
| Bonds payable             | 13,780,000 |

|                              |            |
|------------------------------|------------|
| Total noncurrent liabilities | 14,208,697 |
|------------------------------|------------|

|                   |            |
|-------------------|------------|
| TOTAL LIABILITIES | 21,389,699 |
|-------------------|------------|

Deferred Inflows of Resources:

|                         |            |
|-------------------------|------------|
| Deferred property taxes | 12,690,767 |
|-------------------------|------------|

**NET POSITION**

|                                  |            |
|----------------------------------|------------|
| Net investment in capital assets | 34,277,938 |
|----------------------------------|------------|

Restricted for:

|                                      |           |
|--------------------------------------|-----------|
| Audit                                | 54,581    |
| Liability, protection and settlement | 1,190,361 |
| Grant purposes                       | (33,426)  |
| Capital projects                     | 607,086   |
| Working cash                         | 6,649,893 |
| Debt service                         | 58,827    |

|              |           |
|--------------|-----------|
| Unrestricted | 4,164,577 |
|--------------|-----------|

|                    |               |
|--------------------|---------------|
| TOTAL NET POSITION | \$ 46,969,837 |
|--------------------|---------------|

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
Year ended June 30, 2018**

---

|                                                                         |                      |
|-------------------------------------------------------------------------|----------------------|
| Operating revenues:                                                     |                      |
| Student tuition and fees, net of scholarship allowances of \$ 4,557,999 | \$ 2,336,635         |
| Auxiliary enterprises revenue                                           | 1,823,965            |
| Other operating revenue                                                 | <u>725,322</u>       |
| Total operating revenues                                                | <u>4,885,922</u>     |
| Operating expenses:                                                     |                      |
| Instruction                                                             | 12,129,179           |
| Academic support                                                        | 994,333              |
| Public services                                                         | 785,237              |
| Student services                                                        | 2,831,427            |
| Auxiliary enterprises                                                   | 1,288,463            |
| Operations and maintenance                                              | 2,304,242            |
| Institutional support                                                   | 5,259,206            |
| Scholarships, student grants and waivers                                | 2,534,089            |
| Depreciation                                                            | <u>2,396,279</u>     |
| Total operating expenses                                                | <u>30,522,455</u>    |
| Operating income (loss)                                                 | <u>(25,636,533)</u>  |
| Nonoperating revenues (expenses):                                       |                      |
| State grants and contracts                                              | 11,365,536           |
| Property taxes                                                          | 12,437,216           |
| Personal property replacement tax                                       | 385,224              |
| Nongovernmental grants and contracts                                    | 4,320,128            |
| Federal grants and contracts                                            | 6,105,036            |
| Interest expense                                                        | (748,077)            |
| Investment income, net                                                  | <u>174,235</u>       |
| Total nonoperating revenues (expenses)                                  | <u>34,039,298</u>    |
| Income before capital contributions                                     | 8,402,765            |
| Capital contributions                                                   | <u>4,027,233</u>     |
| Change in net position                                                  | 12,429,998           |
| Net position, beginning of year                                         | <u>34,539,839</u>    |
| Net position, end of year                                               | <u>\$ 46,969,837</u> |

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATEMENT OF CASH FLOWS  
Year ended June 30, 2018**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

|                                                            |              |
|------------------------------------------------------------|--------------|
| Tuition and fees                                           | \$ 2,298,491 |
| Payments to employees for salaries and benefits            | (13,951,341) |
| Payments to suppliers and providers for goods and services | (7,825,365)  |
| Auxiliary enterprise charges                               | 1,921,693    |
| Other receipts                                             | 537,008      |

**Net cash flows from operating activities** (17,019,514)

**CASH FLOWS FROM NONCAPITAL  
FINANCING ACTIVITIES**

|                                      |           |
|--------------------------------------|-----------|
| Local property taxes                 | 8,181,929 |
| State grants and contracts           | 4,518,081 |
| Nongovernmental grants and contracts | 4,728,094 |
| Federal grants and contracts         | 6,148,308 |
| Personal property replacement taxes  | 459,167   |

**Net cash flows from noncapital financing activities** 24,035,579

**CASH FLOWS FROM CAPITAL AND  
RELATED FINANCING ACTIVITIES**

|                                                    |             |
|----------------------------------------------------|-------------|
| Purchase of capital assets                         | (3,978,577) |
| Proceeds from bonds payable/capital leases         | 994,029     |
| Principal payments on bonds payable/capital leases | (3,474,329) |
| Interest payments on bonds payable/capital leases  | (764,071)   |

**Net cash flows from capital and related  
financing activities** (7,222,948)

**CASH FLOWS FROM INVESTING ACTIVITIES**

|                                                      |         |
|------------------------------------------------------|---------|
| Interest on investments                              | 169,145 |
| Proceeds from the sale and maturities of investments | 4,084   |

**Net cash flows from investing activities** 173,229

Net decrease in cash and cash equivalents (33,654)

Cash and cash equivalents, beginning of year 13,625,871

Cash and cash equivalents, end of year \$ 13,592,217

(Continued)

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATEMENT OF CASH FLOWS (Continued)  
Year ended June 30, 2018**

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**RECONCILIATION OF OPERATING INCOME (LOSS) TO NET  
CASH PROVIDED (USED) BY OPERATING ACTIVITIES**

|                                                                                               |                                      |
|-----------------------------------------------------------------------------------------------|--------------------------------------|
| Operating income (loss)                                                                       | \$ (25,636,533)                      |
| Adjustments to reconcile operating income (loss) to net cash flows from operating activities: |                                      |
| Depreciation                                                                                  | 2,396,279                            |
| SURS on-behalf payments                                                                       | 6,847,455                            |
| (Increase) decrease in assets:                                                                |                                      |
| Accounts receivables                                                                          | 358,008                              |
| Inventory                                                                                     | 9,033                                |
| Prepaid expenses                                                                              | 74,710                               |
| Increase (decrease) in liabilities:                                                           |                                      |
| Accounts payable                                                                              | (766,806)                            |
| Accrued expenses                                                                              | 185,078                              |
| Deferred revenue                                                                              | (486,738)                            |
| <b>Net cash flows from operating activities</b>                                               | <b><u><u>\$ (17,019,514)</u></u></b> |

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE FOUNDATION**

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2018**

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**ASSETS**

|                                              |                          |
|----------------------------------------------|--------------------------|
| Cash                                         | \$ 213,783               |
| Investments                                  | 16,313,794               |
| Promises to give receivable, net of discount | 106,180                  |
| Other receivables                            | 15,257                   |
| Interest receivable                          | 47,336                   |
| Prepaid expense                              | 9,234                    |
| Land                                         | <u>572,008</u>           |
| <b>TOTAL ASSETS</b>                          | <b><u>17,277,592</u></b> |

**LIABILITIES AND NET ASSETS**

|                                                |                             |
|------------------------------------------------|-----------------------------|
| Liabilities:                                   |                             |
| Accounts payable to Richland Community College | 33,933                      |
| Accrued expenses                               | <u>6,458</u>                |
| <b>Total liabilities</b>                       | <b><u>40,391</u></b>        |
| Net Assets:                                    |                             |
| Unrestricted                                   | 1,301,519                   |
| Temporarily restricted                         | 8,284,120                   |
| Permanently restricted                         | <u>7,651,562</u>            |
| <b>Total net assets</b>                        | <b><u>17,237,201</u></b>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b>        | <b><u>\$ 17,277,592</u></b> |

See Notes to Financial Statements.

# **RICHLAND COMMUNITY COLLEGE FOUNDATION**

## **STATEMENT OF ACTIVITIES**

**Year ended June 30, 2018**

|                                                                | Unrestricted | Temporarily<br>Restricted | Permanently<br>Restricted | Total       |
|----------------------------------------------------------------|--------------|---------------------------|---------------------------|-------------|
| Revenues, gains and other support:                             |              |                           |                           |             |
| Gifts                                                          | \$ 134,885   | 1,254,843                 |                           | 1,389,728   |
| In-kind contributions                                          | 6,581        |                           |                           | 6,581       |
| Investment income (net of investment<br>expenses of \$ 91,456) | 59,284       | 793,673                   |                           | 852,957     |
| Farm income                                                    | 23,921       |                           |                           | 23,921      |
| Other income                                                   | 200          |                           |                           | 200         |
| Total revenues and gains                                       | 224,871      | 2,048,516                 | -                         | 2,273,387   |
| Net assets released from restrictions                          | 3,912,268    | (3,912,268)               |                           |             |
| Total revenues, gains and other support                        | 4,137,139    | (1,863,752)               | -                         | 2,273,387   |
| Expenses:                                                      |              |                           |                           |             |
| Program services:                                              |              |                           |                           |             |
| Scholarships                                                   | 706,715      |                           |                           | 706,715     |
| Gifts to Richland Community College                            | 3,516,490    |                           |                           | 3,516,490   |
| Student and faculty support                                    | 28,431       |                           |                           | 28,431      |
| Supporting services - management<br>and general:               |              |                           |                           |             |
| Contractual and consulting                                     | 58,982       |                           |                           | 58,982      |
| Professional fees                                              | 10,233       |                           |                           | 10,233      |
| Insurance                                                      | 3,983        |                           |                           | 3,983       |
| Materials                                                      | 26,050       |                           |                           | 26,050      |
| Meeting expense                                                | 10,245       |                           |                           | 10,245      |
| Donor recognition                                              | 9,397        |                           |                           | 9,397       |
| Other expenses                                                 | 8,938        |                           |                           | 8,938       |
| Total expenses                                                 | 4,379,464    | -                         | -                         | 4,379,464   |
| Change in net assets                                           | (242,325)    | (1,863,752)               | -                         | (2,106,077) |
| Net assets, beginning                                          | 1,543,844    | 10,147,872                | 7,651,562                 | 19,343,278  |
| Net assets, ending                                             | \$ 1,301,519 | 8,284,120                 | 7,651,562                 | 17,237,201  |

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2018**

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**Note 1 - Summary of Significant Accounting Policies**

The financial statements of Richland Community College District #537 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. In addition, the District presents its financial statements in accordance with accounting practices prescribed or permitted by the Illinois Community College Board (ICCB). The following is a summary of the more significant policies of the District.

**Reporting Entity:** The District is a separate legal entity established under Illinois Compiled Statutes (ILCS) governed by an elected Board of Trustees. The District is fiscally independent and is considered a primary government. The accompanying financial statements present the District and the component units over which the District is financially accountable. Financial accountability is based primarily on operational or financial relationships with the District (as distinct from legal relationships).

Blended component units, although legally separate entities, are in substance part of the government's operations and data from these units are combined with data of the primary government in the fund financial statements. The following component units are blended in the District's basic financial statements:

The District is the sole member of Brush College, LLC which is governed by the same board of trustees as the District. Brush College, LLC was created on August 10, 2004 for the purpose of supporting and servicing the educational goals of the District. Brush College, LLC is reported as a blended component unit of the District. Separate financial statements of Brush College, LLC are available by calling the District at 217-875-7211.

Discretely presented component units, on the other hand, are reported separately in the financial statements to emphasize they are legally separate from the District. The following component unit is discretely presented in the District's basic financial statements:

Richland Community College Foundation (Foundation) is a legally separate, non-profit organization organized and operated exclusively for educational and charitable purposes designed to promote the welfare of the District. Because the resources of the Foundation are to be used substantially for the benefit of the District, the Foundation is considered a component unit of the District and is discretely presented in the District's financial statements. Complete financial statement for the Foundation can be obtained by calling the Foundation at 217-875-7200.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2018**

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**Note 1 - Summary of Significant Accounting Policies, continued**

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation:** For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities. Accordingly, the District'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-agency transactions have been eliminated.

Non-exchange transactions, in which the District receives value without directly giving equal value in return include property taxes; federal, state, and local grants; state appropriations, and other contributions. On the accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenue from grants, state appropriations, and other contributions 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 year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the District on a reimbursement basis when qualifying expenditures are incurred.

The District reports unearned revenue and deferred property taxes on its statement of net position. Unearned revenues arise when potential revenue does not meet both the measurable and earned criteria for recognition in the current period. Unearned revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to meeting all eligibility requirements. Deferred property taxes result from property taxes being levied and reported as a receivable before the period for which the taxes are levied. In subsequent periods, when both revenue recognition criteria are met, or when the District has met all eligibility requirements, the liability for unearned revenue is removed from the statement of net position and revenue is recognized. Tuition and fee revenues received and related to courses primarily held after June 30, 2018 are unearned.

**Cash and Cash Equivalents:** For purposes of the statement of cash flows, the District considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

**Investments:** Investments consist of certificates of deposit carried at cost which approximates market.

**Inventories:** Central stores inventory is recorded at cost. Cost is determined under the first-in, first-out method. Inventory costs are recorded as expenses when consumed.

**Prepaid Expenses:** Prepaid expenses represent payments for goods or services that benefit future periods.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 1 - Summary of Significant Accounting Policies, continued**

**Capital Assets:** Capital assets include property, equipment and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the District as assets with an initial unit cost of \$ 5,000 or more and an estimated useful life in excess of two years. 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 date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District are depreciated using the straight-line method over the following useful lives.

| <u>Assets</u>           | <u>Years</u> |
|-------------------------|--------------|
| Buildings               | 40           |
| Building improvements   | 15           |
| Furniture and equipment | 5            |
| Software                | 3            |

**Restricted Assets:** Restricted cash are primarily unspent bond proceeds that can only be used for capital purposes.

**Net Position:** The District's net position is classified as follows:

Net investment in capital assets - This represents the District's total investment in capital assets, net of accumulated depreciation and outstanding debt incurred to acquire, construct, or improve those assets.

Restricted net position - Restricted net position include resources that the District is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then unrestricted resources when they are needed. None of the District's restricted net position are restricted as a result of the District's enabling legislation.

Unrestricted net position - Unrestricted net position represent 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 District and may be used at the discretion of the governing board to meet current expenses for any purpose.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 1 - Summary of Significant Accounting Policies, continued**

**Classification of Revenues and Expenses:** Operating revenue includes activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, and (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances. Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as (1) local property taxes, (2) state appropriations, (3) most federal, state, and local grants and contracts and Federal appropriations and (4) gifts and contributions. Operating expenses include all direct expenses incurred for education purposes. Nonoperating expenses are expenses incidental to operations.

**Summer School Revenues and Expenditures:** Summer session revenues and expenses are reported in the fiscal year in which the program is predominantly conducted. Revenue received for summer school prior to June 30, 2018 is classified as unearned revenue. Summer session expenses incurred prior to June 30, 2018 are reported as prepaid items.

**Federal Financial Assistance Programs:** The District participates in federally funded Pell Grants, SEOG Grants, Federal Work-Study, and the Direct Loan program. Federal programs are audited in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

**Allowance for Doubtful Accounts:** Management has reviewed the collectability of its receivables and has established an allowance for doubtful accounts for receivables from the childcare program and for student tuition.

**Scholarship Discounts and Allowances:** Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statement of revenues, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the District, and the amount that is paid by students and/or third parties making payments on the student's behalf.

**Pensions:** For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the plan net position of the State Universities Retirement System (SURS or the System) and additions to/deductions from SURS' plan net position has been determined on the same basis as they are reported by SURS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For the purposes of financial reporting, the State of Illinois and participating employers are considered to be under a special funding situation. A special funding situation is defined as a circumstance in which a non-employer entity is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity or entities and either (1) the amount of the contributions for which the non-employer entity is legally responsible is not dependent upon one or more events unrelated to pensions or (2) the non-employer is the only entity with a legal obligation to make contributions directly to a pension plan. The State of Illinois is considered a non-employer contributing entity. Participating employers are considered employer contributing entities.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2018**

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**Note 1 - Summary of Significant Accounting Policies, continued**

**On Behalf Payments:** The State of Illinois is responsible for the employer contribution and the total pension liability resulting from a special funding situation. Therefore, for the fiscal year ended June 30, 2018, the District has reported its proportionate share of the collective pension expense and revenue for the State's contribution. The District has recorded revenue and expense for payments made to the State University Retirement System (SURS) by the State of Illinois on behalf of certain employees of the District (\$ 6,799,603) and to the Community College Health Insurance Program (\$ 47,851).

**Use of Estimates:** Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Compensated Absences:** Personal and sick leave is granted at an annual combined rate of fourteen (14) days for all full-time non-academic personnel. The same rate applies to academic personnel who have signed a nine-month contract. Academic personnel, who have signed a twelve-month contract, receive an annual rate of seventeen (17) days of personal and sick leave combined. All unused personal leave time is added to sick leave time on July 1 of each year. Although employees may accumulate an unlimited amount of sick leave time, this time is not reimbursed upon termination. The District has no commitment to pay the accumulated sick leave time, and therefore, no liability has been recorded.

Vacation leave for full-time exempt employees is granted at an annual rate of twenty (20) days with a maximum sixty (60) day accumulation. Full-time non-exempt employees, receive an annual vacation leave rate of ten (10) days with one additional day for each year of service up to a maximum of twenty (20) days annually. After ten (10) years of service, these employees can accumulate a maximum of sixty (60) days. Those with less than ten (10) years of service can accumulate a maximum of forty (40) days. Upon termination of service from the District, the full balance of unused vacation leave earned is payable to the employee. Academic year personnel receive no vacation leave. Therefore, a liability for the unused vacation time for the non-academic employees only has been recorded.

**Deferred Outflows/Inflows of Resources:** In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources* represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 2 - Deposits and Investments**

It is the policy of the District to follow the Public Funds Investment Act. Illinois Compiled Statutes (ILCS) authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, the Illinois Funds, and the Illinois School District Liquid Asset Fund (ISDLAF). Illinois Funds was created by the Illinois State Legislature and is managed by the Illinois State Treasurer. It acts as a money market fund that maintains a \$ 1 per share value.

In addition, the District's Board of Trustees has adopted an investment policy which provides further restrictions on the investment of district funds. It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy, in order of priority are: safety of principal, liquidity, return on investment and maintaining public trust.

**Deposits with Financial Institutions:** Custodial credit risk is the risk that, in the event of a bank failure, the District's deposits might not be recovered. The District requires that all deposits in excess of FDIC insurable limits must be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default. Collateral shall be held at a third-party safekeeping institution. As of June 30, 2018, \$ 15,069 of the District's bank balances of \$ 15,679,637 was exposed to custodial credit risk by being uninsured and uncollateralized.

**Investments:**

Interest rate risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The District's investment policy is that obligations cannot have a maturity longer than 180 days. The District limits its exposure to interest rate risk by primarily investing in Illinois Funds, which is an external investment pool. The Illinois Funds are not registered with the SEC as an investment company. The Illinois Funds is regulated by the State Treasurer's office. The use of derivatives is expressly prohibited by the policy.

Included in investments on the basic financial statements are certificates of deposit (time deposits) with maturities greater than 90 days of \$ 1,951,147.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 2 - Deposits and Investments, continued**

**Investments (continued):**

Credit risk - The District's policy does not specifically address credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity. However, the District limits its exposure to credit risk by investing primarily in Illinois Funds. At June 30, 2018, the Illinois Funds was rated AAA by Standard & Poor's. Illinois Funds of \$ 731,902 are included in cash and cash equivalents on the basic financial statements at June 30, 2018.

Custodial credit risk - The risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District requires that all time deposits in excess of FDIC insurable limits must be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default. Illinois Funds are not subject to custodial credit risk.

Concentration of credit risk - The District requires diversification to eliminate the risk of loss resulting in over concentration in a specific maturity issuer or class of securities. The District requires not more than 75% of the funds available for investment may be placed in a single allowable investment instrument or with a single investment entity (bank, savings & loan, Illinois Funds, ISDLAF, intermediary). In addition, not more than 33% of the total investment balance may be invested in commercial paper at any time, investment in any one corporation cannot exceed 10% of the corporation's outstanding obligation and total investment in any one corporation may not be more than \$ 20 million.

**Note 3 - Property Taxes**

The District's property taxes are levied each calendar year on all taxable real property located in the District's district. Taxes must be levied by the last Tuesday in December for the following levy year. The levy becomes an enforceable lien against the property as of the preceding January 1. These taxes become due and collectible in the following calendar year and are collected by the county collectors in the district who, in turn, remit to the District its respective share. Collection dates vary according to the schedules of the individual counties with disbursements to the District normally made within 30 days of collection.

Property taxes are recognized as revenue in the year intended to finance, regardless of when collected. The 2017 tax levy is intended to finance the 2019 fiscal year and, accordingly, is reported as deferred property taxes.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

**Note 3 - Property Taxes, continued**

The following are the tax rates levied per \$ 100 of assessed valuation:

|                                      | Levy Year |       |
|--------------------------------------|-----------|-------|
|                                      | 2017      | 2016  |
| Education                            | .2749     | .2749 |
| Operations and Maintenance           | .0400     | .0400 |
| Bond and Interest                    | .1482     | .1461 |
| Audit                                | .0028     | .0028 |
| Social Security and Medicare         | .0063     | .0063 |
| Liability, Protection and Settlement | .0823     | .0769 |

**Note 4 - Capital Assets**

Capital asset activity for the year ended June 30, 2018, was as follows:

|                                            | Balance<br>July 1,<br>2017 | Additions   | Deletions   | Balance<br>June 30,<br>2018 |
|--------------------------------------------|----------------------------|-------------|-------------|-----------------------------|
| Capital assets not being depreciated:      |                            |             |             |                             |
| Land and site improvements                 | \$ 1,059,441               |             |             | 1,059,441                   |
| Construction in process                    | 2,877,611                  | 10,743      | (2,877,611) | 10,743                      |
| Total capital assets not being depreciated | 3,937,052                  | 10,743      | (2,877,611) | 1,070,184                   |
| Capital assets being depreciated:          |                            |             |             |                             |
| Furniture and equipment                    | 12,089,377                 | 1,254,018   | (364,223)   | 12,979,172                  |
| Buildings                                  | 52,980,020                 | 6,198,863   |             | 59,178,883                  |
| Building improvements                      | 8,489,505                  | 3,424,481   |             | 11,913,986                  |
| Total capital assets being depreciated     | 73,558,902                 | 10,877,362  | (364,223)   | 84,072,041                  |
| Less accumulated depreciation:             |                            |             |             |                             |
| Furniture and equipment                    | (8,788,891)                | (783,287)   | 364,218     | (9,207,960)                 |
| Buildings                                  | (17,843,765)               | (1,372,977) |             | (19,216,742)                |
| Building improvements                      | (7,258,619)                | (240,015)   |             | (7,498,634)                 |
| Total accumulated depreciation             | (33,891,275)               | (2,396,279) | 364,218     | (35,923,336)                |
| Net capital assets being depreciated       | 39,667,627                 | 8,481,083   | (5)         | 48,148,705                  |
| Net capital assets                         | \$ 43,604,679              | 8,491,826   | (2,877,616) | 49,218,889                  |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

**Note 5 - Restricted Assets**

The District held \$ 180,617 in unspent bond proceeds from the 2010A Series and 2017 Series bond issuances at June 30, 2018, which was reported as a restricted asset on the Statement of Net Position.

**Note 6 - Long-term Debt**

Long-term debt activity for the year ended June 30, 2018, was as follows:

|                           | Balance<br>July 1, 2017 | Additions        | Payments         | Balance<br>June 30, 2018 |
|---------------------------|-------------------------|------------------|------------------|--------------------------|
| General obligation bonds: |                         |                  |                  |                          |
| Series 2010               | \$ 1,000,000            |                  | 775,000          | 225,000                  |
| Series 2010A              | 1,365,000               |                  | 385,000          | 980,000                  |
| Series 2011               | 3,625,000               |                  | 640,000          | 2,985,000                |
| Series 2012               | 10,000,000              |                  |                  | 10,000,000               |
| Series 2016               | 2,265,000               |                  | 790,000          | 1,475,000                |
| Series 2017               | 730,000                 |                  | 730,000          |                          |
| Series 2017A              |                         | 820,000          |                  | 820,000                  |
| Compensated absences      | 646,385                 | 151,825          | 268,033          | 530,177                  |
| Capital lease obligations | 316,443                 | 174,919          | 154,794          | 336,568                  |
| <b>Total</b>              | <b>\$ 19,947,828</b>    | <b>1,146,744</b> | <b>3,742,827</b> | <b>17,351,745</b>        |
|                           |                         |                  |                  | <u>Current Portion</u>   |
| Series 2010               |                         |                  |                  | \$ 225,000               |
| Series 2010A              |                         |                  |                  | 980,000                  |
| Series 2011               |                         |                  |                  | 675,000                  |
| Series 2012               |                         |                  |                  |                          |
| Series 2016               |                         |                  |                  | 825,000                  |
| Compensated absences      |                         |                  |                  | 268,033                  |
| Capital lease obligations |                         |                  |                  | 170,015                  |
|                           |                         |                  |                  | <u>\$ 3,143,048</u>      |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2018**

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**Note 6 - Long-term Debt, continued**

General Obligation Bonds

The District issued \$ 3,000,000 General Obligation Community College Bonds, Series 2010, dated April 1, 2010, due on December 1, 2018, with annual interest rates ranging from 3.75% - 4.95%. The bonds were issued to increase the Working Cash Fund of the District.

The District issued \$ 3,390,000 General Obligation Community College Bonds, Series 2010A, dated November 1, 2010, due on December 1, 2018, with annual interest rates ranging from 2.50% - 3.25%. The bonds were issued to finance the improvements identified in the District's Energy Management System Master Plan, which will improve the District's system efficiency and reduce costs.

The District issued \$ 6,100,000 General Obligation Community College Bonds, Series 2011, dated November 1, 2011, due on November 1, 2022, with annual interest rates ranging from 3.90% - 5.75%. The bonds were issued to finance construction of the Workforce Development Center.

The District issued \$ 10,000,000 General Obligation Community College Bonds, Series 2012, dated January 1, 2012, due on November 1, 2031, with annual interest rates ranging from 3.20% - 5.50%. The bonds were issued to finance construction of the Workforce Development Center.

The District issued \$ 3,000,000 General Obligation Community College Bonds, Series 2016, dated February 23, 2016, due on December 1, 2019, with annual interest rates ranging from 2.00% - 5.00%. The bonds were issued to increase the Working Cash Fund of the District.

The District issued \$ 730,000 Taxable General Obligation Community College Bonds (alternative revenue source), Series 2017, dated May 10, 2017, due on May 1, 2022, with an annual interest rate of 2.50%. The bonds were issued to finance employee separation expenses and to finance equipment expenditures.

The District issued \$ 820,000 Taxable General Obligation Community College Bonds, Series 2017A, dated November 8, 2017, due on December 1, 2019, with an interest rate of 5.30%. The bonds were issued to pay outstanding and unpaid claims against the District.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 6 - Long-term Debt, continued**

At June 30, 2018, the annual requirements to retire the District's General Obligation Bonds were as follows:

| <u>Fiscal Year</u> | <u>Interest</u>     | <u>Principal</u>  | <u>Total</u>      |
|--------------------|---------------------|-------------------|-------------------|
| 2019               | \$ 672,528          | 2,705,000         | 3,377,528         |
| 2020               | 539,113             | 2,185,000         | 2,724,113         |
| 2021               | 466,448             | 725,000           | 1,191,448         |
| 2022               | 427,872             | 760,000           | 1,187,872         |
| 2023-2027          | 1,524,769           | 4,405,000         | 5,929,769         |
| 2028-2032          | 567,032             | 5,705,000         | 6,272,032         |
|                    | <u>\$ 4,197,762</u> | <u>16,485,000</u> | <u>20,682,762</u> |

Capital Lease Obligations

The District entered into a capital lease agreement for the purchase of equipment totaling \$ 263,035, and accumulated depreciation totaling \$ 66,916 as of June 30, 2018. The capital lease agreement is payable in six semi-annual payments of \$ 46,828 including interest of 2.3%.

The District entered into a capital lease agreement for the purchase of equipment totaling \$ 60,500, and accumulated depreciation totaling \$ 13,612 as of June 30, 2018. The capital lease agreement is payable in monthly payments of \$ 1,008 including interest of 3.20%.

The District entered into a capital lease agreement for the purchase of equipment totaling \$ 76,605, and accumulated depreciation totaling \$ 17,236 as of June 30, 2018. The capital lease agreement is payable in monthly payments of \$ 2,475 including interest of 3.00%.

The District entered into a capital lease agreement for the purchase of equipment totaling \$ 135,000, and accumulated depreciation totaling \$ -0- as of June 30, 2018. The capital lease agreement is payable in monthly installments of \$ 2,458 including interest of 3.66%.

The District entered into a capital lease agreement for the purchase of equipment totaling \$ 39,919, and accumulated depreciation totaling \$ 998 as of June 30, 2018. The capital lease agreement is payable in quarterly installments of \$ 3,515 including interest of 3.43%.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 6 - Long-term Debt, continued**

Capital Lease Obligations, continued:

At June 30, 2018, the future minimum lease obligations and the net present value of these minimum lease payments were as follows:

| <u>Fiscal Year</u>                      |                          |
|-----------------------------------------|--------------------------|
| 2019                                    | \$ 179,008               |
| 2020                                    | 80,402                   |
| 2021                                    | 52,142                   |
| 2022                                    | <u>39,580</u>            |
|                                         | 351,132                  |
| Less: amount representing interest      | <u>14,564</u>            |
| Present value of minimum lease payments | <u><u>\$ 336,568</u></u> |

**Note 7 - Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees; employee health and natural disasters. These risks, except for employee health, are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in the past three fiscal years.

The District participates in the Community College Insurance Cooperative Plan, a public entity risk pool currently operating as a common risk management and insurance program. The District pays an annual premium to the plan for health insurance coverage. The plan is a self-funded plan through member contributions and may purchase reinsurance. Plan administration is provided through a third-party claims administrator. Special assessments may be imposed by the plan and shall be equitably applied to all members. A withdrawing member shall pay a withdrawal liability for any or all part of the withdrawing member's negative balance as of the withdrawal date. Premium payments are accounted for as a current year expense in the financial statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 8 - Leases**

**Lessor:** The District leases commercial space to the University of Illinois - Macon County Extension. The lease term ends on June 30, 2019. The lease requires quarterly payments of \$ 38,625. The District reported the cost of the asset being leased of \$ 3,515,907 and accumulated depreciation of \$ 780,092 at June 30, 2018.

At June 30, 2018, future minimum lease payment is as follows:

|      |                   |
|------|-------------------|
| 2019 | <u>\$ 154,500</u> |
|------|-------------------|

The District leases commercial space to the United States Department of Agriculture. The lease term ends on December 31, 2020. The lease requires monthly payments of \$ 4,265. The District reported the cost of the asset being leased of \$ 3,287,976 and accumulated depreciation of \$ 496,621 at June 30, 2018.

At June 30, 2018, future minimum lease payments are as follows:

|      |                  |
|------|------------------|
| 2019 | \$ 51,176        |
| 2020 | <u>25,588</u>    |
|      | <u>\$ 76,764</u> |

**Lessee:** The District has various operating lease agreements for equipment and facilities. Rentals under these agreements were \$ 179,422 for the year ended June 30, 2018.

Significant lease commitments are as follows:

The District entered into a non-cancellable lease for facility space for the period November 1, 2013 through October 31, 2018, with monthly lease payments of \$ 4,200.

Future minimum lease payment is as follows:

|      |                  |
|------|------------------|
| 2019 | <u>\$ 16,800</u> |
|------|------------------|

The District entered into a non-cancellable lease for facility space in Clinton, Illinois for the period October 1, 2013 through January 31, 2023, with monthly lease payments ranging from \$ 6,333 to \$ 6,921. There is an option to extend the lease agreement for two additional five year periods.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 8 - Leases, continued**

**Lessee, continued:** Future minimum lease payments are as follows:

|      |                   |
|------|-------------------|
| 2019 | \$ 79,258         |
| 2020 | 80,628            |
| 2021 | 80,628            |
| 2022 | 80,628            |
| 2023 | 83,047            |
|      | <u>\$ 404,189</u> |

The District entered into a cancelable lease for a new 2011 International 4300LP hydraulic dump truck for the period July 17, 2014 through July 17, 2019, with monthly lease payments of \$ 2,157.

Future minimum lease payments are as follows:

|      |                  |
|------|------------------|
| 2019 | \$ 25,884        |
| 2020 | 2,157            |
|      | <u>\$ 28,041</u> |

**Note 9 - Defined Benefit Pension Plan**

**Plan Description:** The District contributes to the State Universities Retirement Systems of Illinois (SURS), a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (the 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's 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 for the plan. That report may be obtained by accessing the website at [www.SURS.org](http://www.SURS.org).

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 9 - Defined Benefit Pension Plan, continued**

**Benefits Provided:** A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. The traditional and portable plan Tier 1 refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who begin participation on or after January 1, 2011, and who do not have other eligible Illinois reciprocal system services. The revised plan is referred to as Tier 2. New employees are allowed six months after their date of hire to make an irrevocable election. A summary of the benefit provisions as of June 30, 2017, can be found in the SURS's comprehensive annual financial report (CAFR) notes to the financial statements.

**Contributions:** The State of Illinois is primarily responsible for funding SURS on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members of the System to reach 90% of the total actuarial accrued liability by the end of fiscal year 2045. Employer contributions from trust, federal, and other funds are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer normal cost for fiscal year 2017 and 2018, respectively, was 12.53% and 12.46% of employee payroll. The normal cost is equal to the value of current year's pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability. Plan members are required to contribute 8.00% of their annual covered salary. The contribution requirements of plan members and employers are established and may be amended by the Illinois General Assembly.

Participating employers make contributions toward separately financed specific liabilities under Section 15.139.5(e) of the Illinois Pension Code (relating to contributions payable due to the employment of affected annuitants or specific return to work annuitants) and Section 15.155(g) (relating to contributions payable due to earning increases exceeding 6% during the final rate of earnings period).

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 9 - Defined Benefit Pension Plan, continued**

**Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

**Net Pension Liability:** At June 30, 2017, SURS reported a net pension liability (NPL) of \$ 25,481,105,995. The net pension liability was measured as of June 30, 2017.

**Employer Proportionate Share of Net Pension Liability:** The amount of the proportionate share of the net pension liability to be recognized for the District is \$ -0-. The proportionate share of the State's net pension liability associated with the District is \$ 71,805,757 or 0.2818%. This amount is not recognized in the financial statement due to the special funding situation. The net pension liability was measured as of June 30, 2017, and the total pension used to calculate the net pension liability was determined based on the June 30, 2016, actuarial valuation rolled forward. The basis of allocation used in the proportionate share of net pension liability is the actual reported pensionable earnings made to SURS during fiscal year 2017.

**Pension Expense:** At June 30, 2017, SURS reported a collective net pension expense of \$ 2,412,918,129.

**Employer Proportionate Share of Pension Expense:** The District's proportionate share of collective net pension expense is recognized similarly to on-behalf payments as both revenue and matching expense in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable contributions made to SURS during fiscal year 2017. As a result, the District recognized revenue and pension expense of \$ 6,799,603 for the fiscal year ended June 30, 2018.

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:** Deferred outflows of resources are the consumption of net position by SURS that is applicable to future reporting periods.

**SURS Collective Deferred Outflows and Deferred Inflows  
of Resources by Sources**

|                                                                                     | <u>Deferred Outflows<br/>of Resources</u> | <u>Deferred Inflows<br/>of Resources</u> |
|-------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------|
| Difference between expected and<br>actual experience                                | \$ 139,193,227                            | 1,170,771                                |
| Changes in assumption                                                               | 205,004,315                               | 259,657,577                              |
| Net difference between projected and actual<br>earnings on pension plan investments | <u>94,620,827</u>                         |                                          |
| Total                                                                               | <u>\$ 438,818,369</u>                     | <u>260,828,348</u>                       |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 9 - Defined Benefit Pension Plan, continued**

**Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, continued:**

**SURS Collective Deferred Outflows and Deferred Inflows of  
Resources by Year to be Recognized in Future Pension Expenses**

| <b>Year Ending<br/>June 30,</b> | <b>Net Deferred Outflows<br/>of Resources</b> |
|---------------------------------|-----------------------------------------------|
| 2018                            | \$ 55,589,850                                 |
| 2019                            | 187,874,276                                   |
| 2020                            | 90,475,551                                    |
| 2021                            | (155,949,656)                                 |
| 2022                            | -                                             |
| Thereafter                      | -                                             |
| Total                           | <u><u>\$ 177,990,021</u></u>                  |

The District paid \$ 45,257 in federal, trust or grant contributions for the fiscal year ended June 30, 2018. These contributions were made subsequent to the pension liability measurement date of June 30, 2017, and are recognized as deferred outflows of resources as of June 30, 2018.

**Assumptions and Other Inputs**

**Actuarial Assumptions:** The actuarial assumptions used in the June 30, 2017, valuation were based on the results of an actuarial experience study for the period June 30, 2010 to 2014. The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                           |                                                                  |
|---------------------------|------------------------------------------------------------------|
| Inflation                 | 2.75%                                                            |
| Salary increases          | 3.75% to 15.00%, including inflation                             |
| Investment rate of return | 7.25% beginning with the actuarial valuation as of June 30, 2014 |

Mortality rates were based on the RP 2014 Combined Mortality Table, with projected generational mortality and a separate mortality assumption for disabled participants.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

**Note 9 - Defined Benefit Pension Plan, continued**

**Assumptions and Other Inputs, continued**

**Actuarial Assumptions, continued:** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultant(s) and actuary(s). For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2017, these best estimates are summarized in the following table:

| Asset Class                             | Target Allocation | Weighted Average Long-term Expected Real Rate of Return |
|-----------------------------------------|-------------------|---------------------------------------------------------|
| U.S. Equity                             | 23%               | 6.08%                                                   |
| Private Equity                          | 6%                | 8.73%                                                   |
| Non-U.S. Equity                         | 19%               | 7.34%                                                   |
| Global Equity                           | 8%                | 6.85%                                                   |
| Fixed Income                            | 19%               | 1.38%                                                   |
| Treasury-Inflation Protected Securities | 4%                | 1.17%                                                   |
| Emerging Market Debt                    | 3%                | 4.14%                                                   |
| Real Estate REITS                       | 4%                | 5.75%                                                   |
| Direct Real Estate                      | 6%                | 4.62%                                                   |
| Commodities                             | 2%                | 4.23%                                                   |
| Hedged Strategies                       | 5%                | 3.95%                                                   |
| Opportunity Fund                        | 1%                | 6.71%                                                   |
| Total                                   | 100%              | 5.20%                                                   |
| Inflation                               |                   | 2.75%                                                   |
| Expected Arithmetic Return              |                   | 7.95%                                                   |

**Discount Rate:** A single discount rate of 7.09% was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 7.250% and a municipal bond rate of 3.56% (based on the weekly rate closest to but not later than the measurement date of the 20-Year Bond Buyer Index as published by the Federal Reserve). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under the System's funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2073. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2073, and the municipal bond rate was applied to all benefit payments after that date.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)**

**June 30, 2018**

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**Note 9 - Defined Benefit Pension Plan, continued**

**Assumptions and Other Inputs, continued**

**Sensitivity of the System's Net Pension Liability to Changes in the Discount Rate:** Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 7.09%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

|                       | 1% Decrease 6.09% | Current Single Discount<br>Rate Assumption 7.09% | 1% Increase 8.09% |
|-----------------------|-------------------|--------------------------------------------------|-------------------|
| Net Pension Liability | \$ 30,885,146,279 | 25,481,105,995                                   | 20,997,457,586    |

Additional information regarding the SURS basic financial statements including the Plan Net Position can be found in the SURS comprehensive annual financial report by accessing the website at [www.SURS.org](http://www.SURS.org).

**Note 10 - Retiree Health Plan**

**Plan Description:** In addition to the pension plan described previously, the District contributes to the State of Illinois Community College Health Insurance Security Fund (CHIP), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of Illinois. CHIP provides health, vision and dental benefits to retired staff and dependent beneficiaries of participating Community Colleges. The benefits, employer, employee, retiree and state contributions are dictated by Illinois Compiled Statutes (ILCS) through the State Group Insurance Act of 1971 (Act) and can only be changed by the Illinois General Assembly. Separate financial statements, including required supplementary information for the plan as a whole, but not for individual employers, may be obtained from the Department of Healthcare and Family Services, 201 South Grand Avenue East, Springfield, Illinois 62763.

**Funding Policy:** The Act requires every active contributor (employee) of SURS to contribute .5% of covered payroll and every community college district to contribute .5% of covered payroll. Retirees pay a premium for coverage that is also determined by ILCS. The State Pension Funds Continuing Appropriation Act (40/ILCS 15/1.4) requires the State of Illinois to make an annual appropriation to the CHIP to cover any expected expenditures in excess of the contributions by active employees, employers and retirees. The result is pay as you go financing of the plan.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 10 - Retiree Health Plan, continued**

**Funding Policy, continued:** Employer contributions for the current year and preceding three years are as follows:

| Years<br>Ended<br>June 30, | District's Contribution<br>as a Percentage of<br>Required Contribution | District  | State  |
|----------------------------|------------------------------------------------------------------------|-----------|--------|
| 2015                       | 100%                                                                   | \$ 57,817 | 57,923 |
| 2016                       | 100%                                                                   | 55,909    | 55,909 |
| 2017                       | 100%                                                                   | 52,749    | 52,749 |
| 2018                       | 100%                                                                   | 47,851    | 47,851 |

As discussed in Note 1, the State contribution to the CHIP plan is reported as an "on-behalf payment" in accordance with GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*.

**Note 11 - Reconciling ICCB Reporting to GAAP**

On July 6, 2017, the State of Illinois passed Public Act 100-0021 that made appropriations to the District. These non-exchange transactions were not recorded as a receivable or revenue at June 30, 2017 and therefore, are recognized as revenue in 2018. The District included these items in the statistical section, supplementary information and special reports section for 2017 and therefore, are excluded from revenue for 2018. A reconciliation of net position is as follows:

|                                                                |                             |
|----------------------------------------------------------------|-----------------------------|
| Combining Schedule of Changes in Net Position by Subfund       | \$ 11,040,524               |
| State grants and contracts included in PA 100-0021             | 1,662,530                   |
| Related expenditures                                           | <u>(256,030)</u>            |
| Statement of Revenues, Expenses and Changes in<br>Net Position | <u><u>\$ 12,447,024</u></u> |

**Note 12 - Subsequent Events**

The District has evaluated events through November 12, 2018, the date the financial statements were available to be issued in order to determine their potential for recognition or disclosure in the financial statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 13 - Component Unit**

Richland Community College Foundation, located in Decatur, Illinois, was incorporated under the laws of the State of Illinois as a not-for-profit organization. The primary functions of the Foundation are to assist in developing and augmenting the facilities and carrying out the educational functions of Richland Community College, Community College District #537 for broader educational opportunities for its students, alumni, and citizens of the district by encouraging gifts of money, property, works of art, and other materials having educational, artistic or historical value.

**Basis of Accounting:** These financial statements, which are presented on the accrual basis of accounting, have been prepared to present balances and transactions according to three classes of net assets, permanently restricted, temporarily restricted, or unrestricted, as follows:

Permanently restricted net assets - net assets subject to donor-imposed restrictions that they be maintained permanently by the Foundation. Generally, the donor of these assets permits the Foundation to use all or part of the income earned on related investments for general or specific purposes.

Temporarily restricted net assets - net assets subject to donor-imposed restrictions expected to be met by actions of the Foundation or the passage of time.

Unrestricted net assets - net assets that is not subject to donor-imposed restrictions.

**Contributions:** All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Contributions Receivable:** Unconditional promises to give are recognized as revenue when the promise is received. Conditional promises are not recognized until they become unconditional; that is, in the period in which the conditions on which they depend are substantially met. Contributions receivable due in more than one year are discounted to their present value (estimated fair value) using a rate commensurate with the risks involved, currently six percent. Amortization of the discount is recorded as additional contribution revenue. Management determines an allowance for unredeemed promises by considering such factors as prior collection history with the donor, type of contribution, and type of fund-raising event.

**Investments:** Investments in equity securities with readily determinable fair values, mutual funds, and all investments in debt securities are measured at market value in the statement of financial position. The fair values for equity securities, mutual funds, and debt securities are based on quoted market prices.

Gains and losses on dispositions of investments are accounted for on a specific identification basis. Net realized and unrealized gains and losses are included in the statement of activities.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS (Continued)  
June 30, 2018**

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**Note 13 - Component Unit, continued**

**Investments, continued:** Income and realized and unrealized gains on investments of permanently restricted net assets are reported as follows:

- as increases in permanently restricted net assets if the terms of the gift or the Foundation's interpretation of relevant state law require that they be added to the principal of a permanent endowment fund;
- as increases in temporarily restricted net assets if the terms of the gift impose restrictions on their use;
- as increases in unrestricted net assets in all other cases.

**Investment Pools:** The Foundation maintains master investment accounts for its donor-restricted and board designated endowments. Realized and unrealized gains and losses from securities in the master investment accounts are allocated to the individual endowments based on the relationship of the market value of each endowment to the total market value of the master investment accounts, as adjusted for additions to or deductions from those accounts.

**Land:** The Foundation has purchased land to facilitate a new entry road to the College and for future college expansion.

**Income Taxes:** The Foundation is a non-profit corporation and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Foundation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

The Foundation records a liability for any uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. The Foundation continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings. No such positions existed at June 30, 2018, and no interest or penalties are recognized in the statements of financial position or activities.

**Cash and Cash Equivalents:** For purposes of the statement of cash flows, the Foundation considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Designation of Unrestricted Net Assets:** It is the policy of the Board of Directors of the Foundation to designate sums of unrestricted net assets for scholarships and endowments. Board designated funds are accounted for as unrestricted net assets.

**Use of Estimates:** Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**REQUIRED SUPPLEMENTARY INFORMATION (COVERED PAYROLL)  
Year ended June 30, 2018**

|                                                                                                                                                       | FY 2014    | FY 2015    | FY 2016    | FY 2017           |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|-------------------|
| <b>SCHEDULE OF SHARE OF NET PENSION LIABILITY</b>                                                                                                     |            |            |            |                   |
| (a) Proportion Percentage of the Collective Net Pension Liability                                                                                     | 0.00%      | 0.00%      | 0.00%      | <b>0.00%</b>      |
| (b) Proportion Amount of the Collective Net Pension Liability                                                                                         | \$ -       | -          | -          | -                 |
| (c) Portion of Nonemployer Contributing Entities' Total Proportion of Collective Net Pension Liability associated with Employer                       | 68,705,039 | 75,002,609 | 78,604,291 | <b>71,805,757</b> |
| Total (b) + (c)                                                                                                                                       | 68,705,039 | 75,002,609 | 78,604,291 | <b>71,805,757</b> |
| Employer covered-employee payroll Proportion of Collective Net Pension Liability associated with employer as a percentage of covered-employee payroll | 11,521,303 | 11,536,656 | 10,968,571 | <b>9,981,488</b>  |
|                                                                                                                                                       | 596.30%    | 650.12%    | 716.63%    | <b>719.39%</b>    |
| SURS Plan Net Position as a Percentage of Total Pension Liability                                                                                     | 44.39%     | 42.37%     | 39.57%     | <b>42.04%</b>     |
|                                                                                                                                                       | FY2014     | FY 2015    | FY 2016    | FY 2017           |
|                                                                                                                                                       |            |            |            | <b>FY 2018</b>    |

**SCHEDULE OF CONTRIBUTIONS**

|                                                                   |            |            |            |                  |               |
|-------------------------------------------------------------------|------------|------------|------------|------------------|---------------|
| Federal, Trust, Grant and Other contribution                      | \$ 31,763  | 32,912     | 44,858     | 44,721           | <b>45,257</b> |
| Contribution in relation to required contribution                 | 31,763     | 32,912     | 44,858     | 44,721           | <b>45,257</b> |
| Contribution deficiency (excess)                                  | -          | -          | -          | -                | -             |
| Employer covered-employee payroll                                 | 11,521,303 | 11,536,656 | 10,968,571 | <b>9,981,488</b> |               |
| Contributions as a percentage of covered-employee payroll         |            | .29%       | .39%       | .41%             | <b>.45%</b>   |
| On-behalf Payments for Community College Health Insurance Program | \$ 58,104  | 57,923     | 55,909     | 52,749           | <b>47,851</b> |

Note: The System implemented GASB No. 68 in fiscal year 2015. The information above is presented for as many years as available. The Schedule is intended to show information for 10 years.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
June 30, 2018**

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**Note 1 - Changes of Benefit Terms**

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2017.

**Note 2 - Changes of Assumptions**

In accordance with Illinois Compiled Statutes, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest and salary of the members and benefit recipients of SURS. An experience review for the years June 30, 2010 to June 30, 2014 was performed in February 2015, resulting in the adoption of new assumptions as of June 30, 2015.

- **Mortality rates.** Change from the RP 2000 Mortality table projected to 2017, sex-distinct, to the RP-2014 Mortality tables with projected generational mortality improvement. Change to a separate mortality assumption for disabled participants.
- **Salary increase.** Change assumption to service-based rates, ranging from 3.75 percent to 15.00 percent based on years of service, with underlying wage inflation of 3.75 percent.
- **Normal retirement rates.** Change to retirement rates at ages younger than 60, age 66, and ages 70-79 to reflect observed experiences.
- **Early retirement rates.** Change to a slight increase to the rates at ages 55 and 56.
- **Turnover rates.** Change to produce lower expected turnover for members, with less than 10 years of service and higher turnover for members with more than 10 years of service than the currently assumed rates.
- **Disability rates.** Decrease rates and have separate rates for males and females to reflect observed experience.
- **Dependent assumption.** Maintain the current assumption on marital status that varies by age and sex and the assumption that males are three years older than their spouses.

## STATISTICAL SECTION

This part of the Richland Community College District #537's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the District's overall financial health.

### Contents

#### Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

#### Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

#### Debt Capacity

The schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

#### Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

#### Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**NET POSITION BY COMPONENT**

Last Ten Fiscal Years

|                                      | 2018                | 2017                | 2016                | 2015                | 2014                | 2013                | 2012                | 2011                | 2010                | 2009                |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Net Position</b>                  |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Net investment in capital assets     | \$34,277,938        | \$28,235,363        | \$28,596,728        | \$29,296,713        | \$28,198,266        | \$27,707,452        | \$28,234,943        | \$25,025,177        | \$22,870,332        | \$25,325,950        |
| Restricted for                       |                     |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| Audit                                | 54,581              | 45,492              | 21,458              | 11,972              | 3,330               | -                   | -                   | -                   | -                   | -                   |
| Liability, protection and settlement | 1,190,361           | 860,981             | 682,097             | 470,530             | 308,207             | 255,845             | 218,755             | 285                 | -                   | 33,638              |
| Capital Projects                     | 607,086             | 553,948             | 629,396             | 1,238,026           | 653,346             | 640,241             | 833,366             | 885,155             | 302,065             | 410,260             |
| Other                                | 6,675,294           | 5,062,119           | 3,732,832           | 3,550,891           | 3,189,230           | 3,025,266           | 2,484,893           | 2,349,893           | 5,358,575           | 2,428,679           |
| Unrestricted                         | 4,164,577           | -218,064            | -972,160            | 128,440             | 512,737             | 1,214,437           | 1,573,800           | 2,064,243           | 2,467,085           | 2,767,376           |
| <b>Total Net Position</b>            | <b>\$46,969,837</b> | <b>\$34,539,839</b> | <b>\$32,690,351</b> | <b>\$34,696,572</b> | <b>\$32,865,116</b> | <b>\$32,843,241</b> | <b>\$33,345,757</b> | <b>\$30,324,753</b> | <b>\$30,998,057</b> | <b>\$30,965,903</b> |

Data Source  
Audited Financial Statements

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #37  
DECATUR, ILLINOIS**

**CHANGES IN NET POSITION**

Last Ten Fiscal Years

|                                                       | 2018          | 2017          | 2016          | 2015          | 2014          | 2013          | 2012          | 2011          | 2010          | 2009          |
|-------------------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Operating revenue                                     |               |               |               |               |               |               |               |               |               |               |
| Tuition and fees, net                                 | \$ 2,336,635  | \$ 2,398,415  | \$ 2,096,505  | \$ 1,856,512  | \$ 2,071,035  | \$ 2,148,932  | \$ 2,299,159  | \$ 2,460,490  | \$ 3,056,050  | \$ 2,602,718  |
| Auxiliary                                             | 1,823,965     | 928,059       | 1,113,794     | 1,086,228     | 999,600       | 845,358       | 941,454       | 905,104       | 971,415       | 1,036,656     |
| Other                                                 | 725,322       | 607,327       | 912,833       | 761,901       | 633,577       | 618,011       | 935,238       | 1,881,345     | 2,593,252     | 2,238,845     |
| Total operating revenue                               | 4,885,922     | 3,933,801     | 4,123,132     | 3,704,641     | 3,704,212     | 3,612,301     | 4,175,851     | 5,246,939     | 6,620,717     | 5,878,219     |
| Operating expenses                                    |               |               |               |               |               |               |               |               |               |               |
| Instruction                                           | 12,129,179    | 12,573,288    | 12,359,095    | 12,706,704    | 11,509,679    | 11,395,329    | 10,674,749    | 10,739,367    | 7,938,616     | 8,077,833     |
| Academic support                                      | 994,333       | 1,179,046     | 1,138,105     | 1,155,434     | 1,211,991     | 1,331,410     | 1,224,787     | 841,039       | 813,123       | 855,088       |
| Public services                                       | 1,657,595     | 1,071,703     | 960,571       | 1,151,262     | 1,299,292     | 1,214,719     | 1,322,405     | 963,614       | 406,459       | 335,145       |
| Student services                                      | 2,831,427     | 3,020,505     | 2,720,500     | 2,703,523     | 2,734,016     | 2,554,790     | 2,589,104     | 2,452,645     | 2,097,985     | 2,441,118     |
| Auxiliary enterprises                                 | 416,105       | 544,151       | 894,605       | 510,093       | 655,552       | 524,187       | 583,595       | 511,387       | 1,312,256     | 1,262,531     |
| Operations and maintenance                            | 2,304,242     | 2,037,107     | 2,492,063     | 2,200,942     | 2,886,852     | 2,943,167     | 5,262,723     | 2,198,890     | 3,468,416     | 1,780,110     |
| Institutional support                                 | 5,259,206     | 6,762,092     | 6,079,103     | 6,308,710     | 5,623,896     | 5,361,027     | 2,398,485     | 5,241,063     | 4,525,696     | 5,239,267     |
| Scholarships, student grants & waivers                | 2,534,089     | 2,305,131     | 2,989,109     | 3,702,521     | 4,446,260     | 4,706,518     | 5,397,300     | 5,766,069     | 2,647,587     | 1,582,515     |
| Depreciation                                          | 2,396,279     | 2,511,040     | 2,492,059     | 2,465,185     | 2,043,241     | 1,991,091     | 1,666,124     | 1,602,188     | 1,550,558     | 1,332,968     |
| SURS contributions paid by state                      | -             | -             | -             | -             | -             | -             | -             | -             | 2,166,027     | 1,368,729     |
| Total operating expenses                              | 30,522,455    | 32,004,063    | 32,125,210    | 32,904,374    | 32,410,779    | 32,022,238    | 31,119,272    | 30,316,262    | 26,926,723    | 24,275,304    |
| Operating income (loss)                               | (25,636,533)  | (28,070,262)  | (28,002,078)  | (29,199,733)  | (28,706,567)  | (28,409,937)  | (26,943,421)  | (25,069,323)  | (20,306,006)  | (18,397,085)  |
| Non-operating revenues (expenses)                     |               |               |               |               |               |               |               |               |               |               |
| State grants and contracts                            | 11,365,536    | 9,111,709     | 7,519,102     | 9,122,797     | 8,827,921     | 8,708,513     | 7,597,047     | 6,349,343     | 5,258,483     | 4,937,779     |
| Property taxes                                        | 12,437,216    | 12,080,430    | 10,883,996    | 10,787,922    | 10,618,059    | 10,675,747    | 9,576,789     | 8,655,180     | 8,350,762     | 8,084,925     |
| Personal property replacement tax                     | 385,224       | 521,859       | 445,778       | 459,888       | 439,376       | 343,303       | 472,047       | 396,874       | 348,992       | 505,792       |
| Nongovernmental grants and contracts (includes gifts) | 4,320,128     | 1,991,787     | 1,688,547     | 2,700,334     | 1,000,170     | 889,694       | 516,596       | 730,491       | -             | -             |
| Federal grants and contracts                          | 6,105,036     | 6,583,492     | 7,001,322     | 7,504,063     | 7,762,439     | 7,995,783     | 12,378,729    | 8,683,969     | 4,263,091     | 2,721,587     |
| Investment income                                     | 174,235       | 57,563        | 16,565        | 8,677         | 26,889        | 44,722        | 56,024        | 45,277        | 79,423        | 170,706       |
| Interest expense                                      | (748,077)     | (806,544)     | (813,390)     | (855,577)     | (501,516)     | (987,283)     | (632,807)     | (221,202)     | (128,618)     | (118,040)     |
| SURS contribution by state                            | -             | -             | -             | -             | -             | -             | -             | -             | 2,166,027     | 1,368,729     |
| Total net non-operating revenue                       | 34,039,298    | 29,540,296    | 26,741,920    | 29,728,104    | 28,173,338    | 27,670,479    | 29,964,425    | 24,639,932    | 20,338,160    | 17,671,478    |
| Capital contributions                                 | 4,027,233     | 379,454       | -             | 1,303,085     | 555,104       | 236,942       | -             | -             | -             | 3,000         |
| Change in net position                                | 12,429,998    | 1,849,488     | (1,260,158)   | 1,831,456     | 21,875        | (502,516)     | 3,021,004     | (429,391)     | 32,154        | (722,607)     |
| Net position, beginning of year                       | 34,539,839    | 32,690,351    | 34,696,572    | 32,865,116    | 32,843,241    | 33,345,757    | 30,324,753    | 30,998,057    | 30,965,903    | 31,688,510    |
| Prior period adjustment                               | -             | -             | (746,063)     | -             | -             | -             | -             | (243,913)     | -             | -             |
| Net position end of year                              | \$ 46,969,837 | \$ 34,539,839 | \$ 32,690,351 | \$ 34,696,572 | \$ 32,865,116 | \$ 32,843,241 | \$ 33,345,757 | \$ 30,324,753 | \$ 30,998,057 | \$ 30,965,903 |

**Note:**  
Beginning in Fiscal Year 2011, SURS Contributions paid by State are allocated to various functions

**Data Source**  
Audited Financial Statements

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**ASSESSED VALUE AND ACTUAL VALUE  
OF TAXABLE PROPERTY**

Last Ten Levy Years

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| <b>Tax Levy<br/>Year</b> | <b>Assessed Value</b> | <b>Estimated Actual<br/>Value</b> |
|--------------------------|-----------------------|-----------------------------------|
| 2017                     | \$ 2,301,593,329      | \$ 6,904,780,677                  |
| 2016                     | 2,283,875,652         | 6,851,627,641                     |
| 2015                     | 2,247,109,689         | 6,741,329,741                     |
| 2014                     | 2,226,751,402         | 6,680,254,874                     |
| 2013                     | 2,211,282,046         | 6,633,846,801                     |
| 2012                     | 2,228,314,058         | 6,684,942,842                     |
| 2011                     | 2,262,705,098         | 6,788,115,973                     |
| 2010                     | 2,224,470,350         | 6,673,411,717                     |
| 2009                     | 2,202,216,033         | 6,606,648,760                     |
| 2008                     | 2,127,904,616         | 6,383,714,486                     |
| 2007                     | 2,064,027,066         | 6,192,081,817                     |

Note:

Assessed value is computed to be equal to one third of the estimated actual value.

Data Source

County Clerks Offices of Christian, DeWitt, Logan, Macon, Moultrie, Piatt, Sangamon and Shelby Counties

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**ASSESSED VALUATION AND ACTUAL VALUE OF TAXABLE PROPERTY - CONTINUED**

Last Ten Levy Years

| Levy Year | Residential Property | Farm Property  | Commercial Property | Industrial Property | Rail Road Property | Other Property | Total Property   |
|-----------|----------------------|----------------|---------------------|---------------------|--------------------|----------------|------------------|
| 2017      | \$ 1,144,053,101     | \$ 410,428,221 | \$ 388,899,720      | \$ 324,327,104      | \$ 33,222,903      | \$ 662,280     | \$ 2,301,593,329 |
| 2016      | 1,137,888,532        | 392,309,687    | 389,909,141         | 327,410,433         | 35,599,959         | 757,900        | 2,283,875,652    |
| 2015      | 1,121,055,846        | 378,631,010    | 383,053,841         | 325,988,206         | 37,119,153         | 1,261,633      | 2,247,109,689    |
| 2014      | 1,119,230,045        | 369,494,808    | 377,592,872         | 324,615,886         | 34,196,517         | 1,621,274      | 2,226,751,402    |
| 2013      | 1,137,641,772        | 321,154,727    | 374,487,624         | 343,075,965         | 34,272,903         | 649,055        | 2,211,282,046    |
| 2012      | 1,142,434,435        | 316,967,680    | 381,369,966         | 350,675,549         | 36,288,874         | 577,554        | 2,228,314,058    |
| 2011      | 1,164,180,410        | 301,216,231    | 403,841,226         | 356,865,499         | 36,053,065         | 548,667        | 2,262,705,098    |
| 2010      | 1,179,343,138        | 282,094,082    | 393,726,846         | 335,348,884         | 33,315,944         | 641,456        | 2,224,470,350    |
| 2009      | 1,184,718,494        | 266,290,246    | 405,717,637         | 316,462,225         | 28,319,951         | 707,480        | 2,202,216,033    |
| 2008      | 1,151,488,669        | 247,482,691    | 394,868,250         | 310,456,509         | 22,961,371         | 647,126        | 2,127,904,616    |

Data Source

County Clerks Offices of Christian, DeWitt, Logan, Macon, Moultrie, Piatt, Sangamon and Shelby Counties

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

ASSESSED VALUATIONS AND TAXES EXTENDED

Last Ten Levy Years

|                              | 2017                    | 2016                    | 2015                    | 2014                    | 2013                    | 2012                    | 2011                    | 2010                    | 2009                    | 2008                    |
|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Assessed Values as Equalized | Levy                    | Levy                    | Levy                    | Levy                    | Levy                    | Levy                    | Levy                    | Levy                    | Levy                    | Levy                    |
| Christian County             | \$ 88,644,295           | \$ 85,539,093           | \$ 81,224,932           | \$ 79,140,963           | \$ 74,286,469           | \$ 71,344,023           | \$ 68,121,492           | \$ 66,308,382           | \$ 63,763,877           | \$ 61,663,420           |
| DeWitt County                | 462,595,671             | 454,526,476             | 454,816,812             | 451,567,738             | 445,905,366             | 456,439,668             | 451,504,950             | 420,691,871             | 410,063,711             | 390,324,174             |
| Logan County                 | 10,251,407              | 10,041,595              | 9,301,787               | 8,749,346               | 8,299,209               | 7,926,771               | 7,854,001               | 7,914,092               | 7,601,306               | 7,249,785               |
| Macon County                 | 1,606,197,685           | 1,603,340,158           | 1,574,694,101           | 1,562,832,753           | 1,563,573,178           | 1,576,257,428           | 1,623,204,458           | 1,621,261,082           | 1,616,976,779           | 1,565,178,898           |
| Moultrie County              | 6,054,532               | 6,100,243               | 6,002,363               | 5,764,261               | 5,814,571               | 5,390,033               | 5,305,102               | 5,064,126               | 5,057,268               | 5,103,800               |
| Platt County                 | 39,189,876              | 37,512,551              | 36,829,360              | 36,250,602              | 34,526,276              | 33,090,545              | 32,065,724              | 30,633,932              | 29,429,273              | 28,269,653              |
| Sangamon County              | 35,632,293              | 34,895,563              | 34,067,883              | 33,439,846              | 32,055,325              | 31,325,610              | 29,578,532              | 29,196,777              | 27,717,532              | 29,802,904              |
| Shelby County                | 53,027,570              | 51,919,973              | 50,172,451              | 49,005,893              | 46,821,652              | 46,539,980              | 45,070,839              | 43,400,088              | 41,606,287              | 40,311,982              |
| <b>Total</b>                 | <b>\$ 2,301,593,329</b> | <b>\$ 2,283,875,652</b> | <b>\$ 2,247,109,689</b> | <b>\$ 2,226,751,402</b> | <b>\$ 2,211,282,046</b> | <b>\$ 2,228,314,058</b> | <b>\$ 2,262,705,098</b> | <b>\$ 2,224,470,350</b> | <b>\$ 2,202,216,033</b> | <b>\$ 2,127,904,616</b> |

Tax Rates (per \$100 of assessed valuations)

|                                          |               |               |               |               |               |               |               |               |               |               |
|------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Education Fund                           | 0.2749        | 0.2749        | 0.2749        | 0.2749        | 0.2749        | 0.2749        | 0.2749        | 0.2749        | 0.2749        | 0.2749        |
| Operations & Maintenance Fund            | 0.0400        | 0.0400        | 0.0400        | 0.0400        | 0.0400        | 0.0400        | 0.0400        | 0.0400        | 0.0400        | 0.0400        |
| Liability, Protection, & Settlement Fund | 0.0719        | 0.0614        | 0.0677        | 0.0594        | 0.0555        | 0.0495        | 0.0460        | 0.0531        | 0.0419        | 0.0419        |
| Social Security & Medicare               | 0.0088        | 0.0063        | 0.0063        | 0.0063        | 0.0062        | 0.0061        | 0.0055        | 0.0052        | 0.0053        | 0.0054        |
| Bond and Interest Fund                   | 0.1482        | 0.1461        | 0.1462        | 0.1088        | 0.1111        | 0.1096        | 0.1090        | 0.0557        | 0.0173        | 0.0178        |
| Audit                                    | 0.0028        | 0.0028        | 0.0038        | 0.0032        | 0.0031        | 0.0027        | 0.0026        | 0.0023        | 0.0023        | 0.0023        |
| Protection, Health, & Safety             | 0.0079        | 0.0142        | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 0.0000        | 0.0013        | 0.0130        | 0.0120        |
| <b>Total</b>                             | <b>0.5546</b> | <b>0.5457</b> | <b>0.5389</b> | <b>0.4925</b> | <b>0.4908</b> | <b>0.4828</b> | <b>0.4780</b> | <b>0.4325</b> | <b>0.3947</b> | <b>0.3943</b> |

Taxes Extended

|                                          |                      |                      |                      |                      |                      |                      |                      |                     |                     |                     |
|------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| Education Fund                           | \$ 6,327,080.06      | \$ 6,278,374.17      | \$ 6,177,304.54      | \$ 6,121,339.60      | \$ 6,078,814         | \$ 6,125,635         | \$ 6,270,176         | \$ 6,112,789        | \$ 6,053,892        | \$ 5,849,610        |
| Operations & Maintenance Fund            | 920,637              | 913,550              | 898,844              | 890,701              | 884,513              | 891,326              | 905,082              | 889,788             | 880,886             | 851,162             |
| Liability, Protection, & Settlement Fund | 1,655,306            | 1,402,300            | 1,521,293            | 1,322,690            | 1,227,262            | 1,103,461            | 1,039,939            | 1,181,194           | 933,597             | 891,997             |
| Social Security & Medicare               | 202,540              | 143,884              | 141,568              | 139,172              | 137,099              | 135,927              | 125,128              | 116,815             | 117,897             | 114,907             |
| Bond and Interest Fund                   | 3,410,961            | 3,336,742            | 3,285,274            | 2,421,592            | 2,456,734            | 2,442,232            | 2,465,443            | 1,235,069           | 380,493             | 378,219             |
| Audit                                    | 65,135               | 63,720               | 86,064               | 72,147               | 68,550               | 60,164               | 59,735               | 52,312              | 50,304              | 50,230              |
| Protection, Health, & Safety             | 182,056              | 324,310              | -                    | -                    | -                    | -                    | -                    | 29,893              | 285,622             | 255,107             |
| <b>Total</b>                             | <b>\$ 12,763,715</b> | <b>\$ 12,462,880</b> | <b>\$ 12,110,347</b> | <b>\$ 10,967,640</b> | <b>\$ 10,852,971</b> | <b>\$ 10,758,745</b> | <b>\$ 10,815,503</b> | <b>\$ 9,617,860</b> | <b>\$ 8,702,691</b> | <b>\$ 8,391,232</b> |

Data Source

County Clerks Offices of Christian, DeWitt, Logan, Macon, Moultrie, Platt, Sangamon and Shelby Counties

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**PROPERTY TAX LEVIES AND COLLECTIONS**

Last Ten Fiscal Years

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| <b>Tax<br/>Levy<br/>Year</b> | <b>Fiscal<br/>Year</b> | <b>Assessed Values<br/>as Equalized</b> | <b>Taxes Levied for<br/>the Fiscal Year</b> | <b>Tax Collections</b> | <b>Percentage of<br/>Levy Collected</b> |   |
|------------------------------|------------------------|-----------------------------------------|---------------------------------------------|------------------------|-----------------------------------------|---|
| 2017                         | 2019                   | \$ 2,301,593,329                        | \$ 12,763,715                               | \$ 126,184             | 0.99%                                   | * |
| 2016                         | 2018                   | 2,283,875,652                           | 12,462,880                                  | 12,435,581             | 99.78%                                  |   |
| 2015                         | 2017                   | 2,247,109,689                           | 12,110,347                                  | 12,080,430             | 99.75%                                  |   |
| 2014                         | 2016                   | 2,226,751,402                           | 10,965,737                                  | 10,892,927             | 99.34%                                  |   |
| 2013                         | 2015                   | 2,211,282,046                           | 10,845,963                                  | 10,781,408             | 99.40%                                  |   |
| 2012                         | 2014                   | 2,228,314,058                           | 10,758,745                                  | 10,608,806             | 98.61%                                  |   |
| 2011                         | 2013                   | 2,262,705,098                           | 10,651,117                                  | 10,651,117             | 100.00%                                 |   |
| 2010                         | 2012                   | 2,224,470,350                           | 9,617,860                                   | 9,574,104              | 99.55%                                  |   |
| 2009                         | 2011                   | 2,202,216,033                           | 8,692,187                                   | 8,655,180              | 99.57%                                  |   |
| 2008                         | 2010                   | 2,127,904,616                           | 8,391,049                                   | 8,350,762              | 99.52%                                  |   |

Note

\* Taxes Collected as of June 30, 2018 for Fiscal Year 2019

Data Source

County Clerks Offices of Christian, DeWitt, Logan, Macon, Moultrie, Piatt, Sangamon and Shelby Counties

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**STUDENT CREDIT HOURS BY ENROLLMENT CATEGORIES**

Last Ten Fiscal Years

|                                                     | 2018   | 2017   | 2016   | 2015   | 2014   | 2013   | 2012   | 2011   | 2010   | 2009   |
|-----------------------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Baccalaureate                                       | 24,693 | 26,652 | 28,727 | 30,027 | 31,142 | 32,524 | 37,274 | 39,088 | 38,112 | 34,066 |
| Business Occupational                               | 2,605  | 2,670  | 3,862  | 4,995  | 6,019  | 5,875  | 4,103  | 4,313  | 5,000  | 4,506  |
| Technical Occupational                              | 6,705  | 9,490  | 12,880 | 12,861 | 13,729 | 14,762 | 14,377 | 16,511 | 19,177 | 17,507 |
| Health Occupational                                 | 5,284  | 5,766  | 6,285  | 6,682  | 6,742  | 6,749  | 6,792  | 6,313  | 6,788  | 5,558  |
| Remedial Developmental                              | 3,348  | 3,553  | 4,322  | 4,934  | 5,645  | 6,119  | 6,285  | 6,256  | 5,893  | 4,669  |
| Adult Basic Education/<br>Adult Secondary Education | 1,886  | 1,903  | 1,613  | 2,867  | 1,529  | 1,230  | 1,524  | 1,042  | 1,629  | 1,626  |
|                                                     | 44,521 | 50,033 | 57,689 | 62,366 | 64,806 | 67,258 | 70,355 | 73,523 | 76,599 | 67,932 |

Data Source  
District Records

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**TUITION AND FEE RATES, CREDIT HOURS  
AND REVENUE GENERATED**

Last Ten Fiscal Years

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| <b>Fiscal<br/>Year</b> | <b>Total Tuition<br/>&amp; Fees in<br/>District per<br/>Credit Hour</b> | <b>Total Tuition &amp;<br/>Fees Out of<br/>District per<br/>Credit Hour</b> | <b>Total Tuition<br/>&amp; Fees Out of<br/>State per<br/>Credit Hour</b> | <b>Total<br/>Semester<br/>Credit Hours<br/>Generated</b> | <b>Operating<br/>Funds Tuition<br/>&amp; Fee<br/>Revenue</b> |
|------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------|--------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------|
| 2018                   | \$ 147.00                                                               | \$ 202.00                                                                   | \$ 483.00                                                                | 44,521                                                   | \$ 6,872,555                                                 |
| 2017                   | 141.00                                                                  | 214.00                                                                      | 488.00                                                                   | 50,033                                                   | 7,061,310                                                    |
| 2016                   | 124/129                                                                 | 305/310                                                                     | 569/574                                                                  | 57,689                                                   | 6,995,663                                                    |
| 2015                   | 114.00                                                                  | 284.00                                                                      | 544.00                                                                   | 62,336                                                   | 6,524,743                                                    |
| 2014                   | 107.00                                                                  | 334.00                                                                      | 503.00                                                                   | 64,806                                                   | 6,592,017                                                    |
| 2013                   | 101.00                                                                  | 332.00                                                                      | 464.33                                                                   | 67,258                                                   | 6,483,683                                                    |
| 2012                   | 96.00                                                                   | 385.87                                                                      | 511.42                                                                   | 70,355                                                   | 6,305,977                                                    |
| 2011                   | 89.00                                                                   | 424.78                                                                      | 532.77                                                                   | 73,523                                                   | 6,391,896                                                    |
| 2010                   | 83.00                                                                   | 391.03                                                                      | 506.36                                                                   | 76,599                                                   | 5,895,318                                                    |
| 2009                   | 74.00                                                                   | 376.48                                                                      | 491.94                                                                   | 67,932                                                   | 4,483,040                                                    |
| 2008                   | 69.00                                                                   | 355.29                                                                      | 424.29                                                                   | 66,641                                                   | 4,133,742                                                    |

FY16 had a mid-year tuition increase

Data Source  
District Records

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**RATIOS OF OUTSTANDING DEBT BY TYPE**

Last Ten Fiscal Years

| Fiscal Year | General Obligation Bonds | Capital Lease Obligations | Installment Contract Obligations | Total Outstanding Debt | Amount Available in Debt Service | Net General Bonded Debt | Equalized Assessed Value | Percentage of Total Bonded Debt to Assessed Value | Percentage of Total Debt to Assessed Value | Percentage of Net Bonded Debt to Assessed Value | Population | Total Outstanding Debt Per Capita | Total Bonded Debt Per Capita | Net Bonded Debt Per Capita |
|-------------|--------------------------|---------------------------|----------------------------------|------------------------|----------------------------------|-------------------------|--------------------------|---------------------------------------------------|--------------------------------------------|-------------------------------------------------|------------|-----------------------------------|------------------------------|----------------------------|
| 2018        | \$ 16,485,000            | \$ 336,568                | \$ -                             | \$ 16,821,568          | \$ 58,827                        | \$ 16,426,173           | \$ 2,501,593,329         | 0.716%                                            | 0.731%                                     | 0.714%                                          | 128,886    | \$ 130.52                         | \$ 127.90                    | \$ 127.45                  |
| 2017        | 18,985,000               | 316,443                   | -                                | 19,301,443             | 43,183                           | 18,941,817              | 2,283,875,652            | 0.831%                                            | 0.845%                                     | 0.829%                                          | 128,886    | 149.76                            | 147.30                       | 146.97                     |
| 2016        | 20,705,000               | 270,000                   | 44,439                           | 21,019,439             | 32,894                           | 20,672,106              | 2,247,109,689            | 0.921%                                            | 0.935%                                     | 0.920%                                          | 127,329    | 165.08                            | 162.61                       | 162.35                     |
| 2015        | 19,340,000               | 21,823                    | 94,328                           | 19,456,151             | 52,592                           | 19,287,408              | 2,226,751,402            | 0.869%                                            | 0.874%                                     | 0.866%                                          | 128,209    | 151.75                            | 150.85                       | 150.44                     |
| 2014        | 20,915,000               | 64,186                    | 141,383                          | 21,120,569             | 49,055                           | 20,865,945              | 2,226,751,402            | 0.939%                                            | 0.948%                                     | 0.937%                                          | 130,029    | 162.43                            | 160.85                       | 160.47                     |
| 2013        | 22,430,000               | 138,150                   | 186,015                          | 22,754,165             | 79,403                           | 22,350,597              | 2,228,314,058            | 1.007%                                            | 1.021%                                     | 1.003%                                          | 131,108    | 173.55                            | 171.08                       | 170.47                     |
| 2012        | 23,605,000               | 229,831                   | 138,150                          | 23,972,981             | -                                | 23,605,000              | 2,262,705,098            | 1.043%                                            | 1.059%                                     | 1.043%                                          | 132,770    | 180.56                            | 177.79                       | 177.79                     |
| 2011        | 8,210,000                | 318,030                   | -                                | 8,528,030              | -                                | 8,210,000               | 2,224,169,034            | 0.369%                                            | 0.383%                                     | 0.369%                                          | 132,807    | 64.21                             | 61.82                        | 61.82                      |
| 2010        | 5,110,000                | -                         | -                                | 5,110,000              | 42,286                           | 5,067,714               | 2,202,216,033            | 0.232%                                            | 0.232%                                     | 0.230%                                          | 131,572    | 38.84                             | 38.84                        | 38.82                      |
| 2009        | 2,385,000                | 34,479                    | -                                | 2,419,479              | 68,470                           | 2,316,530               | 2,127,904,616            | 0.112%                                            | 0.114%                                     | 0.109%                                          | 131,967    | 18.33                             | 18.07                        | 17.55                      |
| 2008        | 2,600,000                | 67,041                    | 127,730                          | 2,794,771              | -                                | 2,600,000               | 2,064,027,066            | 0.126%                                            | 0.135%                                     | 0.126%                                          | 132,351    | 21.12                             | 19.64                        | 19.64                      |

Data Source  
District Records and County Clerks Offices

**RICHLAND COMMUNITY COLLEGE DISTRICT  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**LEGAL DEBT MARGIN**

Last Ten Fiscal Years

| Tax Year<br>Levy | Equalized<br>Value | Assessed<br>Value | Debt Limit<br>Rate | Debt Limit<br>(Assessed Value X<br>Debt Limit Rate) |                 | Net Debt<br>Applicable to<br>Debt Limit* |             | Legal Debt<br>Margin |            | Net Debt<br>Applicable to<br>Debt Limit as a<br>Percentage of<br>Debt Limit |            |
|------------------|--------------------|-------------------|--------------------|-----------------------------------------------------|-----------------|------------------------------------------|-------------|----------------------|------------|-----------------------------------------------------------------------------|------------|
|                  |                    |                   |                    | Debt Limit                                          | Debt Limit Rate | Debt Limit                               | Debt Limit* | Legal Debt           | Margin     | Debt Limit                                                                  | Debt Limit |
| 2017             | \$                 | 2,301,593,329     | 2.875%             | \$                                                  | 66,170,808      | \$                                       | 16,821,568  | \$                   | 49,349,240 |                                                                             | 25.42%     |
| 2016             |                    | 2,283,875,652     | 2.875%             |                                                     | 65,661,425      |                                          | 19,301,443  |                      | 46,359,982 |                                                                             | 29.40%     |
| 2015             |                    | 2,247,109,689     | 2.875%             |                                                     | 64,604,404      |                                          | 21,019,439  |                      | 43,584,965 |                                                                             | 32.54%     |
| 2014             |                    | 2,226,751,402     | 2.875%             |                                                     | 64,019,103      |                                          | 19,456,151  |                      | 44,562,952 |                                                                             | 30.39%     |
| 2013             |                    | 2,211,282,046     | 2.875%             |                                                     | 63,574,359      |                                          | 21,120,569  |                      | 42,453,790 |                                                                             | 33.22%     |
| 2012             |                    | 2,228,314,058     | 2.875%             |                                                     | 64,064,029      |                                          | 22,754,165  |                      | 41,309,864 |                                                                             | 35.52%     |
| 2011             |                    | 2,262,705,098     | 2.875%             |                                                     | 65,052,772      |                                          | 23,972,981  |                      | 41,079,791 |                                                                             | 36.85%     |
| 2010             |                    | 2,224,169,034     | 2.875%             |                                                     | 63,944,860      |                                          | 8,528,030   |                      | 55,416,830 |                                                                             | 13.34%     |
| 2009             |                    | 2,202,216,033     | 2.875%             |                                                     | 63,313,711      |                                          | 5,110,000   |                      | 58,203,711 |                                                                             | 8.07%      |
| 2008             |                    | 2,127,904,616     | 2.875%             |                                                     | 61,177,258      |                                          | 2,419,479   |                      | 58,757,779 |                                                                             | 3.95%      |

Notes

\* Balances include current and non-current portions of debt outstanding.

Data Source

County Clerks Offices

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

SCHEDULE OF PRINCIPAL EMPLOYERS

Current Year and Ten Years Ago

| Company                      | Product/Service                | 2018             |      |                       | 2008             |      |                       |
|------------------------------|--------------------------------|------------------|------|-----------------------|------------------|------|-----------------------|
|                              |                                | No. of Employees | Rank | % of Total Employment | No. of Employees | Rank | % of Total Employment |
| Archer Daniels Midland       | Agricultural Products          | 4,199            | 1    | 3.3%                  | 3,400            | 1    | 3.1%                  |
| Decatur Memorial Hospital    | Health Care                    | 2,200            | 2    | 1.7%                  | 2,266            | 3    | 2.1%                  |
| Decatur Public Schools       | Elementary/Secondary Education | 1,812            | 3    | 1.4%                  | 1,500            | 4    | 1.4%                  |
| Caterpillar, Inc.            | Mining/Construction Equipment  | 1,650            | 4    | 1.3%                  | 2,300            | 2    | 2.1%                  |
| St. Mary's Hospital          | Health Care                    | 987              | 5    | 0.8%                  | 1,100            | 6    | 1.0%                  |
| Tate & Lyle                  | Agricultural Products          | 975              | 6    | 0.8%                  | 700              | 8    | 0.6%                  |
| Ameren/ IL Power Company     | Utility                        | 683              | 7    | 0.5%                  | 1,250            | 5    | 1.1%                  |
| Mueller Company              | Control Valves                 | 600              | 8    | 0.5%                  | 737              | 7    | 0.7%                  |
| Norfolk Southern Corporation | Railway Transportation         | 522              | 9    | 0.4%                  | 600              | 10   | 0.5%                  |
| Akorn                        | Pharmaceutical                 | 520              | 10   | 0.4%                  | *                | *    | *                     |
| Millikin University          | Higher Education               | *                | *    | *                     | 600              | 9    | 0.5%                  |

Note

Most Recent Available Information

Data Source

The Economic Development Corporation of Decatur and Macon County

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**PERSONAL INCOME PER CAPITA**

Last Ten Fiscal Years

| Year | District #537 Counties Served                                      |  |  | Size of District   | District #537<br>Population | Macon<br>County<br>Population | Macon County<br>Personal Income | Macon County<br>Per Capita<br>Personal<br>Income | Macon County<br>Unemployment<br>Rate |
|------|--------------------------------------------------------------------|--|--|--------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------------------------------|--------------------------------------|
| 2018 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 128,886                     | 106,699                       | \$ 3,213,347,084                | \$ 30,116                                        | 5.5%                                 |
| 2017 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 128,886                     | 106,550                       | 2,865,662,000                   | 26,895                                           | 5.9%                                 |
| 2016 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 127,329                     | 107,303                       | 2,815,269,000                   | 26,009                                           | 6.7%                                 |
| 2015 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 128,209                     | 110,768                       | 2,817,669,000                   | 26,259                                           | 7.3%                                 |
| 2014 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 130,029                     | 108,350                       | 2,842,237,000                   | 26,232                                           | 7.9%                                 |
| 2013 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 131,108                     | 109,278                       | 2,835,546,000                   | 25,948                                           | 12.2%                                |
| 2012 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 132,770                     | 110,122                       | 2,840,817,000                   | 25,797                                           | 10.1%                                |
| 2011 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 132,807                     | 110,715                       | 2,737,539,000                   | 24,726                                           | 9.9%                                 |
| 2010 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 131,572                     | 110,768                       | 2,774,074,000                   | 25,044                                           | 11.8%                                |
| 2009 | Christian, Dewitt, Logan, Macon, Moultrie, Piatt, Sangamon, Shelby |  |  | 1,114 square miles | 131,967                     | 108,204                       | 2,721,439,000                   | 25,151                                           | 11.4%                                |

Notes

Approximately 100% of Richland Community College District #537 Metropolitan areas lie in Macon County  
All other counties in District #537 are considered Non-Metropolitan

Data Source

District Records, ICCB Summary Profiles and Illinois Department of Employment Security, US Department of Labor, U.S. Census Bureau

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**STUDENT ENROLLMENT DEMOGRAPHICS**

Last Ten Fiscal Years

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| <b>Fiscal<br/>Year</b> | <b>Fall<br/>Enrollment<br/>Headcount</b> | <b>Full-Time<br/>Equivalent</b> | <b>Male</b> | <b>Female</b> | <b>Full-Time<br/>Students</b> | <b>Part-Time<br/>Students</b> | <b>Average<br/>Age</b> |
|------------------------|------------------------------------------|---------------------------------|-------------|---------------|-------------------------------|-------------------------------|------------------------|
| 2018                   | 2,515                                    | 1,433                           | 945         | 1,570         | 828                           | 1,687                         | 26                     |
| 2017                   | 2,839                                    | 1,591                           | 1,180       | 1,659         | 900                           | 1,939                         | 26                     |
| 2016                   | 3,368                                    | 1,778                           | 1,256       | 2,112         | 956                           | 2,412                         | 26                     |
| 2015                   | 3,369                                    | 1,801                           | 1,313       | 2,056         | 1,016                         | 2,353                         | 27                     |
| 2014                   | 3,340                                    | 1,847                           | 1,297       | 1,284         | 1,061                         | 2,279                         | 28                     |
| 2013                   | 3,272                                    | 1,817                           | 1,283       | 1,989         | 982                           | 2,290                         | 28                     |
| 2012                   | 3,695                                    | 2,035                           | 1,515       | 2,180         | 1,190                         | 2,505                         | 27                     |
| 2011                   | 3,632                                    | 2,699                           | 1,485       | 2,147         | 1,161                         | 2,471                         | 27                     |
| 2010                   | 3,807                                    | 2,154                           | 1,507       | 2,300         | 1,306                         | 2,501                         | 27                     |
| 2009                   | 3,595                                    | 2,077                           | 1,484       | 2,111         | 1,325                         | 2,270                         | 27                     |

Data Source:

District Records

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**OPERATING STATISTICS**

Last Ten Fiscal Years

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| <b>Fiscal<br/>Year</b> | <b>Instructional<br/>Expenses</b> | <b>Enrollment</b> | <b>Cost Per<br/>Student</b> | <b>Percentage<br/>Change</b> | <b>Faculty<br/>(Full-Time<br/>Equivalent)</b> | <b>Student /<br/>Faculty<br/>Ratio</b> |
|------------------------|-----------------------------------|-------------------|-----------------------------|------------------------------|-----------------------------------------------|----------------------------------------|
| 2018                   | \$ 7,193,829                      | 4,852             | \$ 1,483                    | -2.69%                       | 212                                           | 23                                     |
| 2017                   | 7,409,499                         | 4,863             | 1,524                       | 15.30%                       | 194                                           | 25                                     |
| 2016                   | 7,899,376                         | 5,978             | 1,321                       | 12.87%                       | 237                                           | 25                                     |
| 2015                   | 8,157,945                         | 6,968             | 1,171                       | 12.32%                       | 258                                           | 27                                     |
| 2014                   | 8,071,774                         | 7,744             | 1,042                       | 0.89%                        | 283                                           | 27                                     |
| 2013                   | 7,918,294                         | 7,664             | 1,033                       | 5.28%                        | 295                                           | 26                                     |
| 2012                   | 7,847,821                         | 7,997             | 981                         | -5.53%                       | 307                                           | 26                                     |
| 2011                   | 7,968,454                         | 7,671             | 1,039                       | 6.07%                        | 301                                           | 25                                     |
| 2010                   | 7,681,548                         | 7,844             | 979                         | 5.25%                        | 296                                           | 27                                     |
| 2009                   | 7,140,502                         | 7,674             | 930                         | -3.33%                       | 286                                           | 27                                     |

Data Source  
District Records

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**FACULTY, STAFF AND ADMINISTRATORS**

Last Ten Fiscal Years

|                         | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|-------------------------|------|------|------|------|------|------|------|------|------|------|
| Faculty                 |      |      |      |      |      |      |      |      |      |      |
| Full Time               | 58   | 63   | 67   | 70   | 75   | 77   | 79   | 86   | 87   | 96   |
| Part Time               | 107  | 103  | 119  | 126  | 135  | 107  | 106  | 162  | 162  | 163  |
| Total Faculty           | 165  | 166  | 186  | 196  | 210  | 184  | 185  | 248  | 249  | 259  |
| Staff                   |      |      |      |      |      |      |      |      |      |      |
| Administrative          | 33   | 31   | 41   | 39   | 41   | 43   | 47   | 50   | 48   | 46   |
| Classified              | 27   | 23   | 44   | 69   | 94   | 111  | 102  | 76   | 124  | 122  |
| Professional/Technical  | 32   | 32   | 32   | 55   | 53   | 36   | 35   | 35   | 32   | 35   |
| Total Staff             | 92   | 86   | 117  | 163  | 188  | 190  | 184  | 161  | 204  | 203  |
| Total Staff and Faculty | 257  | 252  | 303  | 359  | 398  | 374  | 369  | 409  | 453  | 462  |

Data Source  
District Records

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**CAPITAL ASSETS**

Last Ten Fiscal Years

|                             | 2018                 | 2017                 | 2016                 | 2015                 | 2014                 | 2013                 | 2012                 | 2011                 | 2010                 | 2009                 |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Capital Assets:</b>      |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Land                        | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         | \$ 1,059,441         |
| Furniture and Equipment     | 12,979,172           | 12,089,377           | 11,983,217           | 12,287,018           | 11,731,585           | 11,511,438           | 11,270,512           | 8,500,940            | 8,332,875            | 7,835,049            |
| Buildings                   | 59,178,883           | 52,980,020           | 52,980,020           | 52,554,375           | 37,168,126           | 37,168,126           | 36,231,917           | 32,483,357           | 32,483,357           | 28,967,450           |
| Building Improvements       | 11,913,986           | 8,489,505            | 8,425,762            | 8,320,753            | 8,223,312            | 7,509,874            | 7,509,874            | 7,500,626            | 7,500,626            | 7,486,432            |
| Construction in Progress    | 10,743               | 2,877,611            | 1,789,705            | 1,841,680            | 14,072,951           | 2,069,262            | 600,800              | 1,083,764            | 28,365               | 2,584,212            |
| <b>Total Capital Assets</b> | <b>\$ 85,142,225</b> | <b>\$ 77,495,954</b> | <b>\$ 76,238,145</b> | <b>\$ 76,063,267</b> | <b>\$ 72,255,415</b> | <b>\$ 59,318,141</b> | <b>\$ 56,672,544</b> | <b>\$ 50,628,128</b> | <b>\$ 49,404,664</b> | <b>\$ 47,932,584</b> |
| Depreciation Expense        | \$ 2,396,279         | \$ 2,511,040         | \$ 2,492,059         | \$ 2,465,185         | \$ 2,043,241         | \$ 1,991,091         | \$ 1,666,124         | \$ 1,602,188         | \$ 1,550,558         | \$ 1,332,969         |

Data Source

District Records

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537  
DECATUR, ILLINOIS**

**CAPITAL ASSETS - PHYSICAL PROPERTY INFORMATION**

Last Ten Fiscal Years

|                                          | 2018    | 2017    | 2016    | 2015    | 2014    | 2013    | 2012    | 2011    | 2010    | 2009    |
|------------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Land - Assigned Acreage                  |         |         |         |         |         |         |         |         |         |         |
| Landscape Grounds                        | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      | 80      |
| Parking                                  | 11      | 11      | 11      | 11      | 11      | 11      | 11      | 10      | 10      | 10      |
| Athletic Fields                          | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 6       | 6       |
| Building & Attached Structures           | 7       | 7       | 7       | 7       | 7       | 7       | 7       | 7       | 7       | 6       |
| Other Instructional Areas                | 47      | 47      | 47      | 47      | 47      | 47      | 47      | 49      | 49      | 50      |
| Roadways                                 | 4       | 4       | 4       | 4       | 4       | 4       | 4       | 3       | 3       | 3       |
| Total Acreage                            | 155     | 155     | 155     | 155     | 155     | 155     | 155     | 155     | 155     | 155     |
| Buildings - Square Feet                  |         |         |         |         |         |         |         |         |         |         |
| Main Campus Building                     | 154,796 | 154,796 | 154,796 | 154,796 | 154,796 | 154,796 | 154,796 | 150,466 | 150,466 | 150,466 |
| Shilling Center (Community Outreach)     | 44,607  | 44,607  | 44,607  | 44,607  | 44,607  | 44,607  | 44,607  | 44,607  | 44,607  | 44,607  |
| Agricultural/Maintenance                 | 12,876  | 12,876  | 12,876  | 12,876  | 12,876  | 12,876  | 12,876  | 12,000  | 12,000  | 12,000  |
| Schrodt Health Education Center          | 25,570  | 25,570  | 25,570  | 25,570  | 25,570  | 25,570  | 25,570  | 25,570  | 25,570  | 25,570  |
| Industrial Technology Center             | 23,550  | 23,550  | 23,550  | 23,550  | 23,550  | 23,550  | 23,550  | 23,550  | 23,550  | 23,550  |
| Andreas Agribusiness Education Center    | 17,861  | 17,861  | 17,861  | 17,861  | 17,861  | 17,861  | 17,861  | 17,861  | 17,861  | 17,861  |
| Center for Sustainability and Innovation | 14,680  | 14,680  | 14,680  | 14,680  | 14,680  | 14,680  | 14,680  | 10,124  | 10,124  | 10,124  |
| National Sequestration Education Center  | 15,531  | 15,531  | 15,531  | 15,531  | 15,531  | 15,531  | 15,531  | -       | -       | -       |
| Macon County Soil & Water Building       | 7,815   | 7,815   | 7,815   | 7,815   | 7,815   | 7,815   | 7,815   | -       | -       | -       |
| Workforce Development Institute          | 40,260  | 40,260  | 40,260  | 40,260  | 40,260  | -       | -       | -       | -       | -       |
| Administration North Wing                | 20,000  | -       | -       | -       | -       | -       | -       | -       | -       | -       |
| Total Building Square Feet               | 357,546 | 357,546 | 357,546 | 357,546 | 357,546 | 317,286 | 317,286 | 284,178 | 284,178 | 284,178 |
| Assignable Square Footage                |         |         |         |         |         |         |         |         |         |         |
| Instructional Classrooms                 | 47,024  | 42,272  | 42,485  | 44,846  | 44,846  | 44,846  | 42,999  | 42,999  | 42,999  | 42,999  |
| Instructional Laboratories               | 66,739  | 70,177  | 67,849  | 47,822  | 47,822  | 47,822  | 45,025  | 45,025  | 45,423  | 45,354  |
| Office                                   | 44,496  | 39,433  | 40,634  | 36,578  | 36,578  | 36,578  | 35,812  | 35,812  | 35,414  | 35,414  |
| Student Study                            | 15,885  | 15,376  | 15,658  | 14,823  | 14,823  | 14,823  | 14,823  | 14,823  | 14,823  | 14,823  |
| Special Use                              | 15,748  | 15,748  | 14,686  | 14,897  | 14,897  | 14,897  | 14,897  | 14,897  | 14,897  | 14,897  |
| General Use                              | 44,106  | 38,676  | 35,909  | 30,985  | 30,985  | 30,895  | 26,794  | 26,794  | 26,794  | 26,794  |
| Supporting Facilities                    | 15,391  | 15,933  | 15,717  | 15,006  | 15,006  | 15,006  | 15,006  | 15,006  | 15,006  | 15,006  |
| Total Assignable Square Footage          | 249,389 | 237,615 | 232,938 | 204,957 | 204,957 | 204,867 | 195,356 | 195,356 | 195,356 | 195,287 |

Data Source

District Records

## **SUPPLEMENTARY INFORMATION**

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**COMBINING SCHEDULE OF NET POSITION ACCOUNTS, BY SUBFUND  
June 30, 2018**

|                                                       | Education     | Operations<br>and<br>Maintenance | Audit   | Liability,<br>Protection<br>and<br>Settlement | Restricted<br>Purposes |
|-------------------------------------------------------|---------------|----------------------------------|---------|-----------------------------------------------|------------------------|
| <b><u>ASSETS</u></b>                                  |               |                                  |         |                                               |                        |
| Current Assets:                                       |               |                                  |         |                                               |                        |
| Cash and cash equivalents                             | \$ 1,763,366  |                                  | 68,758  | 1,295,082                                     | 975,723                |
| Restricted cash                                       |               |                                  |         |                                               |                        |
| Investments                                           | 550,000       |                                  |         | 100,000                                       | 300,000                |
| Receivables:                                          |               |                                  |         |                                               |                        |
| Property taxes                                        | 6,232,978     | 906,945                          | 64,162  | 1,829,825                                     |                        |
| Student tuition and fees                              | 2,396,585     |                                  |         |                                               |                        |
| Other receivables, net                                | 953           |                                  |         |                                               | 631,970                |
| Accrued interest receivable                           | 264           |                                  |         | 26                                            | 1,066                  |
| Due from Foundation                                   | 29,213        |                                  |         |                                               |                        |
| Due from other funds                                  | 5,089,633     | 799,289                          |         |                                               | 264,147                |
| Inventories                                           | 8,162         |                                  |         |                                               |                        |
| Prepaid expenses                                      | 363,788       |                                  |         |                                               | 172,749                |
| Total current assets                                  | 16,434,942    | 1,706,234                        | 132,920 | 3,224,933                                     | 2,345,655              |
| Noncurrent Assets:                                    |               |                                  |         |                                               |                        |
| Capital assets not being depreciated                  |               |                                  |         |                                               |                        |
| Other depreciable assets, net                         |               |                                  |         |                                               |                        |
| Total noncurrent assets                               | -             | -                                | -       | -                                             | -                      |
| TOTAL ASSETS                                          | 16,434,942    | 1,706,234                        | 132,920 | 3,224,933                                     | 2,345,655              |
| Deferred Outflows of Resources:                       |               |                                  |         |                                               |                        |
| SURS pension contributions                            |               |                                  |         |                                               | 45,257                 |
| TOTAL ASSETS AND<br>DEFERRED OUTFLOWS<br>OF RESOURCES | \$ 16,434,942 | 1,706,234                        | 132,920 | 3,224,933                                     | 2,390,912              |

(Continued)

| Bond and<br>Interest | Operations<br>and<br>Maintenance<br>Restricted | Auxiliary<br>Enterprises | Trust and<br>Agency | Working<br>Cash | Long-<br>Term<br>Obligations | Capital<br>Assets | Eliminations | Total      |
|----------------------|------------------------------------------------|--------------------------|---------------------|-----------------|------------------------------|-------------------|--------------|------------|
| 89,289               |                                                | 765,361                  | 229,242             | 7,382,068       |                              |                   |              | 12,568,889 |
|                      | 1,023,328                                      |                          |                     |                 |                              |                   |              | 1,023,328  |
|                      |                                                |                          |                     | 1,001,147       |                              |                   |              | 1,951,147  |
| 3,351,313            | 179,360                                        |                          |                     |                 |                              |                   |              | 12,564,583 |
|                      |                                                |                          | 5,170               |                 |                              |                   |              | 2,401,755  |
|                      |                                                | 43,165                   |                     |                 |                              |                   |              | 676,088    |
|                      |                                                |                          |                     | 1,103           |                              |                   |              | 2,459      |
|                      |                                                | 2,198                    |                     |                 |                              |                   |              | 31,411     |
| 3,264                | 1,375                                          | 120,775                  | 3,369               |                 |                              |                   | (6,281,852)  |            |
|                      |                                                | 14,404                   |                     |                 |                              |                   |              | 22,566     |
|                      |                                                | 595                      | 6,799               |                 |                              |                   |              | 543,931    |
| 3,443,866            | 1,204,063                                      | 946,498                  | 244,580             | 8,384,318       | -                            | -                 | (6,281,852)  | 31,786,157 |
|                      |                                                |                          |                     |                 |                              | 1,070,185         |              | 1,070,185  |
|                      |                                                | 761,489                  |                     |                 |                              | 47,387,215        |              | 48,148,704 |
| -                    | -                                              | 761,489                  | -                   | -               | -                            | 48,457,400        | -            | 49,218,889 |
| 3,443,866            | 1,204,063                                      | 1,707,987                | 244,580             | 8,384,318       | -                            | 48,457,400        | (6,281,852)  | 81,005,046 |
|                      |                                                |                          |                     |                 |                              |                   |              | 45,257     |
| 3,443,866            | 1,204,063                                      | 1,707,987                | 244,580             | 8,384,318       | -                            | 48,457,400        | (6,281,852)  | 81,050,303 |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**COMBINING SCHEDULE OF NET POSITION ACCOUNTS, BY SUBFUND (Continued)  
June 30, 2018**

|                                              | Education           | Operations and<br>Maintenance | Audit         | Liability,<br>Protection and<br>Settlement | Restricted<br>Purposes |
|----------------------------------------------|---------------------|-------------------------------|---------------|--------------------------------------------|------------------------|
| <b>Current Liabilities:</b>                  |                     |                               |               |                                            |                        |
| Accounts payable                             | \$ 297,954          |                               |               |                                            | 74,742                 |
| Accrued expenses                             | 576,783             |                               |               | 34,206                                     |                        |
| Deferred revenue                             | 2,737,054           | 1                             |               | 3,344                                      | 88,926                 |
| Due to other funds                           | 1,715,917           |                               | 13,540        | 148,746                                    | 2,260,670              |
| Current portion of compensated absences      | 268,033             |                               |               |                                            |                        |
| Current portion of capital lease obligations |                     |                               |               |                                            |                        |
| Current portion of bonds payable             |                     |                               |               |                                            |                        |
| <b>Total current liabilities</b>             | <b>5,595,741</b>    | <b>1</b>                      | <b>13,540</b> | <b>186,296</b>                             | <b>2,424,338</b>       |
| <b>Noncurrent Liabilities:</b>               |                     |                               |               |                                            |                        |
| Compensated absences                         | 262,144             |                               |               |                                            |                        |
| Capital lease obligations                    |                     |                               |               |                                            |                        |
| Bonds payable                                |                     |                               |               |                                            |                        |
| <b>Total noncurrent liabilities</b>          | <b>262,144</b>      | <b>-</b>                      | <b>-</b>      | <b>-</b>                                   | <b>-</b>               |
| <b>TOTAL LIABILITIES</b>                     | <b>5,857,885</b>    | <b>1</b>                      | <b>13,540</b> | <b>186,296</b>                             | <b>2,424,338</b>       |
| <b>Deferred Inflows of Resources:</b>        |                     |                               |               |                                            |                        |
| Deferred property taxes                      | 6,295,445           | 916,034                       | 64,799        | 1,848,276                                  |                        |
| <b>Net Position:</b>                         |                     |                               |               |                                            |                        |
| Net investment in capital assets             |                     |                               |               |                                            |                        |
| Restricted for:                              |                     |                               |               |                                            |                        |
| Audit                                        |                     |                               | 54,581        |                                            |                        |
| Liability, protection and settlement         |                     |                               |               | 1,190,361                                  |                        |
| Grant purposes                               |                     |                               |               |                                            | (33,426)               |
| Capital projects                             |                     |                               |               |                                            |                        |
| Working cash                                 |                     |                               |               |                                            |                        |
| Debt service                                 |                     |                               |               |                                            |                        |
| Unrestricted                                 | 4,281,612           | 790,199                       |               |                                            |                        |
| <b>TOTAL NET POSITION</b>                    | <b>\$ 4,281,612</b> | <b>790,199</b>                | <b>54,581</b> | <b>1,190,361</b>                           | <b>(33,426)</b>        |

See Accompanying Notes to Supplementary Information.

| Bond and<br>Interest | Operations and<br>Maintenance<br>Restricted | Auxiliary<br>Enterprises | Trust and<br>Agency | Working<br>Cash | Long-<br>Term<br>Obligations | Capital<br>Assets | Eliminations | Total      |
|----------------------|---------------------------------------------|--------------------------|---------------------|-----------------|------------------------------|-------------------|--------------|------------|
|                      | 6,317                                       | 2,683                    |                     |                 |                              |                   |              | 381,696    |
|                      |                                             | 551                      |                     |                 | 127,836                      |                   |              | 739,376    |
| 4                    |                                             | 45,155                   | 42,398              |                 |                              |                   |              | 2,916,882  |
|                      | 228,865                                     | 1,677,507                | 202,182             | 34,425          |                              |                   | (6,281,852)  | 268,033    |
|                      |                                             |                          |                     |                 | 170,015                      |                   |              | 170,015    |
|                      |                                             |                          |                     |                 | 2,705,000                    |                   |              | 2,705,000  |
| 4                    | 235,182                                     | 1,725,896                | 244,580             | 34,425          | 3,002,851                    | -                 | (6,281,852)  | 7,181,002  |
|                      |                                             |                          |                     |                 |                              |                   |              | 262,144    |
|                      |                                             |                          |                     |                 | 166,553                      |                   |              | 166,553    |
|                      |                                             |                          |                     |                 | 13,780,000                   |                   |              | 13,780,000 |
| -                    | -                                           | -                        | -                   | -               | 13,946,553                   | -                 | -            | 14,208,697 |
| 4                    | 235,182                                     | 1,725,896                | 244,580             | 34,425          | 16,949,404                   | -                 | (6,281,852)  | 21,389,699 |
| 3,385,035            | 181,178                                     |                          |                     |                 |                              |                   |              | 12,690,767 |
|                      |                                             | 761,489                  |                     |                 | (14,940,951)                 | 48,457,400        |              | 34,277,938 |
|                      |                                             |                          |                     |                 |                              |                   |              | 54,581     |
|                      |                                             |                          |                     |                 |                              |                   |              | 1,190,361  |
|                      |                                             |                          |                     |                 |                              |                   |              | (33,426)   |
|                      | 787,703                                     |                          |                     |                 | (180,617)                    |                   |              | 607,086    |
|                      |                                             |                          |                     | 8,349,893       | (1,700,000)                  |                   |              | 6,649,893  |
| 58,827               |                                             |                          |                     |                 |                              |                   |              | 58,827     |
|                      |                                             | (779,398)                |                     |                 | (127,836)                    |                   |              | 4,164,577  |
| 58,827               | 787,703                                     | (17,909)                 | -                   | 8,349,893       | (16,949,404)                 | 48,457,400        | -            | 46,969,837 |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**COMBINING SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION, BY SUBFUND  
Year ended June 30, 2018**

|                                                 | Education    | Operations<br>and<br>Maintenance | Audit  | Liability,<br>Protection<br>and<br>Settlement | Restricted<br>Purposes |
|-------------------------------------------------|--------------|----------------------------------|--------|-----------------------------------------------|------------------------|
| Operating revenues:                             |              |                                  |        |                                               |                        |
| Student tuition and fees,<br>net of scholarship | \$ 6,463,487 | 409,068                          |        | 10,584                                        |                        |
| Auxiliary revenue                               |              |                                  |        |                                               |                        |
| Other operating revenue                         | 182,796      | 395,895                          |        |                                               |                        |
| Total revenues                                  | 6,646,283    | 804,963                          | -      | 10,584                                        | -                      |
| Operating expenses:                             |              |                                  |        |                                               |                        |
| Instruction                                     | 7,193,829    |                                  |        |                                               | 4,678,154              |
| Academic support                                | 831,829      |                                  |        |                                               | 162,504                |
| Public services                                 | 1,110        |                                  |        |                                               | 453,224                |
| Student services                                | 1,138,951    |                                  |        |                                               | 1,692,476              |
| Auxiliary services                              |              |                                  |        |                                               |                        |
| Operations and maintenance                      |              | 1,642,651                        |        | 188,296                                       | 106,981                |
| Institutional support                           | 2,870,554    |                                  | 55,322 | 1,085,514                                     | 1,245,316              |
| Scholarships, student grants<br>and waivers     | 393,266      |                                  |        |                                               | 6,442,792              |
| Depreciation                                    |              |                                  |        |                                               |                        |
| Total operating expenses                        | 12,429,539   | 1,642,651                        | 55,322 | 1,273,810                                     | 14,781,447             |
| Nonoperating revenues (expenses):               |              |                                  |        |                                               |                        |
| State grants and contracts                      | 1,943,115    |                                  |        |                                               | 7,759,891              |
| Property taxes                                  | 6,257,535    | 911,925                          | 63,486 | 1,571,114                                     |                        |
| Personal property replacement tax               | 385,224      |                                  |        |                                               |                        |
| Nongovernmental grants and contracts            | 150,000      |                                  |        |                                               | 895,931                |
| Federal grants and contracts                    |              |                                  |        |                                               | 6,105,036              |
| Investment income, net                          | 25,460       | 105                              | 925    | 21,492                                        | 1,686                  |
| Debt service - principal                        | (60,830)     | (93,499)                         |        |                                               |                        |
| Debt service - interest                         | (7,539)      | (3,673)                          |        |                                               |                        |
| Debt proceeds                                   |              | 39,919                           |        |                                               |                        |
| Transfers, net                                  | (9,248)      |                                  |        |                                               | 51,434                 |
| Total nonoperating<br>revenues (expenses)       | 8,683,717    | 854,777                          | 64,411 | 1,592,606                                     | 14,813,978             |
| Income (loss) before<br>capital contributions   | 2,900,461    | 17,089                           | 9,089  | 329,380                                       | 32,531                 |
| Capital contributions                           |              |                                  |        |                                               |                        |
| Change in net position                          | 2,900,461    | 17,089                           | 9,089  | 329,380                                       | 32,531                 |
| Net position, beginning of year                 | 1,381,151    | 773,110                          | 45,492 | 860,981                                       | (65,957)               |
| Net position, end of year                       | \$ 4,281,612 | 790,199                          | 54,581 | 1,190,361                                     | (33,426)               |

| Bond and Interest | Operations and Maintenance Restricted | Auxiliary Enterprises | Trust and Agency | Working Cash Fund | Long-Term Obligations | Capital Assets | Eliminations | Total      |
|-------------------|---------------------------------------|-----------------------|------------------|-------------------|-----------------------|----------------|--------------|------------|
|                   |                                       | 11,495                |                  |                   |                       |                | (4,557,999)  | 2,336,635  |
|                   |                                       | 2,004,790             |                  |                   |                       |                | (180,825)    | 1,823,965  |
|                   | 25,391                                | 121,240               |                  |                   |                       |                |              | 725,322    |
| -                 | 25,391                                | 2,137,525             | -                | -                 | -                     | -              | (4,738,824)  | 4,885,922  |
|                   |                                       | 357,639               |                  |                   |                       | (100,443)      |              | 12,129,179 |
|                   |                                       | 330,903               |                  |                   |                       |                |              | 994,333    |
|                   |                                       |                       |                  |                   |                       |                |              | 785,237    |
|                   |                                       | 1,640,965             |                  |                   |                       | (171,677)      | (180,825)    | 2,831,427  |
| 2,500             | 3,947,355                             | 137,090               |                  |                   |                       | (3,718,131)    |              | 1,288,463  |
|                   |                                       |                       |                  |                   |                       |                |              | 2,304,242  |
|                   |                                       |                       |                  |                   |                       |                |              | 5,259,206  |
|                   |                                       |                       |                  |                   |                       |                | (4,557,999)  | 2,278,059  |
|                   |                                       | 109,833               |                  |                   |                       | 2,286,446      |              | 2,396,279  |
| 2,500             | 3,947,355                             | 2,576,430             | -                | -                 | -                     | (1,703,805)    | (4,738,824)  | 30,266,425 |
| 3,311,750         | 321,406                               |                       |                  |                   |                       |                |              | 9,703,006  |
|                   |                                       |                       |                  |                   |                       |                |              | 12,437,216 |
|                   | 2,930,226                             | 343,971               |                  |                   |                       |                |              | 385,224    |
|                   |                                       |                       |                  |                   |                       |                |              | 4,320,128  |
| 8,241             | 14,880                                | 4,835                 | 4,257            | 92,354            |                       |                |              | 6,105,036  |
| (3,320,000)       |                                       |                       |                  |                   | 3,474,329             |                |              | 174,235    |
| (720,871)         |                                       |                       |                  |                   | (15,994)              |                |              | (748,077)  |
| 739,024           | 215,086                               |                       |                  |                   | (994,029)             |                |              |            |
|                   |                                       | 54,425                | (4,257)          | (92,354)          |                       |                |              |            |
| 18,144            | 3,481,598                             | 403,231               | -                | -                 | 2,464,306             | -              | -            | 32,376,768 |
| 15,644            | (440,366)                             | (35,674)              | -                | -                 | 2,464,306             | 1,703,805      | -            | 6,996,265  |
|                   |                                       |                       |                  |                   |                       | 4,027,233      |              | 4,027,233  |
| 15,644            | (440,366)                             | (35,674)              | -                | -                 | 2,464,306             | 5,731,038      | -            | 11,023,498 |
| 43,183            | 1,228,069                             | 17,765                |                  | 8,349,893         | (19,413,710)          | 42,726,362     |              | 35,946,339 |
| 58,827            | 787,703                               | (17,909)              | -                | 8,349,893         | (16,949,404)          | 48,457,400     | -            | 46,969,837 |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTE TO SUPPLEMENTARY INFORMATION  
June 30, 2018**

---

The District accounts for all operating activity including accruals in the Education sub-fund. An interfund receivable or payable is recorded to reflect the amount due to/due from each individual sub-fund to which the transaction relates. The District is reported as a single enterprise fund at the basic financial statement level. All interfund activity between the various sub-funds is eliminated at the combining sub-fund level. Therefore, the total column on the Combining Schedules, included in the supplementary information, is correct in relation to the basic financial statements.

## **SPECIAL REPORTS SECTION**

Richland Community College  
Community College District #537

CERTIFICATION OF CHARGEBACK REIMBURSEMENT FOR THE FISCAL YEAR 2019

ALL FISCAL YEAR 2018 NONCAPITAL AUDITED OPERATING EXPENDITURES  
FROM THE FOLLOWING FUNDS:

|                                                                                                                                                  |                  |                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| 1. Education Fund                                                                                                                                | \$ 12,489,119    |                  |
| 2. Operations and Maintenance Fund                                                                                                               | 1,690,916        |                  |
| 3. Public Building Commission Operations and Maintenance Fund                                                                                    | -                |                  |
| 4. Bond and Interest Fund                                                                                                                        | 723,371          |                  |
| 5. Public Building Commission Rental Fund                                                                                                        | -                |                  |
| 6. Restricted Purposes Fund                                                                                                                      | 7,842,339        |                  |
| 7. Audit Fund                                                                                                                                    | 55,322           |                  |
| 8. Liability, Protection, and Settlement Fund                                                                                                    | 1,273,810        |                  |
| 9. Auxiliary Enterprises Fund (subsidy only)                                                                                                     | <u>54,425</u>    |                  |
| 10. TOTAL NONCAPITAL EXPENDITURES (sum of lines 1-9)                                                                                             |                  | 24,129,302       |
| 11. Depreciation on capital outlay expenditures (equipment, buildings, and fixed equipment paid from sources other than state and federal funds) | <u>1,886,254</u> |                  |
| 12. TOTAL COST INCLUDED (line 10 plus line 11)                                                                                                   |                  | 26,015,556       |
| 13. Total certified semester credit hours for FY 2018                                                                                            | <u>44,519.6</u>  |                  |
| 14. PER CAPITA COST (line 12 divided by line 13)                                                                                                 |                  | 584.36           |
| 15. All FY 2018 state and federal operating grants for noncapital expenditures, except ICCB grants                                               | <u>6,920,785</u> |                  |
| 16. FY 2018 state and federal grants per semester credit hour (line 15 divided by line 13)                                                       |                  | 155.45           |
| 17. District's average ICCB grant rate (excluding equalization grants) for FY 2019                                                               |                  | 33.73            |
| 18. District's student tuition and fee rate per semester credit hour for FY 2019                                                                 |                  | <u>147.00</u>    |
| 19. Chargeback reimbursement per semester credit hour (line 14 less lines 16, 17 and 18)                                                         |                  | <u>\$ 248.18</u> |

Approved:   
Chief Fiscal Officer

11/1/2018  
Date

Approved:   
Chief Executive Officer

11/1/2018  
Date

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**ALL FUNDS SUMMARY -  
UNIFORM FINANCIAL STATEMENT NO. 1  
Year ended June 30, 2018**

|                                                          | Education<br>Fund | Operations and<br>Maintenance<br>Fund | Restricted<br>Purposes<br>Fund | Audit<br>Fund |
|----------------------------------------------------------|-------------------|---------------------------------------|--------------------------------|---------------|
| Fund balance (deficit), July 1, 2017                     | \$ 1,381,152      | 773,110                               | (65,957)                       | 45,492        |
| Revenues:                                                |                   |                                       |                                |               |
| Local taxes                                              | 6,642,759         | 911,925                               |                                | 63,486        |
| ICCB grants                                              | 1,943,115         |                                       | 359,990                        |               |
| Other state revenue                                      |                   |                                       | 552,446                        |               |
| Federal revenue                                          |                   |                                       | 6,105,036                      |               |
| Student tuition and fees                                 | 6,463,487         | 409,068                               |                                |               |
| Other revenue                                            | 358,256           | 396,000                               | 897,617                        | 925           |
| Total revenues                                           | 15,407,617        | 1,716,993                             | 7,915,089                      | 64,411        |
| Expenditures:                                            |                   |                                       |                                |               |
| Instruction                                              | 7,193,829         |                                       | 541,650                        |               |
| Academic support                                         | 831,829           |                                       | 1,500                          |               |
| Public services                                          | 1,110             |                                       |                                |               |
| Student services                                         | 1,138,951         |                                       | 934,289                        |               |
| Auxiliary services                                       |                   |                                       |                                |               |
| Operations and maintenance                               |                   | 1,642,651                             |                                |               |
| Institutional support                                    | 2,870,554         |                                       | 13,761                         | 55,322        |
| Scholarships, student grant, waivers                     | 393,266           |                                       | 6,442,792                      |               |
| Debt principal and interest                              | 68,370            | 97,172                                |                                |               |
| Total expenditures                                       | 12,497,909        | 1,739,823                             | 7,933,992                      | 55,322        |
| Excess (deficiency) of revenues over<br>(under) expenses | 2,909,708         | (22,830)                              | (18,903)                       | 9,089         |
| Other financing sources (uses):                          |                   |                                       |                                |               |
| Debt proceeds                                            |                   | 39,919                                |                                |               |
| Net operating transfers                                  | (9,248)           |                                       | 51,434                         |               |
| Fund balance (deficit), June 30, 2018                    | \$ 4,281,612      | 790,199                               | (33,426)                       | 54,581        |

See Independent Auditors' Report.

| Liability,<br>Protection and<br>Settlement Fund | Bond and<br>Interest<br>Fund | Operations and<br>Maintenance<br>Fund (Restricted) | Auxiliary<br>Enterprise<br>Fund | Trust and<br>Agency<br>Fund | Working<br>Cash<br>Fund | Total      |
|-------------------------------------------------|------------------------------|----------------------------------------------------|---------------------------------|-----------------------------|-------------------------|------------|
| 860,981                                         | 43,183                       | 1,228,069                                          | 1,055,463                       | -                           | 8,349,893               | 13,671,386 |
| 1,571,114                                       | 3,311,750                    | 321,406                                            |                                 |                             |                         | 12,822,440 |
|                                                 |                              |                                                    |                                 |                             |                         | 2,303,105  |
|                                                 |                              |                                                    |                                 |                             |                         | 552,446    |
|                                                 |                              |                                                    |                                 |                             |                         | 6,105,036  |
| 10,584                                          |                              |                                                    | 11,495                          |                             |                         | 6,894,634  |
| 21,492                                          | 8,241                        | 2,970,497                                          | 2,474,836                       |                             | 92,354                  | 7,220,218  |
| 1,603,190                                       | 3,319,991                    | 3,291,903                                          | 2,486,331                       | -                           | 92,354                  | 35,897,879 |
|                                                 |                              |                                                    | 357,639                         |                             |                         | 8,093,118  |
|                                                 |                              |                                                    |                                 |                             |                         | 833,329    |
|                                                 |                              |                                                    | 330,903                         |                             |                         | 332,013    |
|                                                 |                              |                                                    |                                 |                             |                         | 2,073,240  |
|                                                 |                              |                                                    | 1,640,965                       |                             |                         | 1,640,965  |
| 188,296                                         |                              | 3,947,355                                          | 137,090                         |                             |                         | 5,915,392  |
| 1,085,514                                       | 2,500                        |                                                    |                                 |                             |                         | 4,027,651  |
|                                                 | 4,040,871                    |                                                    |                                 |                             |                         | 6,836,058  |
|                                                 |                              |                                                    |                                 |                             |                         | 4,206,413  |
| 1,273,810                                       | 4,043,371                    | 3,947,355                                          | 2,466,597                       | -                           | -                       | 33,958,179 |
| 329,380                                         | (723,380)                    | (655,452)                                          | 19,734                          | -                           | 92,354                  | 1,939,700  |
|                                                 | 739,024                      | 215,086                                            |                                 |                             |                         | 994,029    |
|                                                 |                              |                                                    | 54,425                          |                             | (92,354)                | 4,257      |
| 1,190,361                                       | 58,827                       | 787,703                                            | 1,129,622                       | -                           | 8,349,893               | 16,609,372 |

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**SUMMARY OF CAPITAL ASSETS AND DEBT -  
UNIFORM FINANCIAL STATEMENT NO. 2  
Year ended June 30, 2018**

|                                 | Balance<br>July 1, 2017 | Additions          | Deletions          | Balance<br>June 30, 2018 |
|---------------------------------|-------------------------|--------------------|--------------------|--------------------------|
| <b>Fixed Assets:</b>            |                         |                    |                    |                          |
| Land and site improvements      | \$ 1,059,441            |                    |                    | <b>1,059,441</b>         |
| Furniture and equipment         | 12,089,377              | 1,254,018          | (364,223)          | <b>12,979,172</b>        |
| Buildings                       | 52,980,020              | 6,198,863          |                    | <b>59,178,883</b>        |
| Building improvements           | 8,489,505               | 3,424,481          |                    | <b>11,913,986</b>        |
| Construction in process         | 2,877,611               | 10,743             | (2,877,611)        | <b>10,743</b>            |
| <b>Total</b>                    | <b>77,495,954</b>       | <b>10,888,105</b>  | <b>(3,241,834)</b> | <b>85,142,225</b>        |
| <b>Accumulated depreciation</b> | <b>(33,891,275)</b>     | <b>(2,396,279)</b> | <b>364,218</b>     | <b>(35,923,336)</b>      |
| <b>Net fixed assets</b>         | <b>43,604,679</b>       | <b>8,491,826</b>   | <b>(2,877,616)</b> | <b>49,218,889</b>        |
| <b>Long-term Debt:</b>          |                         |                    |                    |                          |
| Capital lease obligations       | 316,443                 | 174,919            | (154,794)          | <b>336,568</b>           |
| General obligation bonds        | 18,985,000              | 820,000            | (3,320,000)        | <b>16,485,000</b>        |
| <b>Total long-term debt</b>     | <b>\$ 19,301,443</b>    | <b>994,919</b>     | <b>(3,474,794)</b> | <b>16,821,568</b>        |

See Independent Auditors' Report.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**OPERATING FUNDS REVENUES AND EXPENDITURES -  
UNIFORM FINANCIAL STATEMENT NO. 3  
Year ended June 30, 2018**

|                                | Education<br>Fund | Operations and<br>Maintenance<br>Fund | Total<br>Operating<br>Funds |
|--------------------------------|-------------------|---------------------------------------|-----------------------------|
| Operating revenues by source:  |                   |                                       |                             |
| Local government revenue:      |                   |                                       |                             |
| Current property taxes         | \$ 6,257,535      | 911,925                               | 7,169,460                   |
| Replacement taxes              | 385,224           |                                       | 385,224                     |
| Total local government revenue | 6,642,759         | 911,925                               | 7,554,684                   |
| State government:              |                   |                                       |                             |
| ICCB credit hour grants        | 1,666,305         |                                       | 1,666,305                   |
| ICCB equalization grants       | 50,000            |                                       | 50,000                      |
| ICCB CTE Formula Grant         | 226,810           |                                       | 226,810                     |
| Total state government         | 1,943,115         | -                                     | 1,943,115                   |
| Student tuition and fees:      |                   |                                       |                             |
| Tuition                        | 5,765,210         | 326,254                               | 6,091,464                   |
| Fees                           | 698,277           | 82,814                                | 781,091                     |
| Total student tuition and fees | 6,463,487         | 409,068                               | 6,872,555                   |
| Other sources:                 |                   |                                       |                             |
| Interest on investments        | 25,460            | 105                                   | 25,565                      |
| Bookstore                      | 86,452            |                                       | 86,452                      |
| Facility rental                |                   | 270,487                               | 270,487                     |
| Gifts                          | 150,000           |                                       | 150,000                     |
| Miscellaneous                  | 96,344            | 125,408                               | 221,752                     |
| Total other sources            | 358,256           | 396,000                               | 754,256                     |
| Total revenues                 | 15,407,617        | 1,716,993                             | 17,124,610                  |
| Less nonoperating items:       |                   |                                       |                             |
| Tuition chargeback revenue     |                   |                                       |                             |
| Adjusted revenues              | \$ 15,407,617     | 1,716,993                             | 17,124,610                  |

(Continued)

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**OPERATING FUNDS REVENUES AND EXPENDITURES -  
UNIFORM FINANCIAL STATEMENT NO. 3 (Continued)  
Year ended June 30, 2018**

|                                      | Education<br>Fund | Operations and<br>Maintenance<br>Fund | Total<br>Operating<br>Funds |
|--------------------------------------|-------------------|---------------------------------------|-----------------------------|
| Expenditures by program:             |                   |                                       |                             |
| Instruction                          | \$ 7,193,829      |                                       | 7,193,829                   |
| Academic support                     | 831,829           |                                       | 831,829                     |
| Public services                      | 1,110             |                                       | 1,110                       |
| Student services                     | 1,138,951         |                                       | 1,138,951                   |
| Institutional support                | 2,870,554         |                                       | 2,870,554                   |
| Scholarships, student grant, waivers | 393,266           |                                       | 393,266                     |
| Operations and maintenance           | 68,370            | 1,739,823                             | 1,808,193                   |
| Total expenditures by program        | 12,497,909        | 1,739,823                             | 14,237,732                  |
| Less nonoperating items:             |                   |                                       |                             |
| Tuition chargeback                   |                   |                                       |                             |
| Adjusted expenditures                | 12,497,909        | 1,739,823                             | 14,237,732                  |
| Expenditures by object:              |                   |                                       |                             |
| Salaries                             | 8,997,773         | 176,822                               | 9,174,595                   |
| Employee benefits                    | 1,884,783         | 40,190                                | 1,924,973                   |
| Contractual services                 | 375,796           | 566,079                               | 941,875                     |
| General materials and supplies       | 542,595           | 114,679                               | 657,274                     |
| Conference and meeting expense       | 98,829            | 831                                   | 99,660                      |
| Fixed charges                        | 113,189           | 282,253                               | 395,442                     |
| Utilities                            | 2,940             | 510,062                               | 513,002                     |
| Capital outlay                       | 12,145            | 48,907                                | 61,052                      |
| Other                                | 469,859           |                                       | 469,859                     |
| Total expenditures by object         | 12,497,909        | 1,739,823                             | 14,237,732                  |
| Less nonoperating items:             |                   |                                       |                             |
| Tuition chargeback                   |                   |                                       |                             |
| Adjusted expenditures                | \$ 12,497,909     | 1,739,823                             | 14,237,732                  |

See Independent Auditors' Report.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**RESTRICTED PURPOSES FUND REVENUES AND EXPENDITURES -  
UNIFORM FINANCIAL STATEMENT NO. 4  
Year ended June 30, 2018**

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Revenues by source:

State government:

|                                        |            |
|----------------------------------------|------------|
| ICCB - Adult Education                 | \$ 359,990 |
| Illinois Secretary of State            | 67,000     |
| Department of Corrections              |            |
| Illinois Student Assistance Commission | 256,030    |
| Other state sources                    | 229,416    |

Total state government 912,436

Federal government:

|                                              |           |
|----------------------------------------------|-----------|
| U.S. Department of Education                 | 5,638,566 |
| U.S. Department of Energy                    | 28,602    |
| U.S. Department of Health and Human Services | -         |
| U.S. Department of Transportation            | 310,490   |
| U.S. Department of Veterans Affairs          | 127,378   |

Total federal government 6,105,036

Other sources 897,617

Total Restricted Purposes Fund revenues 7,915,089

Expenditures by program:

|                                       |           |
|---------------------------------------|-----------|
| Instruction                           | 541,650   |
| Academic support                      | 1,500     |
| Public services                       |           |
| Student services                      | 934,289   |
| Operations and maintenance            |           |
| Institutional support                 | 13,761    |
| Scholarships, student grants, waivers | 6,442,792 |

Total Restricted Purposes Fund expenditures by program 7,933,992

Expenditures by object:

|                                         |           |
|-----------------------------------------|-----------|
| Salaries                                | 739,738   |
| Employee benefits                       | 193,369   |
| Contractual services                    | 264,290   |
| General materials and supplies          | 76,373    |
| Travel and conference/meetings expenses | 44,644    |
| Fixed charges                           | 58,739    |
| Utilities                               | -         |
| Capital outlay                          | 136,718   |
| Other                                   | 6,420,121 |

Total Restricted Purposes Fund expenditures by object \$ 7,933,992

See Independent Auditors' Report.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**CURRENT FUNDS - EXPENDITURES BY ACTIVITY -  
UNIFORM FINANCIAL STATEMENT NO. 5  
Year ended June 30, 2018**

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|                                           |              |
|-------------------------------------------|--------------|
| Instruction:                              |              |
| Instructional programs                    | \$ 7,924,266 |
| Other                                     | 168,852      |
|                                           | <hr/>        |
| Total instruction                         | 8,093,118    |
|                                           | <hr/>        |
| Academic support:                         |              |
| Library center                            | 210,794      |
| Instructional materials center            | 180          |
| Academic computing support                | 319,853      |
| Other                                     | 302,502      |
|                                           | <hr/>        |
| Total academic support                    | 833,329      |
|                                           | <hr/>        |
| Student services:                         |              |
| Admissions and records                    | 239,601      |
| Counseling and career guidance            | 623,111      |
| Financial aid administration              | 237,737      |
| Social and cultural development           | 220,665      |
| Administration                            | 588,042      |
| Other                                     | 164,084      |
|                                           | <hr/>        |
| Total student services                    | 2,073,240    |
|                                           | <hr/>        |
| Public service/continuing education:      |              |
| Community education                       | 158,470      |
| Community services                        | 107,025      |
| Administration                            | 66,518       |
| Other                                     | -            |
|                                           | <hr/>        |
| Total public service/continuing education | 332,013      |
|                                           | <hr/>        |
| Auxiliary services                        | 1,640,965    |
|                                           | <hr/>        |

(Continued)

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**CURRENT FUNDS - EXPENDITURES BY ACTIVITY -  
UNIFORM FINANCIAL STATEMENT NO. 5 (Continued)  
Year ended June 30, 2018**

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|                                           |                             |
|-------------------------------------------|-----------------------------|
| Operations and maintenance of plant:      |                             |
| Maintenance                               | 442,461                     |
| Custodial services                        | 668,565                     |
| Grounds                                   | 82,815                      |
| Campus security                           | 17,036                      |
| Transportation                            | 13,245                      |
| Utilities                                 | 537,494                     |
| Administration                            | 86,955                      |
| Other                                     | 4,066,821                   |
|                                           | <hr/>                       |
| Total operations and maintenance of plant | 5,915,392                   |
|                                           | <hr/>                       |
| Institutional support:                    |                             |
| Executive management                      | 613,557                     |
| Fiscal operations                         | 229,106                     |
| Community relations                       | 240,875                     |
| Administrative support services           | 218,532                     |
| Board of trustees                         | 44,401                      |
| General institution                       | 555,631                     |
| Administrative data processing            | 632,282                     |
| Other                                     | 1,493,267                   |
|                                           | <hr/>                       |
| Total institutional support               | 4,027,651                   |
|                                           | <hr/>                       |
| Scholarships, student grants, waivers     | 6,836,058                   |
|                                           | <hr/>                       |
| Debt principal and interest payments      | 4,206,413                   |
|                                           | <hr/>                       |
| Total current funds expenditures          | <u><u>\$ 33,958,179</u></u> |

NOTE: Current funds include the Education, Operations and Maintenance, Auxiliary Enterprise, Restricted Purposes, Audit, and Liability Protection and Settlement funds.

See Independent Auditors' Report.



# May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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STEVEN R. GROHNE  
MARK S. WOOD  
CRAIG T. NEGANGARD  
DAVID S. BROWN

## INDEPENDENT AUDITORS' REPORT

The Board of Trustees  
Richland Community College  
Community College District #537  
Decatur, Illinois

### Report on the Financial Statements

We have audited the accompanying balance sheets of Richland Community College, Community College District #537's (the District) State Adult Education and Family Literacy Grant Programs as of June 30, 2018, and the related statements of revenues, expenditures, and changes in fund balances for the year then ended and notes to financial statements - state grant programs.

### Management's Responsibility for the Financial Statements

These financial statements are the responsibility of the District's management. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

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 guidelines of the Illinois Community College Board *Fiscal Management Manual*. 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 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 also reviewed the compliance with the provisions of the agreement between the District and the Illinois Community College Board. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District's State Adult Education and Family Literacy Grants as of June 30, 2018, and the changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

The accompanying balance sheets and statements of revenues and expenditures were prepared for the purpose of complying with the terms of the ICCB Grants and are not intended to be a complete presentation of the District's revenue and expenditures in conformity with accounting principles generally accepted in the United States of America.

### Other Matters

Our audit was conducted for the purpose of forming opinions on the balance sheets of the District State Adult Education and Family Literacy Grant Programs as of June 30, 2018, and the related statements of revenues, expenditures and changes in fund balance for the year then ended. The Schedule of Expenditure Amounts and Percentages for ICCB Grant Funds Only is presented for purposes of additional analysis and is not a required part of these financial statements. The Schedule of Expenditure Amounts and Percentages for ICCB Grant Funds Only is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare these financial statements. The information has been subjected to the auditing procedures applied in the audit of these financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to these financial statements as a whole.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the terms, covenants, provisions, or conditions of the agreements, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above-referenced terms, covenants, provisions, or conditions of the agreements, insofar as they relate to accounting matters.

*May, Cocayne + King P.C.*

Decatur, Illinois  
November 12, 2018

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATE ADULT EDUCATION AND FAMILY LITERACY RESTRICTED GRANTS -  
BALANCE SHEET  
June 30, 2018**

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|                                             | State<br>Basic | Performance | Total  |
|---------------------------------------------|----------------|-------------|--------|
| <b><u>ASSETS</u></b>                        |                |             |        |
| Cash                                        | \$             | 84          | 84     |
| Other receivables                           | 54,402         | 18,355      | 72,757 |
| Due from other funds                        | 1,331          | 10,887      | 12,218 |
|                                             |                |             |        |
| TOTAL ASSETS                                | 55,733         | 29,326      | 85,059 |
|                                             |                |             |        |
| <b><u>LIABILITIES AND FUND BALANCES</u></b> |                |             |        |
| Accrued expenses                            | 690            |             | 690    |
| Due to other funds                          | 55,043         | 29,326      | 84,369 |
|                                             |                |             |        |
| Fund balance - reserved for encumbrances    |                |             |        |
|                                             |                |             |        |
| TOTAL LIABILITIES AND<br>FUND BALANCES      | \$ 55,733      | 29,326      | 85,059 |

See Independent Auditors' Report.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATE ADULT EDUCATION AND FAMILY LITERACY RESTRICTED GRANTS -  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year ended June 30, 2018**

|                                     | State<br>Basic | Performance | Total   |
|-------------------------------------|----------------|-------------|---------|
| Revenue:                            |                |             |         |
| Grant revenue                       | \$ 258,975     | 101,015     | 359,990 |
| Expenditures by program:            |                |             |         |
| Instruction                         | 177,264        | 4,827       | 182,091 |
| Student services - records          | 13,680         | 8,908       | 22,588  |
| Student services - counseling       | 21,202         | 693         | 21,895  |
| Student activities                  | 17,021         |             | 17,021  |
| Workforce coordination              | 385            |             | 385     |
| Assessment testing                  | 15,723         |             | 15,723  |
| Literacy services                   | 11,875         |             | 11,875  |
| Subtotal by program                 | 257,150        | 14,428      | 271,578 |
| Program support:                    |                |             |         |
| General administration              | 160            | 86,368      | 86,528  |
| Grant training                      | 1,665          | 219         | 1,884   |
| Subtotal program support            | 1,825          | 86,587      | 88,412  |
| Total costs                         | 258,975        | 101,015     | 359,990 |
| Excess of expenditures over revenue | -              | -           | -       |
| Fund balance, beginning             |                |             |         |
| Fund balance, ending                | \$ -           | -           | -       |

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**STATE ADULT EDUCATION AND FAMILY LITERACY RESTRICTED GRANTS -  
EXPENDITURE AMOUNTS AND PERCENTAGE FOR ICCB GRANT FUNDS ONLY  
Year ended June 30, 2018**

---

| State Basic                        | Audited Expenditure Amount | Actual Expenditure Percentage |
|------------------------------------|----------------------------|-------------------------------|
| Instruction (45% minimum required) | \$ 177,264                 | 68%                           |
| General Administration             | 160                        | 0%                            |

| State Performance      | Audited Expenditure Amount | Actual Expenditure Percentage |
|------------------------|----------------------------|-------------------------------|
| General Administration | 86,368                     | 86%                           |

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS - STATE GRANT PROGRAMS  
June 30, 2018**

---

**Note 1 - Summary of Significant Accounting Policies**

**General:** The accompanying statements include only those transactions resulting from the Illinois Community College Board (ICCB) Adult Education and Family Literacy grants programs. These transactions have been accounted for in a Restricted Purpose Sub-Fund.

**Basis of Accounting:** The statements have been prepared on the accrual basis of accounting and the current financial resources measurement focus. Expenditures include all accounts payable representing liabilities for goods and services actually received as of June 30, 2018. Funds obligated for goods prior to June 30 for which the goods are received prior to August 31, if any, are recorded as encumbrances. Unexpended funds are reflected as a reduction to fund balance and a liability due to the ICCB by October 15.

**Capital Assets:** Capital asset purchases are recorded as expenditures - capital outlay and not capitalized on the grant financial statements, but are capitalized in the basic financial statements.

**Note 2 - Payments of Prior Year Encumbrances**

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

**Note 3 - Background Information on State Grant Activity**

**Unrestricted Grants:**

Base Operating Grants - General operating funds provided to colleges based upon credit enrollment.

Performance Grants - Grants provided to colleges based on measures for advancing success of students who are academically or financially at risk and focus on increasing college course, certificate, and degree completion.

Small College Grants - Funds provided to colleges with full-time equivalent enrollments of less than 2,500 students. Intended to help small colleges pay for some of the "fixed costs" of operating a smaller institution.

Equalization Grants - Grants provided to institutions with less than the statewide average local tax dollars available per full-time equivalent student.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO FINANCIAL STATEMENTS - STATE GRANT PROGRAMS (Continued)  
June 30, 2018**

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**Note 3 - Background Information on State Grant Activity, continued**

**Restricted Adult Education Grants/State:**

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 for the purpose of providing adults in the community, and other instruction as may be necessary to increase their qualifications for employment or other means of self-support and 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 child care facilities or provision.

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



# May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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DAVID S. BROWN

## INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED

Board of Trustees  
Richland Community College  
Community College District #537  
Decatur, Illinois

We have examined the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims Are Filed and the Reconciliation of Total Semester Credit Hours of Richland Community College, Community College District #537 (the District) for the year ended June 30, 2018.

### Management's Responsibility

The Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed is the responsibility of the District's management. Management's responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule.

### Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our examination. Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the guidelines of the Illinois Community College Board's *Fiscal Management Manual*, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with statutory requirements.

### Opinion

In our opinion, the Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed and the Reconciliation of Total Semester present fairly, in all material respects, the student enrollment and other bases upon which claims are filed and the reconciliation of semester credit hours of the District as of June 30, 2018, in conformity with the Illinois Community College Board's *Fiscal Management Manual*.

*May, Cocagne & King P.C.*

Decatur, Illinois  
November 12, 2018

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED  
Year ended June 30, 2018**

| (Notes 1 and 2)<br>Categories:                     | Total Reimbursable<br>Semester Credit Hours by Term |            |              |            |              |            | (Note 3)<br>Total |
|----------------------------------------------------|-----------------------------------------------------|------------|--------------|------------|--------------|------------|-------------------|
|                                                    | Summer                                              |            | Fall         |            | Spring       |            |                   |
|                                                    | Unrestricted                                        | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |                   |
| Baccalaureate                                      | 2,342.5                                             |            | 11,593.0     |            | 10,757.0     |            | 24,692.5          |
| Business Occupational                              | 126.0                                               |            | 1,145.0      |            | 1,334.0      |            | 2,605.0           |
| Technical Occupational                             | 426.0                                               |            | 3,043.0      |            | 3,235.5      |            | 6,704.5           |
| Health Occupational                                | 503.5                                               |            | 2,312.0      |            | 2,468.0      |            | 5,283.5           |
| Remedial/Development                               | 243.0                                               |            | 1,936.0      |            | 1,169.0      |            | 3,348.0           |
| Adult Basic Education/Adult<br>Secondary Education |                                                     | 75.0       |              | 905.5      |              | 905.6      | 1,886.1           |
| Total credit hours<br>certified                    | 3,641.0                                             | 75.0       | 20,029.0     | 905.5      | 18,963.5     | 905.6      | 44,519.6          |

Note 1: Unrestricted credit hours are supported with 50% or more of unrestricted sources of funding and are reimbursable if they meet all eligibility requirements.

Note 2: Restricted credit hours are supported with more than 50% of restricted sources of funding.

Note 3: Total of unrestricted and restricted should equal the S-3 record totals.

|                                            | Attending<br>In-District | Attending<br>Out-of-District<br>on Chargeback<br>or Contractual<br>Agreement | Total            |
|--------------------------------------------|--------------------------|------------------------------------------------------------------------------|------------------|
| Semester credit hours (all terms)          | 40,645.5                 | 12.0                                                                         | 40,657.5         |
| District 2017 Equalized Assessed Valuation |                          |                                                                              | \$ 2,283,875,652 |

| Correctional Semester Credit<br>Hours by Term   |        |      |        |       |
|-------------------------------------------------|--------|------|--------|-------|
| Categories:                                     | Summer | Fall | Spring | Total |
| Baccalaureate                                   | -      | -    | -      | -     |
| Business Occupational                           | -      | -    | -      | -     |
| Technical Occupational                          | -      | -    | -      | -     |
| Health Occupational                             | -      | -    | -      | -     |
| Remedial/Development                            | -      | -    | -      | -     |
| Adult Basic Education/Adult Secondary Education | -      | -    | -      | -     |
| Total                                           | -      | -    | -      | -     |

| Dual Credit and Dual Enrollment<br>Hours by Term |              |            |              |            |              |            |
|--------------------------------------------------|--------------|------------|--------------|------------|--------------|------------|
| Categories:                                      | Summer       |            | Fall         |            | Spring       |            |
|                                                  | Unrestricted | Restricted | Unrestricted | Restricted | Unrestricted | Restricted |
| Dual Credit                                      | 38.0         |            | 2,332.0      |            | 3,042.0      |            |
| Dual Enrollment                                  | 35.0         |            | 52.0         |            | 108.0        |            |
| Total credit hours<br>certified                  | 73.0         | -          | 2,384.0      | -          | 3,150.0      | -          |

See Independent Auditors' Report.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**RECONCILIATION OF TOTAL SEMESTER CREDIT HOURS  
Year ended June 30, 2018**

**RECONCILIATION OF TOTAL SEMESTER CREDIT HOURS**

|                                                    | Total<br>Unrestricted<br>Credit<br>Hours | Total<br>Unrestricted<br>Credit Hours<br>Certified<br>to the ICCB | Difference | Total<br>Restricted<br>Credit Hours | Total<br>Restricted<br>Credit Hours<br>Certified to<br>the ICCB | Difference |
|----------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|------------|-------------------------------------|-----------------------------------------------------------------|------------|
| Categories:                                        |                                          |                                                                   |            |                                     |                                                                 |            |
| Baccalaureate                                      | 24,692.5                                 | 24,692.5                                                          |            | -                                   | -                                                               |            |
| Business Occupational                              | 2,605.0                                  | 2,605.0                                                           |            |                                     |                                                                 |            |
| Technical Occupational                             | 6,704.5                                  | 6,704.5                                                           |            | -                                   | -                                                               |            |
| Health Occupational                                | 5,283.5                                  | 5,283.5                                                           |            |                                     |                                                                 |            |
| Remedial/Development                               | 3,348.0                                  | 3,348.0                                                           |            |                                     |                                                                 |            |
| Adult Basic Education/Adult<br>Secondary Education |                                          |                                                                   |            | 1,886.1                             | 1,886.1                                                         |            |
| Total credit hours                                 | 42,633.5                                 | 42,633.5                                                          | -          | 1,886.1                             | 1,886.1                                                         | -          |

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

|                                                                     | Total<br>Attending | Total<br>Attending<br>as Certified<br>to the ICCB | Difference |
|---------------------------------------------------------------------|--------------------|---------------------------------------------------|------------|
| Reimbursable in-district residents                                  | 40,645.5           | 40,645.5                                          |            |
| Reimbursable out-of-district on chargeback or contractual agreement | 12.0               | 12.0                                              |            |
| Total credit hours                                                  | 40,657.5           | 40,657.5                                          | -          |

**RECONCILIATION OF TOTAL CORRECTIONAL SEMESTER CREDIT HOURS**

|                                                 | Total<br>Correctional<br>Credit<br>Hours | Total<br>Correctional<br>Credit Hours<br>Certified<br>to the ICCB | Difference |
|-------------------------------------------------|------------------------------------------|-------------------------------------------------------------------|------------|
| Categories:                                     |                                          |                                                                   |            |
| Baccalaureate                                   | -                                        | -                                                                 | -          |
| Business Occupational                           | -                                        | -                                                                 | -          |
| Technical Occupational                          | -                                        | -                                                                 | -          |
| Health Occupational                             | -                                        | -                                                                 | -          |
| Remedial/Development                            | -                                        | -                                                                 | -          |
| Adult Basic Education/Adult Secondary Education | -                                        | -                                                                 | -          |
| Total credit hours                              | -                                        | -                                                                 | -          |

**RECONCILIATION OF TOTAL DUAL CREDIT/DUAL ENROLLMENT HOURS**

|                    | Total<br>Unrestricted<br>Credit<br>Hours | Total<br>Unrestricted<br>Credit Hours<br>Certified<br>to the ICCB | Difference | Total<br>Restricted<br>Credit Hours | Total<br>Restricted<br>Credit Hours<br>Certified to<br>the ICCB | Difference |
|--------------------|------------------------------------------|-------------------------------------------------------------------|------------|-------------------------------------|-----------------------------------------------------------------|------------|
| Dual Credit        | 5,412.0                                  | 5,412.0                                                           |            |                                     |                                                                 |            |
| Dual Enrollment    | 195.0                                    | 195.0                                                             |            |                                     |                                                                 |            |
| Total credit hours | 5,607.0                                  | 5,607.0                                                           | -          | -                                   | -                                                               | -          |

See Independent Auditors' Report.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**RESIDENCY VERIFICATION PROCESS (Unaudited)  
June 30, 2018**

---

A student is considered to be a resident of District 537 if the student's legal residency is within the boundaries of Community College District 537 and can be established thirty days prior to the beginning date of a semester.

Residency is verified by the Admissions and Records office personnel. When the Admission Information Form (AIF) is submitted, one of the following may be used for verification:

- Illinois driver's license
- Voter registration card
- Property tax statement
- Land line phone bill
- Power bill rent receipt

When the verification is provided, the Admission and Records personnel initial the AIF and write down which item was used for verification.

Students unable to show proof of district residency are sent a letter reminding them that they must bring in proof of residency or face out of district charges. All new and any out of district students moving in district must show proof of residency.

Students who are currently enrolled in a high school within District 537 and taking classes at Richland Community College are considered to be residents.

Students who are enrolled in a correctional program are coded as out of district students. Students who live out of district but work in District 537 at least 35 hours a week are coded out of district but may pay in-district tuition with an employer-signed affidavit.

International students are coded as out of district.

## **FEDERAL AWARDS - COMPLIANCE SECTION**



# May, Cocagne & King, P.C.

Certified Public Accountants and Consultants

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## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Trustees  
Richland Community College  
Community College District #537  
Decatur, Illinois

### Report on Compliance for Each Major Federal Program

We have audited Richland Community College - Community College District #537 (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 District'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 on compliance for each major federal program. However, our audit does not provide a legal determination on the District's compliance.

### Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have direct and material effect on each of its major federal programs for the year ended June 30, 2018.

### Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 District's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance 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 compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mary, Cosayne & King P.C.*

Decatur, Illinois  
November 12, 2018

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**Year ended June 30, 2018**

| <u>Federal Grantor/Pass-through<br/>Grantor/Program or Cluster Title</u> | <u>CFDA<br/>Number</u> | <u>Pass-through<br/>Grantor's number</u> | <u>Federal<br/>Expenditures</u> | <u>Passed Through<br/>to Subrecipients</u> |
|--------------------------------------------------------------------------|------------------------|------------------------------------------|---------------------------------|--------------------------------------------|
| <b>U.S. Department of Education</b>                                      |                        |                                          |                                 |                                            |
| Student financial aid (direct) cluster:                                  |                        |                                          |                                 |                                            |
| Federal Pell Grant Program                                               | * 84.063               |                                          | \$ 3,612,540                    |                                            |
| Federal Work - Study Program                                             | * 84.033               |                                          | 64,399                          |                                            |
| Federal Direct Loan Program                                              | * 84.268               |                                          | 1,381,686                       |                                            |
| Federal Supplemental Educational Opportunity Grant                       | * 84.007               |                                          | 45,460                          |                                            |
| Total student financial aid (direct) cluster                             |                        |                                          | 5,104,085                       | -                                          |
| TRIO - Student Support Services                                          | 84.042A                | P042A151646                              | 248,258                         | -                                          |
| Pass-through Illinois Community College Board:                           |                        |                                          |                                 |                                            |
| Vocational educational basic grants:                                     |                        |                                          |                                 |                                            |
| Perkins IV                                                               | 84.048                 | CTE 53714                                | 185,457                         | -                                          |
| Federal Adult Basic Education<br>(Adult Education & Family Literacy)     | 84.002A                | 53701                                    | 125,239                         | -                                          |
| Bridging the Gap                                                         | 84.367                 |                                          | 15,602                          | -                                          |
| <b>Total U.S. Department of Education</b>                                |                        |                                          | 5,678,641                       | -                                          |
| <b>U.S. Department of Transportation</b>                                 |                        |                                          |                                 |                                            |
| Pass-through Illinois Community College Board:                           |                        |                                          |                                 |                                            |
| Highway Construction Training                                            | 20.205                 | 17HCCTP537                               | 310,491                         | -                                          |
| <b>U.S. Department of Veterans Affairs</b>                               |                        |                                          |                                 |                                            |
| Post 9/11 Grant                                                          | 64.028                 |                                          | 74,273                          | -                                          |
| <b>U.S. Department of Energy</b>                                         |                        |                                          |                                 |                                            |
| Pass-through Archer Daniels Midland (ADM):                               |                        |                                          |                                 |                                            |
| Sequestration Grant                                                      | 81.134                 | DE-FE-0001547                            | 8,275                           |                                            |
| Intelligent Monitoring System                                            | 81.089                 | DE-FE-0026517                            | 17,566                          |                                            |
| Carbon SAFE Illinois                                                     | 81.089                 |                                          | 2,761                           |                                            |
| <b>Total U.S. Department of Energy</b>                                   |                        |                                          | 28,602                          | -                                          |
| <b>U.S. Department of Labor</b>                                          |                        |                                          |                                 |                                            |
| WIOA (direct) cluster:                                                   |                        |                                          |                                 |                                            |
| WIA/WIOA Adult Prog Welding & Workplace Skills                           | 17.258                 |                                          | 4,834                           | -                                          |
| <b>U.S. Department of Housing and Urban Development</b>                  |                        |                                          |                                 |                                            |
| Pass-through City of Decatur:                                            |                        |                                          |                                 |                                            |
| Community Development Block Grant                                        | 14.218                 |                                          | 9,397                           | -                                          |
| <b>U.S. Department of Agriculture</b>                                    |                        |                                          |                                 |                                            |
| Pass-through Northeast Community College:                                |                        |                                          |                                 |                                            |
| Rural Development Cooperative Agreement Program                          |                        |                                          | 3,628                           | -                                          |
| <b>Total Federal Expenditures</b>                                        |                        |                                          | <b>\$ 6,109,866</b>             | <b>-</b>                                   |

\* Major Program

See Notes to Financial Statements.

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year ended June 30, 2018**

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**Note A - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Richland Community College, Community College District #537 (the "District") and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note B - Loans and Loan Guarantees**

For the year ended June 30, 2018, Richland Community College acted as a pass-through agency for Federal Direct Loans (subsidized and unsubsidized) to students in the amount of \$ 1,381,686.

**Note C - Other**

The District did not receive any non-cash assistance through federal award programs during the year ended June 30, 2018. In addition, there was no insurance in effect during the year which came through federal sources.

**Note D - Indirect Cost Rate**

The District has not elected to use the 10% de Minimis indirect cost rate allowed under the Uniform Guidance,

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year ended June 30, 2018**

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None

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year ended June 30, 2018**

---

**Section I - Summary of Auditors' Results:**

*Financial Statements*

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported
- Noncompliance material to financial statements noted? ☐ Yes ☒ No

*Federal Awards*

Internal control over major federal programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Type of auditors' report issued on  
compliance for major federal programs:

Unmodified

Any audit findings disclosed that are  
required to be reported in accordance with  
section 510(a) of OMB Circular A-133?

☐ Yes ☒ No

Identification of major federal programs:

CFDA Number(s)

Name of Federal Program or Cluster

84.007, 84.033,  
84.063, 84.268

Student Financial Aid Cluster (Federal Supplemental Educational  
Opportunity Grant, Federal Work Study, Pell, Direct Loan)

Dollar threshold used to distinguish between  
type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

☒ Yes ☐ No

**RICHLAND COMMUNITY COLLEGE  
COMMUNITY COLLEGE DISTRICT #537**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
Year ended June 30, 2018**

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**Section II - Financial Statement Findings**

None

**Section III - Federal Awards Findings and Questioned Costs:**

None

**Richland Community College**  
**STUDENT GOVERNMENT ASSOCIATION**  
**BOARD REPORT**

*November 2018*

**Student Trustee: Nathan Buggar**

---

**President:** Eddie Boliard

**Vice-President:** Keyari Page

**Secretary/Treasurer:** Emily Deberry

---

**Student Engagement Activities:**

- 11/20: Trivia
- 11/29: Blood Drive
- 12/3: Pre-Finals Massages
- 12/4: Art Bazaar
- 12/5: Bingo!
- 12/6: Cookie Celebration



**Commitment   Respect   Excellence   Accountability   Diversity**

**MONTHLY REPORT OF RICHLAND COMMUNITY COLLEGE  
AGREEMENTS/CONTRACTS**

**AUTHORIZED BY PRESIDENT VALDEZ FOR THE MONTH OF  
OCTOBER 2018**

- |            |                                                                                                                                                                                            |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10/29/2018 | Dr. Valdez signed a Clinical Affiliation Agreement between Richland Community College and HSH Medical Group.                                                                               |
| 10/15/2018 | Dr. Valdez signed a Career and Technical Education – Perkins Postsecondary Grant Agreement between the State of Illinois, Illinois Community College Board and Richland Community College. |

TO: Board of Trustees

FROM: Dr. Cris Valdez 

DATE: November 20, 2018

SUBJECT: Consent Agenda

Mr. Chairman, Members of the Board of Trustees, the following items are presented as a consent agenda to be acted upon within the same motion. Any Board member may remove the item from the consent agenda to be acted upon separately. Supporting documentation for the consent agenda items are attached.

Therefore, it is recommended that the Board of Trustees approve the following:

- A. Authorization in compliance with 5 Illinois compiled Statutes 120/2.06
- B. Time and Place for 2019 Regular Meetings

Thank you.

TO: Board of Trustees

FROM: Dr. Cris Valdez 

DATE: November 20, 2018

SUBJECT: Authorization in compliance with 5 Illinois Compiled Statutes 120/2.06  
(Destruction of Closed Session Audio Recordings)

Mr. Chairman, Members of the Board, Section 120/2.06 of the Illinois Open Meetings Act states that the verbatim record of a closed session may be destroyed without notification to or the approval of a records commission or the State Archivist under the Local Records Act or the State Records Act no less than 18 months after the completion of the meeting recorded.

In addition, the Act states that the verbatim record may be destroyed only after the public body approves the destruction of a particular recording and the public body approves minutes of the closed session that complies with requirements for written minutes.

At this time, the verbatim recording of the closed session held May 16, 2017 has met the required 18-month period.

**Therefore, it is recommended that the Board of Trustees authorize the destruction of the verbatim record of the May 16, 2017 closed session.**



TO: Board of Trustees

FROM: Cris Valdez

DATE: November 20, 2018

SUBJECT: Time and Place for 2019 Regular Meetings

Mr. Chairman, Members of the Board, Section 2.02 (a) of the Open Meetings Act requires every public body to give public notice of the schedule of regular meetings at the beginning of each calendar or fiscal year and shall state the regular dates, times, and places of such meetings.

Below are the proposed dates for the calendar year 2019. Meetings will be held at 5:30 p.m. in the Board Room (N 154) of the College, unless otherwise noted.

Tuesday, January 15, 2019  
Tuesday, February 19, 2019  
Tuesday, March 19, 2019  
Tuesday, April 16, 2019  
Tuesday, May 21, 2019  
Tuesday, June 18, 2019  
Tuesday, July 16, 2019  
Tuesday, August 20, 2019  
Tuesday, September 17, 2019  
Tuesday, October 15, 2019  
Tuesday, November 19, 2019  
Tuesday, December 17, 2019

**Therefore, it is recommended that the Board of Trustees set the time and place of its regular monthly meetings to be the third Tuesday of each month (unless otherwise noted) to be convened at 5:30 p.m. in the Board Room (N 154) of the College, as presented.**

Thank you.

Richland Community College  
One College Park  
Decatur, Illinois 62521



## MEMORANDUM

## BUSINESS SERVICES

**To:** Dr. Cris Valdez

**From:** Greg Florian  
Clay Gerhard

**Date:** November 1, 2018

**Re:** Approval of Purchase – Motorola APX 6000 Radio System

The new Richland Department of Public Safety is in need of a radio system to communicate with the Central Illinois Regional Dispatch Center. Staff have reviewed several vendors and options available through the State Bid process and have identified the Motorola APX 6000 radio system as the best available option.

The scope of this purchase includes four portable police radios, a base radio for the office, chargers, and accessories. Also included in this price is all the necessary programming to allow the Public Safety Department to communicate directly with the Central Illinois Regional Dispatch Center and other law enforcement agencies.

Motorola Solutions, through sales agency Clear Talk Illinois Cooperative Association, has a state contract (Starcom21, IL DIT7016660) that allows law enforcement agencies to purchase Motorola radio systems at a significantly reduced cost. The cost for the base unit and 4 mobile radio units is \$18,439.25. Signal booster antennas and equipment will be needed in order to have sufficient coverage inside of the campus building. The cost for the additional equipment is estimated at \$6,500. Once the radios are on-site, college staff will test reception and transmission to assure that it is necessary to purchase the additional equipment.

The funding for this purchase will come from PLS Fund balance.

***Therefore, it is recommended that the College award the purchase to Motorola/Clear Talk Illinois Cooperative Association of Decatur and authorize the College administration to execute a contract with the company not-to-exceed \$25,000.***

We are available to answer any questions you may have.

Richland Community College  
One College Park  
Decatur, Illinois 62521



## MEMORANDUM

## BUSINESS SERVICES

**To:** Board of Trustees  
Dr. Cris Valdez

**From:** Greg Florian  
Clay Gerhard

**Date:** November 1, 2018

**Re:** Approval of Bid - CDL Training Truck

Richland Community College was awarded the Workforce Development Grant through the Department of Commerce and Economic Opportunity. One of the focus areas addresses the shortage in Commercial Drivers License holders by training an additional 25 individuals over the course of the grant. In order to expand the capacity of the current program, Richland needs another truck. Bids were taken for the cost of leasing one truck with three vendors responding.

Because of the grant funding, the lease is for nine months with an option to extend on a month-to-month basis for a period not to exceed 5 years. This will allow the College to cancel the lease should the grant funding be discontinued at the end of this fiscal year or if a re-appropriation is not made.

The scope of this bid includes a semi-truck that is 2013 or newer and specially outfitted with five seats enabling four students and an instructor to safely travel on the roadways. All maintenance and service of the vehicle is included in the lease and must be completed within a 20-minute radius of the College to minimize down time of the program.

A public bid opening was held on September 27, 2018 with the proposals as follows:

|                                        |                   |
|----------------------------------------|-------------------|
| Shippers Rental Company – Quincy IL    | \$2,100 per month |
| Springfield Idealease – Springfield IL | \$2,165 per month |
| Penske Truck Leasing – East Peoria IL  | \$2,310 per month |

Shipper Rental (Mack Truck) is the current vendor for the other College leased trucks and has provide quality equipment and services.

***Therefore, it is recommended that the College award the bid to Shippers Rental Company of Quincy and authorize the College administration to execute a contract with the company for a total of \$2,100 per month for 9 months with an option to continue at the same rate for an additional 51 months.***

We are available to answer any questions you may have.





## MEMORANDUM

## BUSINESS SERVICES

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**To:** Board of Trustees  
Dr. Crist Valdez

**From:** Greg Florian  
Clay Gerhard *Greg Florian*

**Date:** November 6, 2018

**Re:** Request for approval of a Protection, Health, & Safety Project to Repair and Replace Center Core HVAC units

This project includes replacing air handler #3 (AHU 3) and the remaining variable air volume units (VAV) that serve the first floor. These units have reached the end of their useful life and have been repaired when possible. However, repairs are increasingly more costly and it has become necessary to replace the 30-year-old units with more efficient equipment. Maintaining proper temperature in the areas has become increasingly difficult with the non-functioning VAV valves.

AEX has surveyed the units and certified that this project meets the requirement to qualify for a PH&S project.

Attached is Resolution No. 19-2 certifying the College does not have other sufficient funding to undertake this project and that this project meets the requirements to extend a tax levy for the funding. The approved Resolution will be submitted with the College's tax levy in December. A tax rate of approximately \$.013 per \$100 EAV will fund this project.

The College's debt service levy will be decreasing in 2019 allowing for this PH&S levy to be extended while the College's overall levy will be reduced.

ICCB approval of the projects is no longer required. However, all of the certifications by the Architects and Engineers remain unchanged as well as certification by the Board of Trustees. We have received the certifications from the A/E's and with approval of the attached Resolution No. 19-2 that will provide Board of Trustees certification.

### **Justification:**

Air handler #3 serves the Center Core and a portion of the East Wing. This air handler is original to the building installed in 1989 and has reached the end of its useful life. Various components have failed including the "pan" which collects condensation and prevents water from leaking to the first floor. Over the past year, the unit has continued to deteriorate causing disruptions to classes and caused damage to the ceilings and carpet below the mechanical room.

This project also replaces the remaining variable air volume boxes that control individual room temperatures on the first floor that were not replaced as part of the Carrol Center renovation project.

### **Scope of Work**

The project will consist of removing AHU #3 and return fan #3 and associated electrical equipment. The ductwork that serves the areas from AHU #3 would then be adjusted and reconnected to AHU #2. Return fan #2 would also be replaced in this project. Replace remaining pneumatically controlled VAVs with electronic VAVs

**Budget:** \$302,238

|                      |               |
|----------------------|---------------|
| Construction         | 261,678       |
| A&E                  | 13,084        |
| Contingency          | <u>27,476</u> |
| Total Estimated Cost | 302,238       |

**Therefore, it is recommended that the Board of Trustees approve the project listed above at a total cost of \$302,200 and approve Resolution No. 19-2 authorizing the a tax levy sufficient to fund this project.**

**RICHLAND COMMUNITY COLLEGE  
DISTRICT NO. 537  
ONE COLLEGE PARK  
DECATUR, ILLINOIS 62521**

**RESOLUTION NO. 19-2: RESOLUTION TO APPROVE PROTECTION, HEALTH, AND  
SAFETY PROJECT and TAX LEVY**

WHEREAS, pursuant to the provisions of the statutes of the State of Illinois, Community College District #537, is authorized to complete necessary projects dealing with health or safety of students, employees or visitors; and

WHEREAS, there is a need for repair and alteration of certain facilities of Richland Community College District #537; and

WHEREAS, Section 805/3-20.3.01 of the Public Community College Act authorizes the Board of Trustees, by proper resolution which specifically identifies the projects, to use protection, health, and safety tax levy proceeds to pay for such repairs or alterations; and

WHEREAS, there are not sufficient funds available in the Operation and Maintenance Fund to complete the project and the college has no available balance of protection, health & safety monies from previous projects; and

WHEREAS, the Board has received a report from licensed professional architects and engineers certifying that the following projects at Richland Community College requires repair and alterations, as defined in ICCB Rule 1501.601; and

WHEREAS, the project recommended for repair and alterations is:

| <b><u>Project Name</u></b>   | <b><u>Budget Amount</u></b> |
|------------------------------|-----------------------------|
| Center Core HVAC Replacement | \$302,200                   |

WHEREAS, the Board certifies this project also meets the requirements of 805/3-20.3.01 of the Public Community College Act and is a necessary project for energy conservation, health or safety, environmental protection, or handicapped accessibility and not routine maintenance projects.

NOW, BE IT RESOLVED by the Board of Trustees of Richland Community College District #537, as follows:

1. The recitals set forth above are incorporated herein and made a part hereof.
2. The physical facilities described in the project set forth above require

alterations or repairs and are necessary to insure the \_\_\_\_\_ of Richland Community College facilities.

3. There are not sufficient funds available in the Operation and Maintenance Fund of Richland Community College to complete the project set forth above.
4. The Board approved the completion of the Protection, Health, and Safety project as described below:

| 5.                           | <table><tr><th><u>Project Name</u></th><th><u>Budget Amount</u></th></tr><tr><td>Center Core HVAC Replacement</td><td>\$302,200</td></tr></table> | <u>Project Name</u> | <u>Budget Amount</u> | Center Core HVAC Replacement | \$302,200 |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------|------------------------------|-----------|
| <u>Project Name</u>          | <u>Budget Amount</u>                                                                                                                              |                     |                      |                              |           |
| Center Core HVAC Replacement | \$302,200                                                                                                                                         |                     |                      |                              |           |

6. The Administration is authorized to execute all documents, and to take all actions necessary, for approval and completion of these projects consistent with Ill. Rev. Stat. Ch. 122 Paragraph 103-20.301 (and all other applicable statutes) and 23 Illinois Administrative Code Section 1501.608 (and all other applicable regulations).
7. The Board authorizes a Protection, Health, and Safety tax levy sufficient to fund the estimated cost of this project.

COMMUNITY COLLEGE DISTRICT NO. 537  
OF MACON, CHRISTIAN, DEWITT, LOGAN,  
MOULTRIE, PIATT, SANGAMON, AND SHELBY  
COUNTIES, AND STATE OF ILLINOIS

BY: \_\_\_\_\_  
Tom Ritter, Chairman

ATTEST:

\_\_\_\_\_  
Bishop Wayne Dunning, Secretary

DATE November 20, 2018 (SEAL)

TO: Board of Trustees

FROM: Dr. Cristobal Valdez 

DATE: November 20, 2018

SUBJECT: Adoption of College Academic Calendar for Fall 2019 through Summer 2022

Mr. Chairman, members of the Board, the College Calendar for Fall 2018 through Summer 2022 is presented for adoption. The members of the Calendar Committee are Kona Jones, Chair, Alex Berry, Robin Bollhorst, Jody Burtnett, Ellen Colbeck, Dr. Denise Crews, Greg Florian, Dr. Laurie Hughes, Andy Hynds, Elizabeth Jackson, Meredith Johnson-Palmer, James Jones, Kathy Lee, Jessica Pickel, Dr. Isaac Zuniga, & Diana Watts.

The proposed calendar has been reviewed by the Richland Federation of Teachers, Local 4262.

Kona Jones and Alex Berry will be available to answer any questions you may have.

**Therefore, it is recommended that the Board of Trustees adopt the 2019-2022 College Calendar, as presented.**

Aug 15 Classes start  
Dec 6 Classes end

## Fall 2019

fa2019

| Sun   | Mon                   | Tue                   | Wed                   | Thu                       | Fri                          | Sat                            |
|-------|-----------------------|-----------------------|-----------------------|---------------------------|------------------------------|--------------------------------|
| 8/11  | 8/12                  | 8/13                  | 8/14                  | 8/15<br>1                 | 8/16<br>2                    | 8/17<br>1                      |
| 8/18  | 8/19<br>3             | 8/20<br>4             | 8/21<br>5             | 8/22<br>6                 | 8/23<br>7                    | 8/24<br>2                      |
| 8/25  | 8/26<br>8             | 8/27<br>Farm Progress | 8/28<br>Farm Progress | 8/29<br>9                 | 8/30<br>10                   | 8/31<br>3                      |
| 9/1   | 9/2<br>Labor Day      | 9/3<br>11             | 9/4<br>12             | 9/5<br>13                 | 9/6<br>14                    | 9/7<br>4                       |
| 9/8   | 9/9<br>15             | 9/10<br>16            | 9/11<br>17            | 9/12<br>18                | 9/13<br>19                   | 9/14<br>5                      |
| 9/15  | 9/16<br>20            | 9/17<br>21            | 9/18<br>22            | 9/19<br>23                | 9/20<br>24                   | 9/21<br>6                      |
| 9/22  | 9/23<br>25            | 9/24<br>26            | 9/25<br>27            | 9/26<br>28                | 9/27<br>29                   | 9/28<br>7                      |
| 9/29  | 9/30<br>30            | 10/1<br>31            | 10/2<br>32            | 10/3<br>33                | 10/4<br>34                   | 10/5<br>8                      |
| 10/6  | 10/7<br>35            | 10/8<br>36            | 10/9<br>37            | 10/10<br>38               | 10/11<br>Fall Break          | 10/12<br>9                     |
| 10/13 | 10/14<br>39           | 10/15<br>40           | 10/16<br>41           | 10/17<br>42               | 10/18<br>43                  | 10/19<br>10                    |
| 10/20 | 10/21<br>44           | 10/22<br>45           | 10/23<br>46           | 10/24<br>47               | 10/25<br>48                  | 10/26<br>11                    |
| 10/27 | 10/28<br>49           | 10/29<br>50           | 10/30<br>51           | 10/31<br>52               | 11/1<br>53                   | 11/2<br>12                     |
| 11/3  | 11/4<br>54            | 11/5<br>55            | 11/6<br>56            | 11/7<br>57                | 11/8<br>58                   | 11/9<br>13                     |
| 11/10 | 11/11<br>Veterans Day | 11/12<br>59           | 11/13<br>60           | 11/14<br>61               | 11/15<br>62                  | 11/16<br>14                    |
| 11/17 | 11/18<br>63           | 11/19<br>64           | 11/20<br>65           | 11/21<br>66               | 11/22<br>67                  | 11/23<br>15                    |
| 11/24 | 11/25<br>68           | 11/26<br>69           | 11/27<br>70           | 11/28<br>Thanksgiving Day | 11/29<br>Thanksgiving Friday | 11/30<br>Thanksgiving Saturday |
| 12/1  | 12/2<br>71            | 12/3<br>72            | 12/4<br>73            | 12/5<br>74                | 12/6<br>75                   | 12/7<br>16                     |
| 12/8  | 12/9<br>Final Exams   | 12/10<br>Final Exams  | 12/11<br>Final Exams  | 12/12<br>Final Exams      | 12/13                        | 12/14                          |

Instructional Days

14

15

15

16

15

16

Jan 15 Classes start

## Spring 2020

sp2020

May 8 Classes end

| Sun                 | Mon                                         | Tue                  | Wed                  | Thu                  | Fri                            | Sat                  |
|---------------------|---------------------------------------------|----------------------|----------------------|----------------------|--------------------------------|----------------------|
| 1/12                | 1/13                                        | 1/14                 | 1/15<br>1            | 1/16<br>2            | 1/17<br>3                      | 1/18<br>1            |
| 1/19                | 1/20<br>Martin Luther<br>King, Jr. Birthday | 1/21<br>4            | 1/22<br>5            | 1/23<br>6            | 1/24<br>7                      | 1/25<br>2            |
| 1/26                | 1/27<br>8                                   | 1/28<br>9            | 1/29<br>10           | 1/30<br>11           | 1/31<br>12                     | 2/1<br>3             |
| 2/2                 | 2/3<br>13                                   | 2/4<br>14            | 2/5<br>15            | 2/6<br>16            | 2/7<br>17                      | 2/8<br>4             |
| 2/9                 | 2/10<br>18                                  | 2/11<br>19           | 2/12<br>20           | 2/13<br>21           | 2/14<br>22                     | 2/15<br>5            |
| 2/16                | 2/17<br>23                                  | 2/18<br>24           | 2/19<br>25           | 2/20<br>26           | 2/21<br>27                     | 2/22<br>6            |
| 2/23                | 2/24<br>28                                  | 2/25<br>29           | 2/26<br>30           | 2/27<br>31           | 2/28<br>32                     | 2/29<br>7            |
| 3/1                 | 3/2<br>33                                   | 3/3<br>34            | 3/4<br>35            | 3/5<br>36            | 3/6<br>Women in<br>Agriculture | 3/7<br>8             |
| 3/8<br>Spring Break | 3/9<br>Spring Break                         | 3/10<br>Spring Break | 3/11<br>Spring Break | 3/12<br>Spring Break | 3/13<br>Spring Break           | 3/14<br>Spring Break |
| 3/15                | 3/16<br>37                                  | 3/17<br>38           | 3/18<br>39           | 3/19<br>40           | 3/20<br>41                     | 3/21<br>9            |
| 3/22                | 3/23<br>42                                  | 3/24<br>43           | 3/25<br>44           | 3/26<br>45           | 3/27<br>46                     | 3/28<br>10           |
| 3/29                | 3/30<br>47                                  | 3/31<br>48           | 4/1<br>49            | 4/2<br>50            | 4/3<br>51                      | 4/4<br>11            |
| 4/5                 | 4/6<br>52                                   | 4/7<br>53            | 4/8<br>54            | 4/9<br>55            | 4/10<br>Spring Holiday         | 4/11<br>12           |
| 4/12<br>Easter      | 4/13<br>56                                  | 4/14<br>57           | 4/15<br>58           | 4/16<br>59           | 4/17<br>60                     | 4/18<br>13           |
| 4/19                | 4/20<br>61                                  | 4/21<br>62           | 4/22<br>63           | 4/23<br>64           | 4/24<br>65                     | 4/25<br>14           |
| 4/26                | 4/27<br>66                                  | 4/28<br>67           | 4/29<br>68           | 4/30<br>69           | 5/1<br>70                      | 5/2<br>15            |
| 5/3                 | 5/4<br>71                                   | 5/5<br>72            | 5/6<br>73            | 5/7<br>74            | 5/8<br>75                      | 5/9<br>16            |
| 5/10                | 5/11<br>Final Exams                         | 5/12<br>Final Exams  | 5/13<br>Final Exams  | 5/14<br>Final Exams  | 5/15                           | 5/16                 |

Instructional Days

14

15

16

16

14

16

Jun 1 Classes start  
Jul 21 Classes end

## Summer 2020

su2020

| Sun  | Mon                                  | Tue        | Wed                 | Thu                 | Fri                    | Sat                     |
|------|--------------------------------------|------------|---------------------|---------------------|------------------------|-------------------------|
| 5/31 | 6/1<br>1                             | 6/2<br>2   | 6/3<br>3            | 6/4<br>4            | 6/5<br>Closed Fridays  | 6/6                     |
| 6/7  | 6/8<br>5                             | 6/9<br>6   | 6/10<br>7           | 6/11<br>8           | 6/12<br>Closed Fridays | 6/13                    |
| 6/14 | 6/15<br>9                            | 6/16<br>10 | 6/17<br>11          | 6/18<br>12          | 6/19<br>Closed Fridays | 6/20                    |
| 6/21 | 6/22<br>13                           | 6/23<br>14 | 6/24<br>15          | 6/25<br>16          | 6/26<br>Closed Fridays | 6/27                    |
| 6/28 | 6/29<br>17                           | 6/30<br>18 | 7/1<br>19           | 7/2<br>20           | 7/3<br>Closed Fridays  | 7/4<br>Independence Day |
| 7/5  | 7/6<br>Independence Day (Celebrated) | 7/7<br>21  | 7/8<br>22           | 7/9<br>23           | 7/10<br>Closed Fridays | 7/11                    |
| 7/12 | 7/13<br>24                           | 7/14<br>25 | 7/15<br>26          | 7/16<br>27          | 7/17<br>Closed Fridays | 7/18                    |
| 7/19 | 7/20<br>28                           | 7/21<br>29 | 7/22<br>Final Exams | 7/23<br>Final Exams | 7/24<br>Closed Fridays | 7/25                    |

Instructional Days      7                      8                      7                      7                      0                      0

Aug 17 Classes start  
Dec 4 Classes end

## Fall 2020

fa2020

| Sun   | Mon                 | Tue                 | Wed                   | Thu                       | Fri                          | Sat                            |
|-------|---------------------|---------------------|-----------------------|---------------------------|------------------------------|--------------------------------|
| 8/16  | 8/17<br>1           | 8/18<br>2           | 8/19<br>3             | 8/20<br>4                 | 8/21<br>5                    | 8/22<br>1                      |
| 8/23  | 8/24<br>6           | 8/25<br>7           | 8/26<br>8             | 8/27<br>9                 | 8/28<br>10                   | 8/29<br>2                      |
| 8/30  | 8/31<br>11          | 9/1<br>12           | 9/2<br>13             | 9/3<br>14                 | 9/4<br>15                    | 9/5<br>3                       |
| 9/6   | 9/7<br>Labor Day    | 9/8<br>16           | 9/9<br>17             | 9/10<br>18                | 9/11<br>19                   | 9/12<br>4                      |
| 9/13  | 9/14<br>20          | 9/15<br>21          | 9/16<br>22            | 9/17<br>23                | 9/18<br>24                   | 9/19<br>5                      |
| 9/20  | 9/21<br>25          | 9/22<br>26          | 9/23<br>27            | 9/24<br>28                | 9/25<br>29                   | 9/26<br>6                      |
| 9/27  | 9/28<br>30          | 9/29<br>31          | 9/30<br>32            | 10/1<br>33                | 10/2<br>34                   | 10/3<br>7                      |
| 10/4  | 10/5<br>35          | 10/6<br>36          | 10/7<br>37            | 10/8<br>38                | 10/9<br>Fall Break           | 10/10<br>8                     |
| 10/11 | 10/12<br>39         | 10/13<br>40         | 10/14<br>41           | 10/15<br>42               | 10/16<br>43                  | 10/17<br>9                     |
| 10/18 | 10/19<br>44         | 10/20<br>45         | 10/21<br>46           | 10/22<br>47               | 10/23<br>48                  | 10/24<br>10                    |
| 10/25 | 10/26<br>49         | 10/27<br>50         | 10/28<br>51           | 10/29<br>52               | 10/30<br>53                  | 10/31<br>11                    |
| 11/1  | 11/2<br>54          | 11/3<br>55          | 11/4<br>56            | 11/5<br>57                | 11/6<br>58                   | 11/7<br>12                     |
| 11/8  | 11/9<br>59          | 11/10<br>60         | 11/11<br>Veterans Day | 11/12<br>61               | 11/13<br>62                  | 11/14<br>13                    |
| 11/15 | 11/16<br>63         | 11/17<br>64         | 11/18<br>65           | 11/19<br>66               | 11/20<br>67                  | 11/21<br>14                    |
| 11/22 | 11/23<br>68         | 11/24<br>69         | 11/25<br>70           | 11/26<br>Thanksgiving Day | 11/27<br>Thanksgiving Friday | 11/28<br>Thanksgiving Saturday |
| 11/29 | 11/30<br>71         | 12/1<br>72          | 12/2<br>73            | 12/3<br>74                | 12/4<br>75                   | 12/5<br>15                     |
| 12/6  | 12/7<br>Final Exams | 12/8<br>Final Exams | 12/9<br>Final Exams   | 12/10<br>Final Exams      | 12/11                        | 12/12                          |

Instructional Days

15

16

15

15

14

15

Jan 14 Classes start

Spring 2021

sp2021

May 7 Classes end

| Sun                  | Mon                                         | Tue                  | Wed                  | Thu                  | Fri                   | Sat                  |
|----------------------|---------------------------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|
| 1/10                 | 1/11                                        | 1/12                 | 1/13                 | 1/14<br>1            | 1/15<br>2             | 1/16<br>1            |
| 1/17                 | 1/18<br>Martin Luther<br>King, Jr. Birthday | 1/19<br>3            | 1/20<br>4            | 1/21<br>5            | 1/22<br>6             | 1/23<br>2            |
| 1/24                 | 1/25<br>7                                   | 1/26<br>8            | 1/27<br>9            | 1/28<br>10           | 1/29<br>11            | 1/30<br>3            |
| 1/31                 | 2/1<br>12                                   | 2/2<br>13            | 2/3<br>14            | 2/4<br>15            | 2/5<br>16             | 2/6<br>4             |
| 2/7                  | 2/8<br>17                                   | 2/9<br>18            | 2/10<br>19           | 2/11<br>20           | 2/12<br>21            | 2/13<br>5            |
| 2/14                 | 2/15<br>22                                  | 2/16<br>23           | 2/17<br>24           | 2/18<br>25           | 2/19<br>26            | 2/20<br>6            |
| 2/21                 | 2/22<br>27                                  | 2/23<br>28           | 2/24<br>29           | 2/25<br>30           | 2/26<br>31            | 2/27<br>7            |
| 2/28                 | 3/1<br>32                                   | 3/2<br>33            | 3/3<br>34            | 3/4<br>35            | 3/5<br>36             | 3/6<br>8             |
| 3/7                  | 3/8<br>37                                   | 3/9<br>38            | 3/10<br>39           | 3/11<br>40           | 3/12<br>41            | 3/13<br>9            |
| 3/14<br>Spring Break | 3/15<br>Spring Break                        | 3/16<br>Spring Break | 3/17<br>Spring Break | 3/18<br>Spring Break | 3/19<br>Spring Break  | 3/20<br>Spring Break |
| 3/21                 | 3/22<br>42                                  | 3/23<br>43           | 3/24<br>44           | 3/25<br>45           | 3/26<br>46            | 3/27<br>10           |
| 3/28                 | 3/29<br>47                                  | 3/30<br>48           | 3/31<br>49           | 4/1<br>50            | 4/2<br>Spring Holiday | 4/3<br>11            |
| 4/4<br>Easter        | 4/5<br>51                                   | 4/6<br>52            | 4/7<br>53            | 4/8<br>54            | 4/9<br>55             | 4/10<br>12           |
| 4/11                 | 4/12<br>56                                  | 4/13<br>57           | 4/14<br>58           | 4/15<br>59           | 4/16<br>60            | 4/17<br>13           |
| 4/18                 | 4/19<br>61                                  | 4/20<br>62           | 4/21<br>63           | 4/22<br>64           | 4/23<br>65            | 4/24<br>14           |
| 4/25                 | 4/26<br>66                                  | 4/27<br>67           | 4/28<br>68           | 4/29<br>69           | 4/30<br>70            | 5/1<br>15            |
| 5/2                  | 5/3<br>71                                   | 5/4<br>72            | 5/5<br>73            | 5/6<br>74            | 5/7<br>75             | 5/8<br>16            |
| 5/9                  | 5/10<br>Final Exams                         | 5/11<br>Final Exams  | 5/12<br>Final Exams  | 5/13<br>Final Exams  | 5/14                  | 5/15                 |

Instructional Days

14

15

15

16

15

16

Jun 1 Classes start  
Jul 21 Classes end

## Summer 2021

su2021

| Sun                     | Mon                                  | Tue        | Wed                 | Thu                 | Fri                    | Sat  |
|-------------------------|--------------------------------------|------------|---------------------|---------------------|------------------------|------|
| 5/30                    | 5/31<br>Memorial Day                 | 6/1<br>1   | 6/2<br>2            | 6/3<br>3            | 6/4<br>Closed Fridays  | 6/5  |
| 6/6                     | 6/7<br>4                             | 6/8<br>5   | 6/9<br>6            | 6/10<br>7           | 6/11<br>Closed Fridays | 6/12 |
| 6/13                    | 6/14<br>8                            | 6/15<br>9  | 6/16<br>10          | 6/17<br>11          | 6/18<br>Closed Fridays | 6/19 |
| 6/20                    | 6/21<br>12                           | 6/22<br>13 | 6/23<br>14          | 6/24<br>15          | 6/25<br>Closed Fridays | 6/26 |
| 6/27                    | 6/28<br>16                           | 6/29<br>17 | 6/30<br>18          | 7/1<br>19           | 7/2<br>Closed Fridays  | 7/3  |
| 7/4<br>Independence Day | 7/5<br>Independence Day (Celebrated) | 7/6<br>20  | 7/7<br>21           | 7/8<br>22           | 7/9<br>Closed Fridays  | 7/10 |
| 7/11                    | 7/12<br>23                           | 7/13<br>24 | 7/14<br>25          | 7/15<br>26          | 7/16<br>Closed Fridays | 7/17 |
| 7/18                    | 7/19<br>27                           | 7/20<br>28 | 7/21<br>Final Exams | 7/22<br>Final Exams | 7/23<br>Closed Fridays | 7/24 |

Instructional Days      6                      8                      8                      7                      0                      0

Aug 12 Classes start  
Dec 3 Classes end

## Fall 2021

fa2021

| Sun   | Mon                 | Tue                   | Wed                  | Thu                       | Fri                          | Sat                            |
|-------|---------------------|-----------------------|----------------------|---------------------------|------------------------------|--------------------------------|
| 8/8   | 8/9                 | 8/10                  | 8/11                 | 8/12<br>1                 | 8/13<br>2                    | 8/14<br>1                      |
| 8/15  | 8/16<br>3           | 8/17<br>4             | 8/18<br>5            | 8/19<br>6                 | 8/20<br>7                    | 8/21<br>2                      |
| 8/22  | 8/23<br>8           | 8/24<br>9             | 8/25<br>10           | 8/26<br>11                | 8/27<br>12                   | 8/28<br>3                      |
| 8/29  | 8/30<br>13          | 8/31<br>Farm Progress | 9/1<br>Farm Progress | 9/2<br>14                 | 9/3<br>15                    | 9/4<br>4                       |
| 9/5   | 9/6<br>Labor Day    | 9/7<br>16             | 9/8<br>17            | 9/9<br>18                 | 9/10<br>19                   | 9/11<br>5                      |
| 9/12  | 9/13<br>20          | 9/14<br>21            | 9/15<br>22           | 9/16<br>23                | 9/17<br>24                   | 9/18<br>6                      |
| 9/19  | 9/20<br>25          | 9/21<br>26            | 9/22<br>27           | 9/23<br>28                | 9/24<br>29                   | 9/25<br>7                      |
| 9/26  | 9/27<br>30          | 9/28<br>31            | 9/29<br>32           | 9/30<br>33                | 10/1<br>34                   | 10/2<br>8                      |
| 10/3  | 10/4<br>35          | 10/5<br>36            | 10/6<br>37           | 10/7<br>38                | 10/8<br>Fall Break           | 10/9<br>9                      |
| 10/10 | 10/11<br>39         | 10/12<br>40           | 10/13<br>41          | 10/14<br>42               | 10/15<br>43                  | 10/16<br>10                    |
| 10/17 | 10/18<br>44         | 10/19<br>45           | 10/20<br>46          | 10/21<br>47               | 10/22<br>48                  | 10/23<br>11                    |
| 10/24 | 10/25<br>49         | 10/26<br>50           | 10/27<br>51          | 10/28<br>52               | 10/29<br>53                  | 10/30<br>12                    |
| 10/31 | 11/1<br>54          | 11/2<br>55            | 11/3<br>56           | 11/4<br>57                | 11/5<br>58                   | 11/6<br>13                     |
| 11/7  | 11/8<br>59          | 11/9<br>60            | 11/10<br>61          | 11/11<br>Veterans Day     | 11/12<br>62                  | 11/13<br>14                    |
| 11/14 | 11/15<br>63         | 11/16<br>64           | 11/17<br>65          | 11/18<br>66               | 11/19<br>67                  | 11/20<br>15                    |
| 11/21 | 11/22<br>68         | 11/23<br>69           | 11/24<br>70          | 11/25<br>Thanksgiving Day | 11/26<br>Thanksgiving Friday | 11/27<br>Thanksgiving Saturday |
| 11/28 | 11/29<br>71         | 11/30<br>72           | 12/1<br>73           | 12/2<br>74                | 12/3<br>75                   | 12/4<br>16                     |
| 12/5  | 12/6<br>Final Exams | 12/7<br>Final Exams   | 12/8<br>Final Exams  | 12/9<br>Final Exams       | 12/10                        | 12/11                          |

Instructional Days

15

15

15

15

15

16

Jan 13 Classes start

## Spring 2022

sp2022

May 6 Classes end

| Sun                  | Mon                                         | Tue                  | Wed                  | Thu                  | Fri                    | Sat                  |
|----------------------|---------------------------------------------|----------------------|----------------------|----------------------|------------------------|----------------------|
| 1/9                  | 1/10                                        | 1/11                 | 1/12                 | 1/13<br>1            | 1/14<br>2              | 1/15<br>1            |
| 1/16                 | 1/17<br>Martin Luther<br>King, Jr. Birthday | 1/18<br>3            | 1/19<br>4            | 1/20<br>5            | 1/21<br>6              | 1/22<br>2            |
| 1/23                 | 1/24<br>7                                   | 1/25<br>8            | 1/26<br>9            | 1/27<br>10           | 1/28<br>11             | 1/29<br>3            |
| 1/30                 | 1/31<br>12                                  | 2/1<br>13            | 2/2<br>14            | 2/3<br>15            | 2/4<br>16              | 2/5<br>4             |
| 2/6                  | 2/7<br>17                                   | 2/8<br>18            | 2/9<br>19            | 2/10<br>20           | 2/11<br>21             | 2/12<br>5            |
| 2/13                 | 2/14<br>22                                  | 2/15<br>23           | 2/16<br>24           | 2/17<br>25           | 2/18<br>26             | 2/19<br>6            |
| 2/20                 | 2/21<br>27                                  | 2/22<br>28           | 2/23<br>29           | 2/24<br>30           | 2/25<br>31             | 2/26<br>7            |
| 2/27                 | 2/28<br>32                                  | 3/1<br>33            | 3/2<br>34            | 3/3<br>35            | 3/4<br>36              | 3/5<br>8             |
| 3/6                  | 3/7<br>37                                   | 3/8<br>38            | 3/9<br>39            | 3/10<br>40           | 3/11<br>41             | 3/12<br>9            |
| 3/13<br>Spring Break | 3/14<br>Spring Break                        | 3/15<br>Spring Break | 3/16<br>Spring Break | 3/17<br>Spring Break | 3/18<br>Spring Break   | 3/19<br>Spring Break |
| 3/20                 | 3/21<br>42                                  | 3/22<br>43           | 3/23<br>44           | 3/24<br>45           | 3/25<br>46             | 3/26<br>10           |
| 3/27                 | 3/28<br>47                                  | 3/29<br>48           | 3/30<br>49           | 3/31<br>50           | 4/1<br>51              | 4/2<br>11            |
| 4/3                  | 4/4<br>52                                   | 4/5<br>53            | 4/6<br>54            | 4/7<br>55            | 4/8<br>56              | 4/9<br>12            |
| 4/10                 | 4/11<br>57                                  | 4/12<br>58           | 4/13<br>59           | 4/14<br>60           | 4/15<br>Spring Holiday | 4/16<br>13           |
| 4/17<br>Easter       | 4/18<br>61                                  | 4/19<br>62           | 4/20<br>63           | 4/21<br>64           | 4/22<br>65             | 4/23<br>14           |
| 4/24                 | 4/25<br>66                                  | 4/26<br>67           | 4/27<br>68           | 4/28<br>69           | 4/29<br>70             | 4/30<br>15           |
| 5/1                  | 5/2<br>71                                   | 5/3<br>72            | 5/4<br>73            | 5/5<br>74            | 5/6<br>75              | 5/7<br>16            |
| 5/8                  | 5/9<br>Final Exams                          | 5/10<br>Final Exams  | 5/11<br>Final Exams  | 5/12<br>Final Exams  | 5/13                   | 5/14                 |

Instructional Days

14

15

15

16

15

16

May 31 Classes start  
Jul 20 Classes end

## Summer 2022

su2022

| Sun  | Mon                     | Tue        | Wed                 | Thu                 | Fri                    | Sat  |
|------|-------------------------|------------|---------------------|---------------------|------------------------|------|
| 5/29 | 5/30<br>Memorial Day    | 5/31<br>1  | 6/1<br>2            | 6/2<br>3            | 6/3<br>Closed Fridays  | 6/4  |
| 6/5  | 6/6<br>4                | 6/7<br>5   | 6/8<br>6            | 6/9<br>7            | 6/10<br>Closed Fridays | 6/11 |
| 6/12 | 6/13<br>8               | 6/14<br>9  | 6/15<br>10          | 6/16<br>11          | 6/17<br>Closed Fridays | 6/18 |
| 6/19 | 6/20<br>12              | 6/21<br>13 | 6/22<br>14          | 6/23<br>15          | 6/24<br>Closed Fridays | 6/25 |
| 6/26 | 6/27<br>16              | 6/28<br>17 | 6/29<br>18          | 6/30<br>19          | 7/1<br>Closed Fridays  | 7/2  |
| 7/3  | 7/4<br>Independence Day | 7/5<br>20  | 7/6<br>21           | 7/7<br>22           | 7/8<br>Closed Fridays  | 7/9  |
| 7/10 | 7/11<br>23              | 7/12<br>24 | 7/13<br>25          | 7/14<br>26          | 7/15<br>Closed Fridays | 7/16 |
| 7/17 | 7/18<br>27              | 7/19<br>28 | 7/20<br>Final Exams | 7/21<br>Final Exams | 7/22<br>Closed Fridays | 7/23 |

Instructional Days

6

8

8

7

0

0

Richland Community College  
One College Park  
Decatur, Illinois 62521



## MEMORANDUM

## BUSINESS SERVICES

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**To:** Board of Trustees  
Dr. Crist Valdez

**From:** Greg Florian

**Date:** November 7, 2018

**Re:** Request for approval to participate in the Illinois State Agency for Surplus Property

The Federal Government has a program for disposing of surplus property at substantially reduced costs. The Illinois Department of Central Management Services operates this program. Through this program, property may be acquired by any tax-supported agency such as Richland Community College. In order to participate in this program, the College is required to pass a resolution approving the College's desire to participate. Items included range from furniture, to cell phones, to military trucks, to electric generators. Currently, no purchases are being sought using this program. However, in the event the College would have a need for an item on the list of available equipment, this program could be used.

**Therefore, it is recommended that the Board of Trustees approve Resolution No. 19-3 and direct the Administration to complete the application process to participate in the Illinois State Agency for Surplus property program.**

**RESOLUTION 19-3 FOR PARTICIPATION IN  
STATE OF ILLINOIS  
FEDERAL SURPLUS PROPERTY PROGRAM**

Corporate Name: Richland Community College

Municipality: Richland Community College District 537

City of: Decatur

County of: Macon

STATE OF ILLINOIS

WHEREAS , the Richland Community College has limited fiscal resources available for the procurement of heavy-duty construction equipment, vehicles, commodities, and other property; and

WHEREAS , the State of Illinois' Federal Surplus Property Program offers a variety of surplus property at approximately 5-25 percent of the acquisition value, effectively reducing program costs by acquiring items that have been used to their life expectancy or property that must be replaced for safety or economic reasons; and

WHEREAS , the Richland Community College agrees to the following terms and conditions: to use the surplus property only in the official program which it represents; and upon receipt, agrees to place the surplus property into use within one year; and it agrees that the property shall be used for a period of one year (certain items, eighteen months); that it agrees it will not sell, loan, trade or tear down the property without written consent from the State of Illinois; and

WHEREAS , the Richland Community College understands that surplus property must be used in an authorized program and that personal use or non-use of surplus property is not allowed;

THEREFORE , WE **THE ELECTED** OFFICIALS (or authorized legal/recognized representatives or body) of Richland Community College do hereby consent and decree that the Richland Community College is authorized to participate in the State of Illinois Federal Surplus Property Program.

Secretary: \_\_\_\_\_

Chairman: \_\_\_\_\_

Subscribed and sworn to me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Clerk or Notary: — — — — —

TO: Board of Trustees  
Cris Valdez

FROM: Dr. Isaac Zuniga

DATE: November 20, 2018

SUBJECT: Board Policy Section 4- Student and Academic Services – 4.18 – Third Reading and Adoption

With the recent annual financial aid audit and the significant changes with FA policy, procedures and implementation of the federal financial aid program, a review was recently conducted. The financial aid section of board policy was last reviewed in its entirety in 2015 and as a result several changes and clarification in language related to implementation of policy was necessary.

The review was spearheaded by the Director of Financial Aid (Jody Burnett) and her team and changes were necessary to areas related to Satisfactory Academic Progress, Return to Title IV Funds and Military Benefits. Additionally, it is important to inform the board that a comprehensive review of the remaining subsections of Board Policy Section 4 – Student and Academic Services are currently being reviewed to identify other areas in need of updates/changes.

**Therefore, it is recommended that the Board of Trustees adopt Board Policy Section 4, as presented.**

**4.1 ADMISSION – 6/16/98; revised 8/17/10**

Richland Community College shall admit students in accordance with all qualifications and preferences set forth in Illinois Revised Statutes, 110 ILCS 205/9.07, and in the guidelines established by the Illinois Community College Board.

Eligibility for admission, requirements, procedures, and options are published in the College Catalog.

**4.1.1 Admission to the College – 8/17/10**

Richland Community College is open to all people who

1. Have graduated from high school, or
2. Have received a High School Equivalency Certificate based on the GED test, or
3. Intend to enroll in a GED course, or
4. Are high school or gifted students who have principal/administrator approval to enroll, or

**4.1.1.1 New Student Orientation – 2/21/06; revised 8/17/10, 5/19/15**

New Student Orientation should be attended by all new degree and certificate seeking students. A new student is defined as someone who has not previously completed any college courses at Richland Community College or had taken college courses only as part of a dual credit program.

**4.1.2 Admission to a Program or Courses – 8/17/10**

Admission to the College is not the same as admission to a program of study and/or courses. Admission to a program or courses is based upon previous education, experience, and levels of achievement.

**4.1.2.1 Mandatory Course Placement Testing - 10/01/09; revised 5/17/11, 5/19/15**

Students are required to take placement tests in mathematics, English, and reading before registering for credit courses. These test results, which are valid for the length of time determined administratively, are used to determine a student's eligibility for courses with prerequisites and/or placement into developmental courses (courses numbered 099 or below). Classroom

instructors may conduct additional testing to verify correct placement, and students may be transferred to an alternate course at that time. Once a student has started a sequence of courses, that student may not retest in that area.

These placement exams, cut-off scores, and other criteria have been established by the respective programs' faculty to ensure proper course placement. Individual programs may offer a proficiency exam to alter the sequence of courses required.

### **Exemptions to Course Placement Testing Policy**

Students enrolling at Richland Community College may be exempt from mandatory placement testing if they meet any of the following exemptions:

- A student has successfully completed English and/or mathematics course(s) at an accredited college or university, as recognized by the Higher Education Directory. The level of the course(s) successfully completed determines the level of course(s) for which a student may be eligible.
- A student has earned sufficient ACT (American College Testing) or SAT (Scholastic Aptitude Test) scores as established by appropriate College personnel. The student must submit proper documentation to the Records Office. The ACT or SAT scores must be no more than three years old.
- A student has certified that he or she is not seeking a degree at Richland Community College.
- A student has accumulated no more than 15 credit hours at Richland Community College.
- A student has taken a placement exam identical to Richland Community College's exam at another college or university within the determined time and presents officially validated scores for evaluation prior to registration.

#### **4.1.2.2 Course Placement Retesting – 12/16/03; revised 5/17/11, 5/19/15**

Students tested in mathematics, English, reading, math, or other areas may take one test of each type at no cost. A student may retest by waiting a minimum of twenty-four hours and paying a

retest fee. A student may be allowed to take the test a third time only with appropriate permission and payment of the retest fee. The student is required to retest, at no charge, if 1) the previously determined time has passed since the student tested the first time and 2) the student has not begun a sequence of courses that uses the placement test results.

#### **4.1.2.3 Foreign Language Placement**

Placement in a foreign language course will be determined by a student's previous foreign language education in high school or college. Students who have studied a specific foreign language in high school within the past five years are to begin their study at Richland with the course number determined by the earned quality points as outlined in the College Catalog. Foreign language faculty may grant exceptions, based on individual assessment. All persons whose most recent prior study of the language was more than five years ago should start their college study with the course number 101.

#### **4.1.2.4 Technology Orientation – 5/15/12**

All students enrolling in a course utilizing a learning management system are required to successfully complete the mandatory technology orientation.

#### **4.1.3 Admission to a Program of Study – 6/16/98; revised 8/17/10, 5/19/15**

Each program of study (for example, Nursing, Accounting, Associate in Arts in Teaching, etc.) has specific requirements for admission. These requirements are based on the student's previous education, work experience, and levels of achievement.

Information that may be used in admission to a program includes:

1. A transcript of the student's high school and college records. The student should request a transcript from the school(s) to be sent to the Records Office at Richland.
2. Test scores. Richland generally uses the American College Testing (ACT), Standardized Assessment. Other comparable test results may be submitted if approved by a Richland counselor.
3. Application and personal interview, including related experiences since leaving school or college.

Students may be provisionally admitted to a program, even though they fail

to meet all the requirements. Students provisionally admitted may be required to enroll in developmental courses, take a reduced load, complete further testing, and/or receive career counseling.

Similar procedures may also be applied to students enrolling in individual courses only.

#### **4.1.4 Admission of High School Students and "Gifted" High School Students – 6/16/98; revised 8/17/10, 5/19/15**

High school students may take Richland courses for either application toward a high school diploma or a college credit. Eligibility for enrollment as a high school student is decided as follows:

1. The student is a high school student.
2. The student's high school principal submits the appropriate form stating the student is taking the course(s) for high school or college credit, and has the principal's approval.
3. A high school transcript is submitted to Richland.
4. Tuition may be determined by course and delivery.
5. Final approval for enrollment is then determined by Richland.

**"Gifted students"** are students with exceptionally high academic ability as determined by the students' school and the College.

#### **4.1.5 Student Enrollment Status – 1/16/01; revised 8/17/10**

Verification of student enrollment status, for any purpose, may be obtained only through the Student Records Office. Documentation from other individuals or College offices does not represent an official College record.

### **4.2 RESIDENCY STATUS – 10/19/93; revised 8/17/10**

Students enrolling at Richland Community College shall be classified as resident, non-resident, or out-of-state for tuition and fee purposes.

The college is authorized to require such written documents, affidavits, verifications, or other evidence as are deemed necessary to determine the classification of the student.

A student is considered a resident of Richland Community College District 537 if the student establishes a permanent residence in the District for at least 30 days prior to enrollment.

**4.3 TUITION AND FEES – 7/13/93**

Tuition and fees for resident and non-resident students may be charged as permitted by law and as established by action of the Board of Trustees. Other fees may be required depending on the status of the student, the program in which the student is enrolled, and the requirements of the College.

Each semester, the Business Services Office shall determine and publish a due date (before the beginning of the semester) by which time all tuition and fees are to be paid.

**4.3.1 Senior Citizen Tuition – 7/18/00**

District 537 residents who are 65 or older or who will become 65 years old during the calendar year are eligible to enroll without the payment of tuition in regularly scheduled credit courses, other than credit courses designed specifically for senior citizens, provided that such enrollment does not over-enroll the course and tuition paying students enrolled constitute the minimum number required for the course. Such waiver does not apply to all other fees associated with enrollment in such course.

**4.3.2 Education Service Agreement – 12/21/93; revised 8/17/10**

The College may enter into written agreement with a business, civic, social service organization, or any government entity to provide instruction to employees of such groups. The College may also enter into written agreement to provide instruction to students from certain high schools, community colleges having reciprocal cooperative educational programs, and four-year public and private colleges and universities. Individual students enrolling under such an agreement will be subject to the current in-district tuition rate including the prevailing fees.

**4.3.3 Tuition and Fee Installment Plan – 12/10/94; revised 8/17/10**

To better serve the needs of students, the College may offer an Installment Plan for the payment of tuition and fees. Students will be subject to all policies and procedures relating to the payment of student accounts associated with the plan.

#### **4.3.4 Cooperative Educational Programs with Other Community Colleges – 10/17/00; revised 8/17/10**

Richland Community College has Cooperative Educational Program agreements with other Illinois community colleges that all Richland Community College District residents to enroll in a degree and or certificate program in a vocational-technical program not available at Richland. Students are able to enroll in such a program at the cooperating college's in-district tuition rate and programs offered are listed in the College Catalog.

Students may take all specialized courses at the cooperating college. Related technical and general education courses required in the programs may be taken either at Richland or at the cooperating college. The cooperating college issues all degrees or certificates for successful completion of the programs.

#### **4.3.5 Continuing Education Fees – 9/17/96; revised 8/17/10**

Continuing Education tuition rate is a variable rate and set separately for each course, depending upon the amount of the direct costs.

#### **4.3.6 Non-Credit Fitness Center Fees – 1/18/94; revised 8/17/10, 5/19/15**

A non-credit open entry/exit enrollment option to the College Fitness Center is available for Richland students who are not desiring college credit.

### **4.4 TUITION REFUNDS – 7/13/93; revised 8/17/10, 5/19/15**

Richland Community College's refund policy is based on full payment of tuition, fees, and other charges. Any student who registers and then officially withdraws from any or all classes at the College will have a portion of his or her tuition returned according to the refund schedule determined by the Business Services Office.

Students participating in the Pell grant program shall receive refunds computed in accordance with Federal regulations.

### **4.5 STUDENT FINANCIAL OBLIGATIONS – 8/17/10**

Students shall discharge all financial and other obligations to the District prior to registering for the next semester. These obligations include, but are not limited to, overdue library book fines, tuition, student fees, and Child

Development Center fees. Failure to satisfy such obligations may result in the withholding of transcripts and grade reports.

#### **4.6 ACADEMIC STANDARDS – 5/16/00; revised 10/21/03; 8/17/10**

##### **Graduation – 12/20/15; revised 8/17/10**

A cumulative grade point average (GPA) of at least 2.00, is required to Receive an associate's degree or certificate. Specific programs may require a higher program GPA for graduation. Courses numbered below 100 are excluded in the cumulative grade point average but will be included in the Semester grade report beginning in Spring semester 2000.

##### **Probation**

A student may be placed on academic probation for failure to achieve the minimum cumulative GPA required for good standing as shown below:

| <b>Cumulative Hours<br/>Attempted</b> | <b>GPA<br/>Required</b> |
|---------------------------------------|-------------------------|
| 1-15 hours                            | 1.70                    |
| 16-30 hours                           | 1.85                    |
| 31 +                                  | 2.00                    |

The student must achieve a 2.00 GPA or higher during the following semesters after being placed on academic probation until being placed on good standing as illustrated in the above chart. Failure to achieve a 2.00 GPA in the subsequent semester will result in dismissal from the College for one or more semesters, excluding the Summer Term.

A student may appeal following the Student Grievance Policy (4.15.3).

##### **4.6.1 Grading Policy – 6/18/96; revised 10/21/03, 8/17/10, 1/17/12, 6/20/17**

The following letter grades are used at Richland to represent the student's level of performance in courses:

- A Superior or excellent
- B Very good or above average
- C Good or average
- D Barely passing or below average
- F Failure or unsatisfactory
- AU Audit (For more information, see "Auditing a Course" in this section.)
- CR/X Completed course requirements or did not complete course

requirements. CR/X grades are applicable for vocational skill courses and adult education courses.

- I Incomplete. All course work must be finished by the end of each term unless the instructor agrees in writing to a specified grace period no longer than 60 days after the end of the term. Failure to complete course work within the 60-day grace period will result in the grade the student would earn without having all course work completed. Grade of "W" or "AU" is not allowed.
- P/F Pass/Fail for selected courses to be determined by faculty and the dean of a division with the approval of the Academic Standards Committee. Pass/Fail grading will not be used for courses in a degree sequence or for transfer courses.
- W Withdraw
- AC Credit awarded through advanced course.
- AP Credit awarded through Advanced Placement.
- CE Credit awarded through proficiency exam.
- CL Credit awarded through CLEP exam.
- DA Credit awarded through DANTES exam.
- IB Credit awarded through International Baccalaureate Program.
- JO Credit awarded through Journeyman Card.
- LI Credit awarded through licensure.
- PT Credit awarded through professional training.
- PO Credit awarded through portfolio.

#### **4.6.2 Semester Academic Honors – 10/19/93; revised 10/21/03**

The Semester Academic Honors List includes the names of students who have

1. Completed 12 or more cumulative semester hours; and
2. Completed 6 or more semester hours for the current term; and
3. Attained at least a 3.50 GPA for the current term.

#### **4.6.3 Appealing a Grade – 3/19/96; revised 10/21/03**

A student who feels he/she has received an unfair or inaccurate grade may appeal through the Student Grievance Policy found in the Student, Rights, Responsibilities, Grievance and Disciplinary Proceedings.

Grade appeals must be filed no later than one year from the last day of the term for which the grade was received.

#### **4.6.4 Auditing a Course – 12/20/94; revised 10/21/03, 8/17/10**

Any credit class offered by Richland may be taken as an audit unless

otherwise specified.

Students wishing to audit a class will be assessed the credit hour rate and other applicable fees and must complete an audit form in Student Records by the add/drop period. Changes to the grading status cannot be made after this period and a grade of AU will be assigned at the completion of the course. No credit will be awarded for auditing a course.

#### **4.6.5 Dropping a Course – 10/19/93; revised 10/21/03, 1/17/12**

A student may drop a course during the allotted timeframe as determined by the President of the College or the President's designee.

#### **4.6.6 Administrative Drop – 10/19/93; revised 4/18/06, 1/17/12**

An instructor may drop a student who has failed to attend the first two class sessions.

At mid-term the College will drop any student who has failed to meet the attendance standard or attain sufficient progress as certified by the instructor.

During the allotted timeframe, as determined by the President of the College or the President's designee, an instructor may drop a student who has failed to meet attendance standards or attain sufficient progress in the course but is not required to do so.

#### **4.6.7 Withdrawing from the College – 10/19/93; revised 10/21/03, 8/17/10, 1/17/12, 5/19/15**

A student withdrawing from the College is required to settle all obligations, including money owed to the College, and should contact a Student Success Center staff member as part of the withdrawal process.

#### **4.6.8 Repeating a Course – 10/19/93; revised 10/21/03**

Students may repeat any course taken at Richland Community College with the understanding that the earlier grade and credit hours will be replaced by the most recent, even if the most recent grade and credit hours are lower. Students should be cautioned that some colleges include all grades earned in computing grade point averages even if the course has been repeated.

#### **4.6.9 Graduation Requirements – 10/19/93; revised 5/19/15**

##### **1. Graduating with Multiple Certificates or Degrees; revised 6/20/06**

Richland students may work toward completion of more than one program of study if they so desire.

Students may receive all certificates and AAS degrees for which they have completed the requirements.

In order to receive a second transfer-oriented associate's degree, a student must:

- a. complete all graduation requirements for the second degree; and
- b. complete at least an additional 10 hours of applicable credit beyond the first degree

A separate "Application for Graduation" must be submitted for each certificate or associate's degree.

A student may earn only one Associate in Arts (AA) degree, one Associate in Science (AS) degree, one Associate in Fine Arts (AFA) degree, and one Associate in Engineering Science (AES) degree.

## **2. Graduating Transfer Students – 4/18/06; revised 8/17/10**

Many students enter Richland after completing courses at other institutions. In order to give these students credit for previous college work and, at the same time, maintain Richland's standards for graduation, students must complete a total of 15 semester hours of an associate's degree or half of the credit for a certificate program (up to 15 hours) at Richland.

Richland students completing occupational certificate programs only offered within the Division of Correctional Education are exempt from this 15-semester-hour requirement.

If a transfer student completes a course at Richland that is substantially the same as a course for which the student received transfer credit, the hours of transfer credit will be replaced by the hours earned at Richland.

## **3. Earning Graduation Honors – 4/18/06**

When a student applies for graduation, all 100-level course work and above will be evaluated for graduation academic honors. Students must have earned at least half of the credits needed for their degree or certificate at Richland Community College. In addition, students must have met Richland Community College's residency requirement, which means completing no fewer than 15 hours for a degree or half of the certificate requirements at Richland Community College.

Graduation academic honors are based on the student's cumulative grade

point average as follows:

**Cumulative GPA**

3.50--3.74 Honors

3.75--3.99 High Honors

4.00 Highest Honors

Graduation academic honors are noted on a student's transcript and at graduation.

**4. Effect of Changes in Program on Graduation – 8/22/06**

The student has the responsibility to know and fulfill all degree/certificate academic requirements and follow graduation procedures. The advisor's role is to assist the student in making decisions.

Students whose enrollment has not been interrupted by three or more years (six successive semesters, excluding summers) should graduate under the program structure listed in the Catalog for the year in which they enter their certificate or degree program. In cases where a current program is changed, the student should work with the appropriate Dean and the Registrar to determine the appropriate coursework required.

Students whose enrollment has been interrupted by three or more years (six successive semesters, excluding summers) are required to follow graduation requirements of the catalog in effect at the time of reentry or any catalog published after reentry.

Because of licensing criteria, legal requirements, or other conditions, graduation from certain programs (including selective admission programs), such as those in the Health Professions Division, may fall under different guidelines as determined by the Registrar in consultation with the appropriate Dean. In such cases, the student must follow the program in existence at the time of admission to or re-entry into the program.

If a student wishes to graduate under program provisions other than those above, the Registrar will review the student's Application for Graduation and will consult with the appropriate Dean regarding clearance for graduation.

**4.6.10 Computer Technology Fluency - 10/01/09**

All degree-granting programs will be designed to provide instruction leading to computer fluency, defined as the ability to use computers and other related technologies to access, gather, organize, manage, evaluate, create, and communicate information; to generalize and apply learned skills to new situations and problems; and to conduct these activities confidently,

effectively, ethically, and legally. This instruction may be provided by specific computer courses or incorporated into courses within the degree program.

#### **4.7 COLLEGE CREDIT – 6/10/08**

College credit may be earned through course completion, proficiency credit, transfer credit, professional licensure or certification, or training and work experience equivalency. Credit may be reviewed by faculty and may not be accepted in all programs.

##### **4.7.1 Course Completion**

Students are granted credit by meeting course competencies and objectives for courses offered and conducted by Richland Community College.

##### **4.7.2 Proficiency Credit – 6/20/17**

Students with wide varieties of educational experiences may convert this experience into college credit on the basis of evaluations by designated Richland Community College personnel.

###### **4.7.2.1 Proficiency Examination Policy**

To take an examination, students must be currently enrolled at Richland Community College and not enrolled in the course in which they are requesting to be tested. Proficiency credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

The proficiency examination fee must be paid before the exam is developed or administered. The fee is not refundable.

The student must receive a score of 80% or better on the exam to earn credit by proficiency.

Credit hours earned through proficiency examination are posted on the student's permanent record. The credit is not included in the calculation of the grade point average and may not be used in the determination of enrollment status (i.e. part-time, full-time, class load).

###### **4.7.2.2 Proficiency Examination Policy College Level Examination Program (CLEP) and DSST Prometrics Examination Program; revised 8/17/10;**

Richland Community College participates in the College Level Examination Program (CLEP) and the DSST Prometrics Examination Program, which allow students to obtain college credit based on their

learning outside the classroom.

Credit through a CLEP or DSST Prometrics examination may be applied to a degree or certificate as general education or elective(s). No credit will be awarded for English 102 or Speech 101 at Richland Community College through either the CLEP or the DSST Prometrics Exam.

Credit granted through a CLEP or DSST Prometrics examination will be recorded as credit and will not be used in computing a grade point average. Credit will be recorded after completion of eight (8) semester hours toward an associate's degree or certificate program.

Students who have enrolled in college study before attempting a CLEP or DSST Prometrics examination will be not granted credit if they attempt an examination after they have received a grade for that specific course or for prior college study that is directly related to the exam taken.

#### **4.7.2.3 Proficiency by Advanced Course**

Some courses are organized in sequence so that completion of an advanced course depends on knowledge gained from a previous course. Students who satisfactorily complete the advanced course at Richland Community College without taking the previous course may be eligible for college credit for the previous course.

#### **4.7.2.4 Advanced Placement Program**

The Advanced Placement Program is an organized instructional and/or testing program offered by some high schools in cooperation with the College Entrance Examination Board. High school courses may be offered through the program for college credit, or credit may be given for course areas not offered by the Advanced Placement Program if the student passes an Advanced Placement examination given by the College Board.

Credit granted through an Advanced Placement Program examination will be recorded as "AP" and will not be used in computing a grade point average. Approved credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

#### **4.7.2.5 International Baccalaureate Program – 6/20/17**

The International Baccalaureate (IB) Diploma Program is a curriculum and

assessment exam designed to prepare high school students for advanced post-secondary coursework. Assessment of the IB exam is reported as a score via a diploma or individual subject certificates.

Credit granted through the International Baccalaureate Program will be recorded as “IB” and will not be used in computing a grade point average. Approved credit will be posted to the student’s record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

#### **4.7.3 Transfer Credit**

A student who has been officially accepted as a Richland Community College student may apply for and receive college credit for courses taken at an accredited postsecondary institution, as recognized by the Higher Education Directory, and which meet the course objectives of his/her academic program required for graduation at Richland Community College.

#### **4.7.4 Credit Equivalency by Licensure or Certification**

If a student has already obtained a recognized license or certification for which the College offers a technical curriculum, that student may be granted credit for specific courses in the program of study for which he/she is pursuing. Approved credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College and after any additional program requirements have been fulfilled.

#### **4.7.5 Credit Equivalency for Professional Training**

Academic course credit for professional training events in some disciplines and technical fields may be granted if the event is offered by Richland Community College and/or one or more of the College’s training partners. A training partner is a professional organization or other authorized training provider recognized by the College. This partner ensures that the training meets predetermined standards. In some instances, training must be delivered by certified instructors as dictated by program/curricular requirements. The training must meet all objectives of the relevant course(s) in order to receive credit, as determined by faculty responsible for the content area. Approved credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

**4.7.6 Credit Equivalency for Professional Experience**

Students with wide varieties of experience may develop a portfolio of these experiences and apply for course credit. A portfolio is a collection of documentation of learning, which may include samples of actual work, and is submitted for evaluation in consideration of course credit. The portfolio must meet all objectives of the course in order to receive credit, as determined by faculty responsible for the course. Approved credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

**4.7.7 Credit for Military Service & Training**

A student who has been officially accepted as a Richland Community College student may apply for and receive college credit for courses taken while serving in the military, if the courses meet the objectives of his/her academic program as required for graduation from Richland Community College. Consideration for the awarding of credit for military experience and training will be guided by the college credit recommendations developed by the American Council on Education. Approved credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

**4.7.7.1 Armed Forces Health and Physical Education**

Any veteran who has completed a minimum of six months' active duty in the armed forces and presented evidence of an honorable or general "under honorable conditions" discharge from the service is eligible for a maximum of four semester hours of physical education activity course credit. Approved credit will not be used to compute a grade point average. Approved credit will be posted to the student's record after a minimum of eight (8) semester hours of 100-level or above credit has been earned at the College.

**4.8 STUDENT EVALUATION SYSTEM**

The grading system shall be published in the College Catalog. Evaluation standards shall be included in course syllabi.

**4.9 STUDENT RECORDS POLICY - 1/16/01**

The Family Educational Rights and Privacy Act of 1974 and its

accompanying regulations establish the rights of students, including rights pertaining to their educational records. Information regarding accessibility to student records is available in the Student Handbook and the College Catalog.

**4.9.1 Directory and Confidential Information - 1/16/01; revised 3/10/08, 8/17/10, 5/19/15**

All information received by the College becomes a part of the student's education record except for information specifically exempted under FERPA. Student education records are classified as follows:

1. **Directory Information**, which includes student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, dates of attendance, grade level, participation in officially recognized activities, degrees, honors, and awards received, the most recent educational agency or institution attended, student ID number, user ID, or other unique personal identifier used to communicate in electronic systems that cannot be used to access education records without a PIN, password, etc. (A student's SSN, in whole or in part, cannot be used for this purpose.)

Directory information may be released by the College to any person or organization without the student's consent. If a student does not want directory information released, a form must be filed with Student Records.

2. **Confidential Information** -- All information other than directory information is considered confidential. Examples of confidential items include:
  - (a) Class schedule, daily attendance, academic record, grade reports, progress reports, high school and college transcripts, and test results;
  - (b) Correspondence, including letters of recommendation and comments from counselors and faculty; and
  - (c) Application information for financial aid and veterans' educational benefits.

**4.9.2 Access to Confidential Information by Students - 1/16/01; revised 8/17/10, 5/19/15**

Students may have access to the confidential information in their own records by submitting a written request to Student Records, subject to exceptions under the law. The College will comply with the request

within 45 days.

Students have the right to a hearing to challenge any portion of their education records. Requests for a hearing should be directed to the Vice President of Student Success.

**4.9.3 Access to Confidential Information by Others - 1/16/01;  
revised 8/17/10**

Confidential information contained in a student's records will not be released to other parties without the student's consent. Exceptions are listed below, and information is given only with the understanding that such information may not be passed on to a third party without the student's written consent.

The College will maintain a record of all persons other than College personnel who have obtained access to a student's records. The College record will include the legitimate reason that the outside party has for reviewing the student's educational record.

Persons and agencies who may review student's records without student consent are:

1. College personnel having a legitimate need for information as a result of their College duties;
2. Colleges, universities, and other academic institutions at which the student wishes to enroll;
3. Agencies and their representatives requesting financial aid information in connection with a student's application for or receipt of financial aid;
4. State and local officials to whom the College must release information as required by a state statute or administrative regulation adopted before November 19, 1974;
5. State and federal officials for auditing and evaluating federally or state-supported education programs or enforcing legal requirements related to these programs;
6. Organizations conducting studies for the College, including the development, validation, or administration of student aid programs, and improvement of instruction;
7. Persons acting pursuant to a judicial order or subpoena, providing the College notifies the student before complying;
8. Appropriate persons if necessary to protect the health or safety of the student or others; and
9. Parents of an eligible student who is claimed as a dependent for income tax purposes.

**4.9.4 Withholding Student Information - 11/21/95**

The College has the right to withhold grade reports, transcripts, certificates and degrees, and other student information if the student has unmet obligations, including financial obligations, to the college.

**4.9.5 Deceased Student – 7/10/07**

Records of deceased students may be released upon request to legally authorized representatives.

**4.10 OUT-OF-DISTRICT CHARGES – 10/21/03; revised 8/17/10, 12/11/14, 5/19/15****A. Cooperative Agreements**

Richland has cooperative agreements with many other community colleges. Cooperative agreements provide a student with the opportunity to attend another Illinois community college for program not offered at Richland. Cooperative Agreement applications must be completed prior to the start of each academic year the student is attending the other community college, regardless of any prior year's approval.

**B. Charge-Backs – revised 8/17/10**

Residents of Richland Community College's District who choose to pursue a program of study that is not offered by Richland at another Illinois public community college may be eligible for a charge-back. If a charge-back is approved by the Richland Board of Trustees, the College will pay an out-of-district fee prescribed by the other College. Charge-backs may not be approved for an individual course.

If Richland has a cooperative agreement with another college for the program of study for which the student is requesting a charge-back, the College may not approve a charge-back request.

Applications for charge-back must be completed and submitted to the Vice President of Academic Services no later than 30 days prior to the beginning of each academic year the student is attending the other community college, regardless of any prior year's approval. Charge-backs may not be approved retroactive to the time of application.

**4.11 SCHOLARSHIPS AND INSTITUTIONAL WAIVERS – 8/17/04; revised 5/19/15**

Richland Community College and the Richland Community College Foundation offer scholarships and tuition waivers to students. The Board of Trustees authorizes the Administration to establish the applicable criteria and procedures for administering such awards. Scholarship or waiver recipients may be required to submit a Free Application for Federal Student Aid (FAFSA) to determine their eligibility for other aid awards. Other awards (except the PELL Grant and Direct Student Loans) will be applied to the student's account before the RCC scholarship or college tuition waiver is applied.

**4.12 STUDENT INSURANCE****4.12.1 General Insurance Coverage**

The staff is authorized to make arrangements with insurance agencies to provide insurance coverage for students at the expense of the student. It should be noted that any settlement relating to individual insurance policies will be a direct matter between the student and the insurance company, and the College will not be involved.

**4.12.2 Insurance for Participation in Extra-Curricular Activities – 8/17/93**

Any student who engages in extra-curricular activities, including intramural sports, must provide his or her own insurance coverage either through a separate policy or a policy held by the student's parents if he or she wishes to be insured.

**4.12.3 Assistance in Obtaining Insurance Coverage**

The College will make all reasonable efforts to facilitate a student making arrangements for insurance coverage with a private carrier. Any student not covered through his or her parent's policy, who elects not to purchase his or her own coverage, will assume responsibility for all expenses connected with any injuries incurred during the activity-type programs.

**4.13 CHRONIC COMMUNICABLE DISEASE – 8/17/10**

Students with chronic communicable diseases may attend school in the regular classroom setting whenever, through reasonable accommodation,

the risk of transmission of the disease or the risk of further injury to the student is sufficiently remote in such a setting.

Each student with a chronic communicable disease shall be evaluated by a placement committee that will consist of the President, as Chairperson, and other appropriate College personnel, a physician or other consultants selected by the President or his/her designee, the student's physician, public health personnel, the student, and the student's parents or guardians.

The student's placement shall be determined in accordance with the above standards and upon the following factors: the risk of transmission of disease to others; the health risk to the particular student; and reasonable accommodations which can be made without undue hardship to reduce the health risk to the student and others. The vote of a majority of the committee shall determine the student's placement.

The student shall be reevaluated periodically, at least once a year, by the placement committee to determine whether the student's placement continues to be appropriate. The student's medical condition shall be disclosed only to the extent necessary to minimize the health risks to the students and others. The College President may establish additional rules and regulations designed to implement this policy.

#### **4.14 SUBSTANCE ABUSE - INTOXICANT USE – revised 5/19/15**

A student shall not possess or use any illegal or controlled drug or substance in either refined or crude form on college property except under the direction of a licensed physician. Any student who violates any provision of federal or state law pertaining to the manufacture, possession, purchase, sale or use of drugs on college property will be referred to the appropriate civil authority. Irresponsible behavior attributable to any such drug or substance will not be tolerated and will be subject to college disciplinary action, which may include expulsion from the college.

A student shall not possess drug paraphernalia commonly used for the consumption, distribution or ingestion of cannabis or controlled drug or substance. Drug paraphernalia includes but is not limited to, pipes, syringes, packaging material, scales, etc. Any student possessing these items will be subject to college disciplinary action, which may include expulsion from the college.

Possession and use of intoxicants on College property is prohibited. Irresponsible behavior attributable to any such intoxicants will not be tolerated and will be subject to College disciplinary action, which may include expulsion from the College.

**4.15 Students Rights and Responsibilities – 4/21/98; revised 10/21/03**

Richland Community College, an open-door institution, recognizes the rights of its students guaranteed by the Constitution of the United States and the Constitution of the State of Illinois. The College further recognizes and identifies students' rights to equal access to all programs, information, freedom of speech, inquiry, assembly, to the peaceful pursuit of an education, and to the reasonable use of services and facilities of the College.

Richland Community College is committed to learning and teaching. As a teaching and learning community, relationships among students, faculty, and staff are marked by mutual respect and appreciation for each other's roles and responsibilities.

Further, Richland Community College strives to maintain an educational environment that supports the academic, professional and/or personal development of all members of the community and identifies responsibilities assigned to students as members of the learning community.

Richland Community College has established a "Statement of Student Rights" and a "Statement of Student Responsibilities" to educate students about the manner in which they are to pursue their own educational objectives as well as support the objectives of others. These statements identify the rights to which students are entitled through membership in the Richland learning community along with the responsible behaviors in which students should be engaged as members of the learning community.

**4.15.1 Statement of Student Rights – 4/21/98; revised 10/21/03, 5/19/15**

As members of Richland's learning community, students are entitled to certain rights and provisions, to include a quality education and quality services. In addition, students have the right to know:

- The College's admissions requirements
- The degrees and certificates offered
- The types of career and personal development resources available
- When classes are offered
- Course requirements
- Policy on class attendance and participation
- Grading policies and procedures
- The cost of attendance
- Financial aid and veterans' educational benefits available
- How financial aid eligibility is determined

- How financial aid awards are calculated
- When financial aid is awarded
- The College and financial aid satisfactory academic progress requirements and their implications
- The College's refund policy
- The College policies and procedures
- The academic and other support services available
- Student activities available
- The Campus' crime statistics
- Graduation rates
- Job placement rates
- Emergency procedures
- Building hours
- College operational hours
- How to file a grievance

#### **4.15.2 Statement of Student Responsibilities – 4/21/98; revised 10/15/03**

Listed below are the responsibilities that Richland students accept through membership in the College's learning community. Each student should approach academic endeavors, relationships, and personal responsibilities with a strong commitment to personal integrity and mutual respect. As members of the Richland teaching and learning community, students have a responsibility to:

- Read the College Catalog and Student Handbook
- Become knowledgeable about College policies and procedures
- Abide by College policies and procedures
- Be aware of academic and graduation requirements
- Provide accurate information on College forms
- Meet financial obligations to the College
- Attend classes and be on time
- Complete assignments and exams based upon course syllabus information
- Participate in class
- Fulfill their academic responsibilities in an honest and forthright manner
- Utilize appropriate support services when needed
- Seek help from faculty when needed
- Seek out answers to questions
- Abide by the equipment usage policy
- Meet published deadlines
- Notify College officials if a condition exists which is in violation of a student's rights, College policies, rules, standards, and procedures

- Join/seek out groups and individuals that will help students achieve their goals
- Abide by state and federal laws
- Conduct themselves in a responsible manner in and out of the classroom
- Protect, support, and contribute to a safe environment within the learning community
- Show regard for the property of the College, its community members and visitors
- Assist the College in fulfilling its administrative responsibilities

#### **4.15.3 Student Grievance Policy – 4/21/98; revised 10/21/03**

When a student believes that a condition exists which is in violation of his or her rights, College policies, rules, standards, and procedures, he or she has the right to file a grievance.

A grievance may be categorized as follows:

1. Academic Concerns
  - a. Academic Dishonesty
  - b. Academic Suspension
  - c. Educational Guarantee
  - d. Grade Appeals
  - e. Graduation Requirements
  - f. Other Academic Concerns
2. Americans With Disabilities Act (accommodations)
3. Discrimination (e.g. age, disability, gender, race, color, sexual orientation, religion)
4. Financial Aid Suspension
5. Family Educational Rights and Privacy Act (confidentiality)
6. Sexual Harassment (by students, staff, or faculty)
7. Student Conduct
8. Student Employment
9. Tuition Refunds
10. Others not represented above

A grievance may be resolved through either an informal or formal process. Informal or formal hearings and resolution of complaints will be conducted in a prompt and fair manner without fear of retribution.

Formal hearings are conducted by the College's Judicial Board or by a Special Committee appointed by the President.

The College student grievance process, although encouraged in resolving grievance issues, is not mandatory. Students may seek alternatives in

resolving grievances. Procedures for filing a grievance are available in the Student Services Center office, Student Handbook, and the College Catalog, and the “Student Rights and Responsibilities and Grievance & Disciplinary Procedures Guide.”

**4.15.4 Composition of the Judicial Board – 7/18/00; revised 10/21/03, 8/17/10, 5/19/15**

The Judicial Board voting members shall include the Student Trustee, one student appointed by the President of the Student Government Association, two faculty members from different divisions, one counselor, and one Dean appointed by the Vice President of Student and Academic Services, and one administrative employee (exempt or non-exempt) appointed by the President. When it becomes necessary to hear academic concerns, the Dean and administrative employee will be replaced by one student and two additional faculty members from different divisions, appointed by the Vice President of Student and Academic Services. The voting members should select a Chairperson. The Vice President of Student and Academic Services, Vice President of Finance and Administration, and the Director of Human Resources will serve in ex-officio capacities when a formal hearing pertains to their area of responsibility.

**4.15.5 Student Conduct – 4/21/98; revised 10/21/03, 5/19/15**

Students enrolled at Richland Community College are considered by the College to have reached the age of responsible citizenship and are expected to conduct themselves in a responsible manner while on campus.

By the act of registration for classes at the College, students obligate themselves to adhere to the rules and regulations which the institution formulates and publishes in the College Catalog, Student Handbook, and other published materials. Accordingly, students are expected to assume primary responsibility for their own conduct.

Disciplinary action may be imposed upon a student by an instructor or an administrator of the College for gross misconduct that would tend to interfere with educational process, disrupt the normal activities of the institution, or infringe upon the rights of others while the student is on the College premises (owned, leased or rented) or at functions under the sponsorship of the College. In addition, the College reserves the right to remove any individual from the campus who is physically or verbally disrupting a class or disturbing the peace.

Students charged with misconduct or with violation of law and/or College rules and policies may be subject to written reprimand, restitution, temporary expulsion, disciplinary probation, suspension, or expulsion. Individuals who

are not students and who violate these regulations will be considered trespassers and will be treated accordingly.

In addition, charges of a disciplinary nature may be filed against a student by a fellow student.

When an action is taken against a student by a faculty member or other College personnel, the student has a right to a formal hearing. Prior to imposing an expulsion or a suspension of a semester or longer, the College's Judicial Board must conduct a formal hearing unless the student waives this right. Procedures for conducting a hearing will be published and made available to students.

Students removed from the College must apply for readmission through the Vice President of Student Success. Richland Community College reserves the right to require a psychological or psychiatric examination from any student at any time that such course of action would seem to be in the best interest of the student and/or the College district. Expenses incident to such an examination will be paid by the College.

Students, as citizens, remain subject to the Federal, State and local laws; therefore, the Judicial Board is not intended to replace or modify existing law. The College and its students recognize that violation of these laws may lead to prosecution by agencies or persons in addition to the College.

#### **4.15.6 Academic Integrity Policy - 4/21/98; revised 8/17/10**

All students are expected to maintain academic integrity in their academic work and honesty in all dealings with the College. A student who cheats, plagiarizes, or furnishes false, misleading information to the College is subject to disciplinary action up to and including failure of a class or suspension/expulsion from the College.

#### **4.15.7 Removal from a Class or the College - 4/21/98**

The Colleges reserves the right to remove any individual from a class or the College for the following reasons:

1. For physically or verbally disrupting a class or disturbing the peace.
2. For unsatisfactory academic progress.
3. For gross misconduct or any other actions or unlawful conduct which would tend to interfere with the educational process, disrupt the normal activities of the institution, or infringe upon the rights of others while the individual is on the College premises (owned, leased, or rented) or at

functions under the sponsorship of the College.

#### **4.16 STUDENT DEVELOPMENT PROGRAM**

The College shall maintain a comprehensive student development program which will include advising and counseling, financial aid, and placement services. In addition, the program may include orientation, assessment, educational planning, personal counseling, career counseling, testing, and psychological referral.

#### **4.17 STUDENT ENGAGEMENT PROGRAM – 11/21/95; revised 10/21/03 8/17/10, 5/19/15**

The Student Engagement program enhances the educational experiences of students through exposure to, and participation in social, cultural, intellectual, recreational, and governance programs designed to reflect the needs of a diverse student body.

This program may include academic support services and activities, diversity training for students and staff, government, student publications, social activities, intramurals, clubs, organizations, cultural and fine arts programs, forensics, and any other activities which have value for students and the College. Further, any fundraising activities of the program shall be accessible to College students, staff, and District citizens as individuals, and as such are not intended to compete with or supply to private enterprise.

The Student Engagement programs are funded by a portion of Student Academic/Technology fees. The Student Government Association is authorized to allocate funds subject to established guidelines.

Activities supported by Student Engagement fees must be open to all Richland students.

Academic/Technology fees money cannot be used as a contribution to an outside group, church, political party, etc., or inside organization for individual student use.

Any misuse or fraudulent use of funds is grounds for termination of future funding.

#### **4.18 FINANCIAL AID PROGRAM – revised 6/21/05, 8/17/10, 5/19/15**

Richland Community College shall provide a financial aid program. This program may include loans, grants, scholarships, tuition waivers, college work opportunities, and other assistance as available. Veterans' benefits shall be offered.

#### **4.18.1 Financial Aid Satisfactory Academic Progress – revised 5/19/15**

In accordance with the U.S. Department of Education and State of Illinois student aid regulations, Richland Community College is required to establish satisfactory academic progress standards to qualify for federal and state financial aid. The purpose of the policy is to ensure that students are making progress toward the completion of their education program. The Satisfactory Academic Progress (SAP) Policy is subject to change without notice to comply with federal or state regulations.

#### **Financial Aid Programs Covered**

The SAP policy applies to students who are requesting or receiving funds from the following federal and state financial aid programs: Federal PELL Grant, Federal Supplemental Educational Opportunity Grant (SEOG), Federal Work Study, Federal Direct Student and Parent Loans, Illinois Monetary Award Program (MAP) grant, Illinois Veterans Grant (IVG), Illinois National Guard Grant (ING), and the Illinois MIA/POW Scholarship.

(NOTE: IVG, ING, and the MIA/POW Scholarship only require students to meet the cumulative GPA requirements of this policy).

#### **Evaluation of Progress**

Academic Progress will be evaluated at the end of the fall, spring, and summer semesters. At the time of evaluation, students will be placed in good standing, warning, or suspension.

The SAP policy measures a student's academic progress in three ways. Students must meet all three progress standards. The standards are grade point average (GPA), completion rate, and maximum time frame. Students will be notified via Richland Community College (Student) email if they are placed on warning or suspension; however, students are responsible for knowing their SAP status.

#### **Standards for Satisfactory Academic Progress**

##### **1. Grade Point Average Standard**

To remain in good standing, students must have a 2.0 semester GPA and a cumulative GPA of 2.0 once they have 31 credit hours. Students with less than 31 credit hours must meet the cumulative GPA standards listed below.

| <b>Cumulative Hours Attempted</b> | <b>GPA Required</b> |
|-----------------------------------|---------------------|
| 1-15 hours                        | 1.70                |
| 16-30 hours                       | 1.85                |
| 31 + hours                        | 2.00                |

Students receiving IVG, ING, and the MIA/POW Scholarship are required to maintain a 2.0 cumulative GPA. Students who do not meet that standard will have one warning semester to improve their GPA. If the cumulative GPA does not meet the standards at the end of the warning semester, the student will not be eligible for IVG, ING, or MIA/POW. Students will have the option of attempting an appeal.

Grades for development course (courses below 100 level) will count towards the semester GPA requirement but will not be calculated in the cumulative GPA requirement.

## 2. Completion Rate Standard

To remain in good standing, students must complete 67% of the credit hours that they attempt each semester and maintain an overall completion rate of 67% for classes attempted at Richland Community College. Attempted credit hours are the credit hours that the student is enrolled in after the drop with a refund period.

Grades of A, B, C, D, and P are considered successful completion of a course for financial aid purposes. Grades of I, W, and F are NOT considered as successful completion.

## 3. Maximum Credit Hour Standard

To remain in good standing, students cannot exceed 150% of the credit hours needed to complete the program. For example, if a student is completing a program that require 60 credit hours, they will reach the 150% maximum credit hours standards when they have attempted 90 credit hours.

IVG, ING, and MIA/POW do not have a maximum credit hour standard because the amount of benefits is set by the Illinois Student Assistance Commission or the Illinois Department of Veterans' Affairs or the U.S. Department of Veterans' Affairs.

Students who have completed an associate's degree and are returning for a second degree will be eligible for aid unless they have met the maximum credit hour standard. Students who have met the standard may attempt a financial aid appeal.

### **Scope of Evaluation**

A student's total academic record including courses that financial aid did not pay for, dual credit courses, transfer work showing on the Richland Community College transcript, and development coursework\* will be evaluated for SAP.

\*Developmental courses are counted in the semester GPA standard (but not the cumulative GPA standard), in the semester and cumulative completion rate standard, and in the 150% calculation as attempted credits. Student are allowed to receive financial aid for 30 credit hours of developmental coursework.

Courses that are not evaluated for SAP include Adult Education courses, noncredit course, audited courses, and English as a Second Language courses.

### **Repeat Credit Hours**

Students may receive financial aid for repeating a course where a passing grade was not earned (F or W). Students who have successfully completed a course (grade of D or higher), may receive financial aid for one repeat of the course. Grades for repeated courses supplant the previous grade. All course repeats are used in determining SAP.

#### **4.18.2 Financial Aid Warning and Suspension**

Students who do not meet the GPA or completion rate standard will be placed on Financial Aid Warning for one semester. Students on Warning are eligible to receive federal and state financial aid. Students who do not return to good standing after their Warning semester, will be placed on Financial Aid Suspension. Students that meet the maximum credit hour standard will be placed on Suspension.

Students on Financial Aid Suspension are not eligible to receive federal or state financial aid.

#### **4.18.3 Financial Aid Appeal – revised 5/19/15**

Students who are placed on Financial Aid Suspension may request an

appeal. Students wishing to appeal will complete a Financial Aid Appeal Form and include an explanation of the mitigating circumstances that caused or contributed to the student's inability to meet SAP standards along with documentation to support the explanation.

Students who are placed on Financial Aid Suspension for meeting the maximum credit hours standard can also appeal using the Financial Aid Appeal Form.

Students who appeal successfully on placed on Financial Aid Probation. Students on Probation must maintain a 2.0 semester GPA, 100% semester completion rate, and only take courses that count towards their degree. Progress will be reviewed each semester. Students who meet those requirements may be placed on Continued Probation until they meet SAP standards or complete their degree. Students who fail to meet those standards will return to Financial Aid Suspension status.

Once a student has met the SAP standards they will be notified via Richland (Zimbra) email that they have returned to good standing.

### **Regaining Eligibility**

A student who has been on financial aid suspension can regain eligibility through the appeal process or by returning to SAP standards through improving their GPA and completion rate. The SAP standards that bring a student back to good standing are the same as the standards listed above to remain in good standing.

#### **4.18.4 Other Financial Aid Policies – revised 5/19/15**

Federal financial aid applicants must have a high school diploma or GED or meet any standard set forth by the U.S. Department of Education for Title IV Eligibility.

A student must be attending classes on a regular basis. Any student reported as not attending classes will have financial aid adjusted accordingly.

A student must be enrolled in an eligible program as approved by the U.S. Department of Education, leading to a certificate or degree. All courses must be applicable to that certificate or degree. Veterans receiving benefits from the Department of Veterans' Affairs must be taking courses in degree programs approved by the State of Illinois Approving Agency for Veterans' Education.

**4.18.5 Disbursement – revised 5/19/15**

Financial aid awards are calculated by federal, state or veterans' regulations that take into account hours of enrollment and attendance.

Refund dates are published.

**4.18.6 Loan Policies – 8/17/10; revised 5/19/15**

All Federal Direct Loan applicants must file a Free Application for Federal Student Aid (FAFSA). The resulting Student Aid Report must be verified before a loan will be certified.

Students must be enrolled in at least 6 credit hours to receive a loan. Students on Financial Aid Suspension are not eligible for loans.

Students are required to complete entrance loan counseling and a master promissory note prior to a loan being disbursed. Once a student is no longer enrolled in at least 6 credits hours they are expected to complete exit loan counseling.

If the Director of Financial Aid and Veterans' Affairs chooses not to certify a loan, the student must be informed in writing.

**4.18.7 Return to Title IV Funds – revised 5/19/15**

The Higher Education Amendment of 1998 requires institutions to calculate the amount of Title IV aid earned by students who completely withdraw from the institution before completing 60 percent of the enrollment term. Richland Community College must calculate the amount of Title IV funds the student earned for the period enrolled before withdrawing. This process requires Richland to determine whether any Title IV funds received by or on behalf of that student must be returned or if the student is entitled to further disbursements of awarded Title IV funds. A student who attended more than 60 percent of the payment period will earn 100 percent of their aid.

The last date of attendance is determined in one of two ways. If a student officially withdraws from the institution, your last date of attendance is the date you began the withdrawal process or notified the institution of your withdrawal. An unofficial withdrawal occurs when a student stops attending classes, but does not notify the institution of the withdrawal. The Financial Aid Office will research to find the last date of attendance by contacting Instructors, using Canvas, and receiving drop reports. If a student has ceased to attend all classes, the latest date of attendance in all classes will

be used in the calculation.

The return of Title IV funds formula calculates the amount of Title IV aid to which a withdrawn student is entitled in direct proportion to the percentage of the period that the student attended. If the amount disbursed to the student is greater than the amount the student earned, the unearned funds must be returned. If the amount disbursed to the student is less than the amount earned, and for which the student is otherwise eligible, the student is eligible to receive a post-withdrawal disbursement of the earned aid that was not received. Richland Community College will return funds in the following order:

1. Direct Unsubsidized loan
2. Direct Subsidized loan
3. Direct PLUS loan
4. Federal Pell Grant
5. Federal Supplemental Educational Opportunity Grant (FSEOG)

Richland will notify the student within 30 days if they are required to repay a portion of their financial aid for the term. Richland will return funds within 45 days to the U.S. Department of Education.

#### **4.18.8 Verification – 8/17/10; revised 5/19/15**

All federal and state financial aid students are required to sign a Policy and Procedures statement. Students selected for verification by the U.S. Department of Education are required to submit documents that verify information reported on the Student Aid Report.

#### **4.18.9 Military Benefits – 8/17/10; revised 5/19/15**

Military benefits defined as Illinois Veterans' Grant, Illinois National Guard Grant, Illinois MIA/POW scholarship and benefits through Department of Veterans' Affairs are offered at Richland Community College.

Recipients of benefits from the U.S. Department of Veterans' Affairs should have all transcripts from previously attended colleges and universities evaluated for transfer credit. If all transcripts are not evaluated, benefits may be suspended until transcripts are received.

#### **4.19 GUARANTEE OF EDUCATIONAL EFFECTIVENESS - 3/16/93; revised 8/17/10**

Richland Community College, as an expression of confidence in the educational programs of the College, shall guarantee to the public the educational effectiveness of both its transfer and technical programs and instruction.

The guarantee(s) shall occur as follows:

- A. Richland Community College shall guarantee the transferability of pre-baccalaureate (university-parallel) credit courses to senior Illinois colleges and universities for each student who completes a designated transfer degree. If such appropriately approved courses and credits do not fully transfer, the College shall refund to the graduate who has completed the degree the tuition paid for the non-transferring course credits.
- B. Richland Community College shall guarantee the technical competence needed for entry into the technical employment position for each student who completes the appropriate Associate in Applied Science degree or certificate. An Associate in Applied Science degree or certificate graduate who is judged by his/her employer to be lacking in the technical or the general educational skills necessary for entry to the position shall be provided up to nine (9) tuition-free credit hours of additional skill training in the program completed by the graduate.

The President or designee shall be authorized to establish procedures and guidelines under which these guarantees shall apply.

#### **4.19.1 Guarantee for Transfer Credit – revised 8/17/10, 5/19/15**

Richland Community College guarantees to those earning an appropriate transfer degree beginning May, 1993, that their courses will transfer to Illinois state colleges or universities as identified in the most current published transfer information or equivalency guide.

##### **Qualifying Conditions for the Guarantee**

- 1. Transfer of a course means the acceptance of credits for entrance at a senior institution.
- 2. Classes must have been taken at Richland Community College no earlier than two years before the attempt to transfer.
- 3. Any refund request must be made no later than two years after Richland Community College graduation.



Richland Community College  
One College Park  
Decatur, Illinois 62521



## MEMORANDUM

## FINANCE AND ADMINISTRATION

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To: Board of Trustee  
Dr. Cris Valdez

From: Greg Florian 

Date: November 20, 2018

Re: Public Safety Policy (New) – Third Reading and Adoption

The College is in the process of establishing a Public Safety Department that will allow Richland to have sworn peace officers. Currently, the College provided security via a contract with a security firm. In an effort to increase service and enhance campus safety, it has been determined to create this department. Section 110ILCS805/3-42.1 – 2, authorized a community college to operate a Public Safety Department with a sworn officer. With these expanded duties, it is necessary to create a Board of Trustees policy that frames the department and describes the services to be provided.

**Therefore it is recommended that the Board of Trustees Adopt Policy 5.19 – Public Safety Policy, as presented.**

I will be available for questions.

## **5.19 – Public Safety**

Pursuant to the Illinois Public Community College Act Ch. 110 ILCS 805 / 3 – 42.1-2), Richland Community College authorizes the establishment and maintenance of a Public Safety Department. The Board of Trustees delegates the President to establish such other regulations as are determined to be necessary for the protection of community college students, staff, visitors, properties and interests or for the proper maintenance, operation or development of Richland Community and prescribes that fines and penalties for the violation for these regulations is established.

The enforcement of these regulations is the responsibility of the Chief of Public Safety and the members of the Campus Public Safety Department. As such, law enforcement officer members of this department shall have all of the powers of police officers in cities and sheriffs in counties, including the power to make arrests on view or on warrants for violations of State statutes and to enforce county or city ordinances in all counties that lie within the community college district, when such is required for the protection of community college personnel, students, property, or interests. Such officers shall have no power to serve and execute civil process.

As peace officers in Illinois, all laws pertaining to hiring, training, retention, service authority, and discipline of police officers, under State law, shall apply. Law enforcement officer members must complete the minimum basic training requirements of a police training school under the Illinois Police Training Act. Law enforcement officer members who have successfully completed an Illinois Law Enforcement Training and Standards Board certified firearms course shall be equipped with appropriate firearms and auxiliary weapons.

The College Public Safety Department is tasked with the enforcement of College, local, state and federal laws, ordinances and regulations. The enforcement of the regulations established under this policy, will contribute to maintaining a safe learning and working environment for all members of the College community.

TO: Board of Trustees  
FROM: Cris Valdez   
DATE: November 20, 2018  
SUBJECT: Financial Report

Mr. Chairman, members of the Board, attached are the Treasurer's Report, Financial Statement and the Bills and Travel Expenditures for Ratification.

Greg Florian will be available to explain the Treasurer's Report and Financial Statement and to answer any questions regarding the bills.

**Therefore, it is recommended that the Board of Trustees ratify the October 2018 bills, and travel expenditures paid and approve the Financial Statement to be filed for audit.**

Thank you.

# Treasurer's Report

10/31/2018

| <b>Fund</b>             | <b>Balance<br/>10/1/2018</b> | <b>Receipts<br/>for Month</b> | <b>Disbursements<br/>for Month</b> | <b>Balance<br/>10/31/2018</b> | <b>Int Bearing<br/>Accounts</b> | <b>Separate Inv<br/>Instruments</b> |
|-------------------------|------------------------------|-------------------------------|------------------------------------|-------------------------------|---------------------------------|-------------------------------------|
| Education Fund          | \$7,323,435.09               | \$6,829,604.96                | (\$3,771,354.08)                   | \$10,381,685.97               | \$9,831,685.97                  | \$550,000.00                        |
| Oper & Maint Restricted | \$2,017,875.92               | \$184,996.57                  | (\$990,611.07)                     | \$1,212,261.42                | \$1,212,261.42                  | \$0.00                              |
| Bond & Interest Fund    | \$89,727.74                  | \$172.35                      |                                    | \$89,900.09                   | \$89,900.09                     | \$0.00                              |
| Auxiliary Enterprises   | \$2,530,166.95               | \$35,333.08                   | (\$70.93)                          | \$2,565,429.10                | \$2,565,429.10                  | \$0.00                              |
| Restricted Purposes     | \$1,741,018.00               | \$1,919,875.19                | (\$851,806.23)                     | \$2,809,086.96                | \$2,509,086.96                  | \$300,000.00                        |
| Working Cash Fund       | \$8,419,607.90               | \$14,825.97                   |                                    | \$8,434,433.87                | \$7,432,586.66                  | \$1,001,847.21                      |
| Trust & Agency Fund     | \$285,389.47                 | \$46,750.77                   |                                    | \$332,140.24                  | \$332,140.24                    | \$0.00                              |
| Audit Fund              | \$69,096.17                  | \$132.72                      |                                    | \$69,228.89                   | \$69,228.89                     | \$0.00                              |
| Liability & Protection  | \$1,406,040.34               | \$2,508.67                    |                                    | \$1,408,549.01                | \$1,308,549.01                  | \$100,000.00                        |
| <b>Totals</b>           | <b>\$23,882,357.58</b>       | <b>\$9,034,200.28</b>         | <b>(\$5,613,842.31)</b>            | <b>\$27,302,715.55</b>        | <b>\$25,350,868.34</b>          | <b>\$1,951,847.21</b>               |

## Separate Investment Instruments

| Fund                    | Amount       | Instrument | Rate | Maturity   | Term/Months |
|-------------------------|--------------|------------|------|------------|-------------|
| EDUCATION FUND          | \$300,000.00 | CD-Busey   | 0.10 | 12/22/2018 | 6.0         |
| EDUCATION FUND          | \$250,000.00 | CD-SOY     | 0.20 | 1/30/2019  | 12.0        |
| RESTR-EQUIP REPLACEMENT | \$300,000.00 | CD-HPB     | 0.40 | 8/10/2019  | 12.0        |
| WORKING CASH FUND       | \$350,000.00 | CD-HPB     | 0.40 | 11/22/2018 | 12.0        |
| WORKING CASH FUND       | \$302,636.92 | CD-HPB     | 0.40 | 1/19/2019  | 3.0         |
| WORKING CASH FUND       | \$117,720.64 | CD-Regns   | 1.48 | 2/14/2019  | 7.0         |
| WORKING CASH FUND       | \$110,000.00 | CD-HPB     | 0.40 | 3/23/2019  | 12.0        |
| WORKING CASH FUND       | \$121,489.65 | CD-Regns   | 1.63 | 8/21/2019  | 13.0        |
| LPS FUND                | \$100,000.00 | CD-Busey   | 0.10 | 9/27/2018  | 6.0         |

## Revenues & Expenses by Fund

|                                             | Actual<br>10/31/2018    | Budget<br>1819        | %      | Actual<br>10/31/2017  | Prior Year<br>To Date |
|---------------------------------------------|-------------------------|-----------------------|--------|-----------------------|-----------------------|
| <b>Fund 01-Education Fund</b>               |                         |                       |        |                       |                       |
| Revenue                                     | \$10,264,623.20         | \$15,043,243.00       | 68.23  | \$10,263,132.69       | \$15,513,445.99       |
| Transfers                                   | \$0.00                  | (\$477,260.00)        | 0      | \$0.00                | (\$69,819.65)         |
| Expenses                                    | (\$3,886,761.70)        | (\$13,508,497.00)     | 28.77  | (\$3,890,257.85)      | (\$12,496,212.88)     |
|                                             | <b>\$6,377,861.50</b>   | <b>\$1,057,486.00</b> |        | <b>\$6,372,874.84</b> | <b>\$2,947,413.46</b> |
| <b>Fund 02-Operations &amp; Maintenance</b> |                         |                       |        |                       |                       |
| Revenue                                     | \$1,325,253.09          | \$1,925,258.00        | 68.84  | \$1,237,274.31        | \$1,756,911.73        |
| Expenses                                    | (\$491,324.26)          | (\$1,920,174.00)      | 25.59  | (\$514,410.39)        | (\$1,739,824.31)      |
|                                             | <b>\$833,928.83</b>     | <b>\$5,084.00</b>     |        | <b>\$722,863.92</b>   | <b>\$17,087.42</b>    |
| <b>Fund 03-Oper &amp; Maint Restricted</b>  |                         |                       |        |                       |                       |
| Revenue                                     | \$181,097.45            | \$182,083.00          | 99.46  | \$1,742,110.66        | \$3,648,124.54        |
| Transfers                                   | \$0.00                  | \$0.00                | 0      | \$0.00                | (\$141,135.46)        |
| Expenses                                    | (\$90,383.95)           | (\$182,083.00)        | 49.64  | (\$1,156,185.84)      | (\$3,947,356.22)      |
|                                             | <b>\$90,713.50</b>      | <b>\$0.00</b>         |        | <b>\$585,924.82</b>   | <b>(\$440,367.14)</b> |
| <b>Fund 04-Bond &amp; Interest Fund</b>     |                         |                       |        |                       |                       |
| Revenue                                     | \$3,252,878.52          | \$3,388,418.00        | 96     | \$3,113,411.83        | \$4,059,014.58        |
| Expenses                                    | (\$951,471.25)          | (\$3,380,528.00)      | 28.15  | (\$2,590,017.50)      | (\$4,043,371.11)      |
|                                             | <b>\$2,301,407.27</b>   | <b>\$7,890.00</b>     |        | <b>\$523,394.33</b>   | <b>\$15,643.47</b>    |
| <b>Fund 05-Auxiliary Enterprises</b>        |                         |                       |        |                       |                       |
| Revenue                                     | \$408,913.26            | \$1,176,729.00        | 34.75  | \$435,983.00          | \$1,403,413.95        |
| Transfers                                   | \$0.00                  | (\$1,700.00)          | 0      | \$0.00                | (\$60,000.00)         |
| Expenses                                    | (\$404,230.24)          | (\$1,175,029.00)      | 34.4   | (\$360,207.30)        | (\$1,276,571.89)      |
|                                             | <b>\$4,683.02</b>       | <b>\$0.00</b>         |        | <b>\$75,775.70</b>    | <b>\$66,842.06</b>    |
| <b>Fund 06-Restricted Purposes Fund</b>     |                         |                       |        |                       |                       |
| Revenue                                     | \$2,747,167.45          | \$9,872,045.48        | 27.83  | \$2,595,454.69        | \$7,930,485.46        |
| Transfers                                   | \$0.00                  | (\$7,000.00)          | 0      | \$0.00                | (\$9,218.33)          |
| Expenses                                    | (\$3,862,057.30)        | (\$9,864,720.50)      | 39.15  | (\$3,045,840.94)      | (\$7,897,978.77)      |
|                                             | <b>(\$1,114,889.85)</b> | <b>\$324.98</b>       |        | <b>(\$450,386.25)</b> | <b>\$23,288.36</b>    |
| <b>Fund 07-Working Cash Fund</b>            |                         |                       |        |                       |                       |
| Revenue                                     | \$51,140.94             | \$50,000.00           | 102.28 | \$21,018.12           | \$92,353.92           |
| Transfers                                   | \$0.00                  | (\$50,000.00)         | 0      | \$0.00                | (\$92,353.92)         |
|                                             | <b>\$51,140.94</b>      | <b>\$0.00</b>         |        | <b>\$21,018.12</b>    | <b>\$0.00</b>         |
| <b>Fund 10-Trust &amp; Agency Fund</b>      |                         |                       |        |                       |                       |
| Revenue                                     | \$59,659.34             | \$8,000.00            | 745.74 | \$59,633.45           | \$102,912.86          |
| Transfers                                   | \$0.00                  | \$0.00                | 0      | (\$2,000.00)          | (\$6,916.65)          |
| Expenses                                    | (\$31,339.52)           | (\$8,000.00)          | 391.74 | (\$33,828.97)         | (\$95,996.21)         |
|                                             | <b>\$28,319.82</b>      | <b>\$0.00</b>         |        | <b>\$23,804.48</b>    | <b>\$0.00</b>         |
| <b>Fund 11-Audit Fund</b>                   |                         |                       |        |                       |                       |
| Revenue                                     | \$62,807.12             | \$65,410.00           | 96.02  | \$59,794.49           | \$64,411.10           |
| Expenses                                    | (\$42,751.72)           | (\$56,593.00)         | 75.54  | (\$39,696.02)         | (\$55,321.21)         |
|                                             | <b>\$20,055.40</b>      | <b>\$8,817.00</b>     |        | <b>\$20,098.47</b>    | <b>\$9,089.89</b>     |
| <b>Fund 12-Liability &amp; Protection</b>   |                         |                       |        |                       |                       |
| Revenue                                     | \$1,793,396.21          | \$1,871,450.00        | 95.83  | \$1,485,245.03        | \$1,603,190.84        |
| Expenses                                    | (\$463,345.49)          | (\$1,428,108.00)      | 32.44  | (\$420,760.85)        | (\$1,273,812.01)      |
|                                             | <b>\$1,330,050.72</b>   | <b>\$443,342.00</b>   |        | <b>\$1,064,484.18</b> | <b>\$329,378.83</b>   |
| <b>Total</b>                                | <b>\$9,923,271.15</b>   | <b>\$1,522,943.98</b> |        | <b>\$8,959,852.61</b> | <b>\$2,968,376.35</b> |

# Operating Funds Revenue

|                                   | Actual Revenue YTD<br>10/31/2018 | Budget<br>1819         | %           | Actual Revenue YTD<br>10/31/2017 | Prior Year Revenue<br>6/30/2018 |
|-----------------------------------|----------------------------------|------------------------|-------------|----------------------------------|---------------------------------|
| <b>Investment Revenue</b>         |                                  |                        |             |                                  |                                 |
| Investment Revenue                | \$25,946.04                      | \$17,800.00            | 145.76      | \$5,592.73                       | \$24,717.56                     |
|                                   | <u>\$25,946.04</u>               | <u>\$17,800.00</u>     | 145.76      | <u>\$5,592.73</u>                | <u>\$24,717.56</u>              |
| <b>Local Government Sources</b>   |                                  |                        |             |                                  |                                 |
| Current Taxes                     | \$6,937,952.08                   | \$7,211,480.00         | 96.21       | \$6,635,375.99                   | \$7,169,459.89                  |
| Interest on Taxes                 | \$22.10                          | \$700.00               | 3.16        | \$9.04                           | \$848.58                        |
|                                   | <u>\$6,937,974.18</u>            | <u>\$7,212,180.00</u>  | 96.2        | <u>\$6,635,385.03</u>            | <u>\$7,170,308.47</u>           |
| <b>Other Revenue</b>              |                                  |                        |             |                                  |                                 |
| Facility Rental                   | \$98,193.80                      | \$265,291.00           | 37.01       | \$109,207.22                     | \$270,487.32                    |
| Other Revenue                     | \$112,365.40                     | \$490,374.00           | 22.91       | \$100,213.98                     | \$498,121.05                    |
| Transfer In                       | \$0.00                           | \$50,000.00            | 0           | \$0.00                           | \$105,828.90                    |
|                                   | <u>\$210,559.20</u>              | <u>\$805,665.00</u>    | 26.13       | <u>\$209,421.20</u>              | <u>\$874,437.27</u>             |
| <b>State Government Sources</b>   |                                  |                        |             |                                  |                                 |
| ICCB CTE Formula Grant            | \$0.00                           | \$250,500.00           | 0           | \$0.00                           | \$226,810.19                    |
| ICCB Credit Hour Grants           | \$589,802.50                     | \$1,694,920.00         | 34.8        | \$687,032.14                     | \$1,666,304.99                  |
| ICCB Equalization Grant           | \$4,167.00                       | \$50,000.00            | 8.33        | \$16,666.68                      | \$50,000.00                     |
| Replacement Taxes                 | \$66,032.87                      | \$280,000.00           | 23.58       | \$53,888.72                      | \$385,224.49                    |
|                                   | <u>\$660,002.37</u>              | <u>\$2,275,420.00</u>  | 29.01       | <u>\$757,587.54</u>              | <u>\$2,328,339.67</u>           |
| <b>Student Tuition &amp; Fees</b> |                                  |                        |             |                                  |                                 |
| Tuition-Credit                    | \$3,305,558.50                   | \$5,769,547.00         | 57.29       | \$3,453,784.50                   | \$6,091,463.50                  |
| Various Fees                      | \$449,836.00                     | \$887,889.00           | 50.66       | \$438,636.00                     | \$781,091.25                    |
|                                   | <u>\$3,755,394.50</u>            | <u>\$6,657,436.00</u>  | 56.41       | <u>\$3,892,420.50</u>            | <u>\$6,872,554.75</u>           |
| <b>Total Revenue</b>              | <b>\$11,589,876.29</b>           | <b>\$16,968,501.00</b> | <b>68.3</b> | <b>\$11,500,407.00</b>           | <b>\$17,270,357.72</b>          |

# Operating Funds Expenses

|                             | Actual Expenses YTD<br>10/31/2018 | Budget<br>1819        | %            | Actual Expenses YTD<br>10/31/2017 | Prior Year Expenses<br>6/30/2018 |
|-----------------------------|-----------------------------------|-----------------------|--------------|-----------------------------------|----------------------------------|
| <b>Salaries</b>             |                                   |                       |              |                                   |                                  |
| Academic Support Salary     | \$0.00                            | \$0.00                | 0            | \$59,209.69                       | \$157,549.75                     |
| Academic Support-PT         | \$22,841.08                       | \$61,452.00           | 37.17        | \$42,916.66                       | \$109,705.09                     |
| Administrative Staff Sal    | \$466,629.72                      | \$1,704,468.00        | 27.38        | \$408,688.72                      | \$1,445,012.80                   |
| Car Allowance               | \$2,769.28                        | \$9,000.00            | 30.77        | \$2,769.28                        | \$9,000.16                       |
| Classified-Temporary        | \$8,417.88                        | \$9,510.00            | 88.52        | \$0.00                            | \$5,225.44                       |
| Clinical Risk Stipends      | \$10,318.05                       | \$33,100.00           | 31.17        | \$10,500.25                       | \$32,060.94                      |
| Custodial, Maint Stf Sal    | \$30,842.66                       | \$103,250.00          | 29.87        | \$47,473.98                       | \$94,097.25                      |
| Custodial, Maint-Temp       | \$8,100.00                        | \$7,600.00            | 106.58       | \$1,843.65                        | \$8,501.33                       |
| F/T Classified Salary       | \$188,092.16                      | \$641,350.00          | 29.33        | \$164,489.32                      | \$582,520.27                     |
| F/T Faculty Salary          | \$864,298.26                      | \$3,829,482.59        | 22.57        | \$883,962.14                      | \$3,910,128.07                   |
| F/T Faculty-Summer Sal      | \$229,674.05                      | \$269,912.00          | 85.09        | \$260,145.25                      | \$260,145.25                     |
| Faculty Curriculum Dev      | \$5,655.55                        | \$8,020.00            | 70.52        | \$0.00                            | \$0.00                           |
| Faculty Tutors Salary       | \$9,764.44                        | \$75,280.00           | 12.97        | \$1,864.64                        | \$31,200.91                      |
| Independent Study Salary    | \$4,050.00                        | \$5,082.00            | 79.69        | \$3,550.00                        | \$22,622.50                      |
| Interpreter Salary          | \$5,497.40                        | \$35,000.00           | 15.71        | \$250.00                          | \$9,311.22                       |
| LabFacilitators             | \$4,938.34                        | \$18,402.00           | 26.84        | \$4,688.42                        | \$18,353.69                      |
| Overload Salary             | \$116,433.09                      | \$538,121.00          | 21.64        | \$115,656.62                      | \$449,997.02                     |
| Overtime Wages              | \$3,164.38                        | \$7,100.00            | 44.57        | \$3,043.66                        | \$8,692.20                       |
| P/T Classified Salary       | \$12,779.04                       | \$99,518.00           | 12.84        | \$17,209.21                       | \$50,288.65                      |
| P/T Faculty Salary          | \$200,174.91                      | \$790,414.00          | 25.33        | \$225,329.56                      | \$788,022.44                     |
| P/T Faculty-Summer Sal      | \$52,274.38                       | \$66,736.00           | 78.33        | \$50,813.70                       | \$50,813.70                      |
| Professional/Tech Salary    | \$256,647.72                      | \$957,951.00          | 26.79        | \$183,244.25                      | \$700,165.46                     |
| Professional/Tech-PT        | \$10,200.49                       | \$49,877.00           | 20.45        | \$16,821.91                       | \$40,199.28                      |
| Professional/Tech-Temp      | \$0.00                            | \$0.00                | 0            | \$0.00                            | \$131.25                         |
| Proficiency Exam Salary     | \$52.50                           | \$0.00                | 0            | \$0.00                            | \$0.00                           |
| Severance Payments          | \$0.00                            | \$0.00                | 0            | \$0.00                            | \$28,456.22                      |
| Student Workers Salary      | \$4,480.77                        | \$47,480.00           | 9.44         | \$4,360.87                        | \$34,628.83                      |
| Subs Instructors Salary     | \$1,848.03                        | \$6,010.00            | 30.75        | \$3,954.78                        | \$12,469.43                      |
| Supervisory Staff Salary    | \$71,171.86                       | \$200,454.00          | 35.51        | \$120,194.32                      | \$278,445.12                     |
| Test Proctor Salary         | \$8,446.96                        | \$30,910.00           | 27.33        | \$5,974.74                        | \$21,657.27                      |
|                             | <u>\$2,599,563.00</u>             | <u>\$9,605,479.59</u> | <u>27.06</u> | <u>\$2,638,955.62</u>             | <u>\$9,159,401.54</u>            |
| <b>Employee Benefits</b>    |                                   |                       |              |                                   |                                  |
| EmployeeBenefitsTotal       | \$534.49                          | \$5,525.00            | 9.67         | \$2,104.06                        | \$17,543.24                      |
| FICA-Social Security        | \$0.00                            | \$0.00                | 0            | \$0.00                            | \$0.00                           |
| Grants Share of SURS        | \$90.09                           | \$0.00                | 0            | \$4.21                            | \$401.41                         |
| Group Dental Ins            | \$14,687.83                       | \$51,516.34           | 28.51        | \$16,992.12                       | \$48,136.59                      |
| Group LTD Ins               | \$5,037.14                        | \$18,709.88           | 26.92        | \$5,635.59                        | \$16,327.31                      |
| Group Life Ins              | \$6,860.93                        | \$30,382.00           | 22.58        | \$9,197.01                        | \$24,418.49                      |
| Group Medical Ins           | \$459,240.32                      | \$1,723,659.19        | 26.64        | \$544,401.24                      | \$1,707,898.88                   |
| Medicare                    | \$786.39                          | \$0.00                | 0            | \$0.00                            | \$0.00                           |
| SURS-RetireeHealthContri    | \$12,798.39                       | \$39,302.00           | 32.56        | \$12,945.66                       | \$40,253.71                      |
| Staff/Family Waivers        | \$0.00                            | \$35,000.00           | 0            | \$12,319.00                       | \$25,049.00                      |
|                             | <u>\$500,035.58</u>               | <u>\$1,904,094.41</u> | <u>26.26</u> | <u>\$603,598.89</u>               | <u>\$1,880,028.63</u>            |
| <b>Contractual Services</b> |                                   |                       |              |                                   |                                  |
| Accreditation Fees          | \$550.00                          | \$16,925.00           | 3.25         | \$8,104.04                        | \$19,629.04                      |
| Admin Computer-Maint        | \$318,694.49                      | \$366,068.00          | 87.06        | \$210,271.23                      | \$220,973.19                     |
| Building Repair/Maint       | \$15,547.31                       | \$87,025.00           | 17.87        | \$2,359.88                        | \$19,272.85                      |
| Consultants/Workshops       | \$0.00                            | \$4,000.00            | 0            | \$0.00                            | \$15,431.25                      |
| Contractual-Other           | \$51,465.29                       | \$233,988.00          | 21.99        | \$21,237.50                       | \$61,568.74                      |
| Custodial Services          | \$100,258.20                      | \$480,780.00          | 20.85        | \$92,791.50                       | \$377,975.00                     |
| Diversity Initiatives       | \$0.00                            | \$5,000.00            | 0            | \$0.00                            | \$0.00                           |
| Employee Recognition EAT    | \$803.95                          | \$1,000.00            | 80.4         | \$749.35                          | \$749.35                         |
| Equip Repair/Maint Agree    | \$26,361.80                       | \$112,279.00          | 23.48        | \$42,631.99                       | \$102,093.70                     |
| Faculty Development         | \$853.56                          | \$2,700.00            | 31.61        | \$1,220.50                        | \$1,220.50                       |
| Grounds Maintenance         | \$2,357.38                        | \$13,800.00           | 17.08        | \$1,773.25                        | \$13,073.05                      |
| Legal Services-Admin        | \$680.00                          | \$75,000.00           | 0.91         | \$0.00                            | \$26,557.02                      |
| Meals                       | \$0.00                            | \$3,000.00            | 0            | \$175.00                          | \$205.00                         |
| Pest Control                | \$3,400.00                        | \$13,475.00           | 25.23        | \$2,550.00                        | \$10,832.80                      |
| Professional Fees           | \$5,374.71                        | \$7,200.00            | 74.65        | \$5,374.25                        | \$7,165.79                       |
| Security                    | \$2,606.75                        | \$8,063.00            | 32.33        | \$2,203.84                        | \$11,479.83                      |
| Staff/Faculty Developmen    | \$615.00                          | \$10,000.00           | 6.15         | \$0.00                            | \$44,921.29                      |

# Operating Funds Expenses

|                                     | Actual Expenses YTD<br>10/31/2018 | Budget<br>1819        | %      | Actual Expenses YTD<br>10/31/2017 | Prior Year Expenses<br>6/30/2018 |
|-------------------------------------|-----------------------------------|-----------------------|--------|-----------------------------------|----------------------------------|
| <b>Contractual Services</b>         |                                   |                       |        |                                   |                                  |
| Student Awards                      | \$0.00                            | \$725.00              | 0      | \$0.00                            | \$680.00                         |
| Telephone Maint Agree               | \$0.00                            | \$18,000.00           | 0      | \$1,283.04                        | \$7,242.93                       |
|                                     | <u>\$529,568.44</u>               | <u>\$1,459,028.00</u> | 36.3   | <u>\$392,725.37</u>               | <u>\$941,071.33</u>              |
| <b>Materials &amp; Supplies</b>     |                                   |                       |        |                                   |                                  |
| Advertising                         | \$5,686.00                        | \$65,550.00           | 8.67   | \$6,657.61                        | \$62,426.12                      |
| Audio Visual Materials              | \$390.43                          | \$200.00              | 195.22 | \$40.64                           | \$55.51                          |
| Books-Library Collection            | \$1,353.09                        | \$8,000.00            | 16.91  | \$2,296.60                        | \$6,679.17                       |
| Catalog Printing                    | \$0.00                            | \$250.00              | 0      | \$2,766.50                        | \$2,766.50                       |
| Computer Software                   | \$105,295.45                      | \$156,258.00          | 67.39  | \$103,049.26                      | \$146,506.56                     |
| Credit Schedules                    | \$0.00                            | \$4,000.00            | 0      | \$0.00                            | \$1,612.10                       |
| Digital Print/Curric Spt            | \$35,429.92                       | \$42,031.00           | 84.29  | \$0.00                            | \$0.00                           |
| Event Expense                       | \$0.00                            | \$3,150.00            | 0      | \$175.00                          | \$803.88                         |
| Graphic Supplies                    | \$380.50                          | \$3,000.00            | 12.68  | \$447.54                          | \$1,292.69                       |
| Instructional Supplies              | \$29,274.15                       | \$123,215.00          | 23.76  | \$15,839.64                       | \$77,622.85                      |
| Laundry/Linen Supplies              | \$92.61                           | \$400.00              | 23.15  | \$19.11                           | \$186.20                         |
| Maintenance Supplies                | \$23,160.20                       | \$85,050.00           | 27.23  | \$13,179.85                       | \$84,859.16                      |
| Materials                           | \$16,523.81                       | \$71,165.00           | 23.22  | \$5,495.52                        | \$33,491.57                      |
| Office Supplies                     | \$6,351.63                        | \$19,117.00           | 33.23  | \$7,959.83                        | \$46,371.54                      |
| Postage                             | \$2,729.79                        | \$16,520.00           | 16.52  | \$3,735.43                        | \$17,548.13                      |
| Printing                            | \$7,059.20                        | \$24,560.00           | 28.74  | \$1,492.35                        | \$17,473.32                      |
| Publications & Dues                 | \$48,477.96                       | \$86,248.00           | 56.21  | \$67,440.75                       | \$114,885.54                     |
| Reference Materials                 | \$0.00                            | \$0.00                | 0      | \$5.25                            | \$5.25                           |
| Specialties                         | \$0.00                            | \$1,500.00            | 0      | \$681.30                          | \$692.15                         |
| Transcripts                         | \$0.00                            | \$27,000.00           | 0      | \$0.00                            | \$20,155.00                      |
| Uniforms                            | \$955.00                          | \$3,500.00            | 27.29  | \$860.50                          | \$3,206.50                       |
| Vehicle Expense                     | \$5,413.72                        | \$10,420.00           | 51.96  | \$2,904.14                        | \$13,245.01                      |
| WYSE Activities                     | \$0.00                            | \$1,120.00            | 0      | \$0.00                            | (\$39.95)                        |
| Wind Turbine Maintenance            | \$0.00                            | \$5,200.00            | 0      | \$0.00                            | \$6,233.33                       |
|                                     | <u>\$288,573.46</u>               | <u>\$757,454.00</u>   | 38.1   | <u>\$235,046.82</u>               | <u>\$658,078.13</u>              |
| <b>Conference &amp; Meeting Exp</b> |                                   |                       |        |                                   |                                  |
| Board Meeting Meals                 | \$180.00                          | \$2,660.00            | 6.77   | \$740.00                          | \$3,062.50                       |
| Cultivation/CommunityMtg            | \$0.00                            | \$75.00               | 0      | \$0.00                            | \$0.00                           |
| Meeting Expense                     | \$2,739.29                        | \$6,614.00            | 41.42  | \$1,806.31                        | \$10,089.56                      |
| Recruitment                         | \$0.00                            | \$0.00                | 0      | \$0.00                            | \$2,710.29                       |
| Registration Fees                   | \$14,346.00                       | \$43,025.00           | 33.34  | \$12,455.29                       | \$26,261.25                      |
| Travel-In State                     | \$2,683.62                        | \$14,556.00           | 18.44  | \$7,840.48                        | \$13,566.30                      |
| Travel-In State Mileage             | \$1,708.04                        | \$13,990.00           | 12.21  | \$1,587.01                        | \$9,268.14                       |
| Travel-Out of State                 | \$20,353.48                       | \$73,727.00           | 27.61  | \$14,771.58                       | \$34,598.97                      |
|                                     | <u>\$42,010.43</u>                | <u>\$154,647.00</u>   | 27.17  | <u>\$39,200.67</u>                | <u>\$99,557.01</u>               |
| <b>Fixed Charges</b>                |                                   |                       |        |                                   |                                  |
| Collection Co Charges               | \$0.00                            | \$100.00              | 0      | \$0.00                            | \$0.00                           |
| Credit Card Fees                    | \$11,779.90                       | \$25,000.00           | 47.12  | \$11,203.77                       | \$31,171.86                      |
| Equipment Rental                    | \$500.15                          | \$1,750.00            | 28.58  | \$0.00                            | \$1,594.32                       |
| Facility Rental                     | \$44,557.88                       | \$96,755.00           | 46.05  | \$44,557.88                       | \$133,673.64                     |
| Graduation Expense                  | \$334.53                          | \$19,000.00           | 1.76   | \$0.00                            | \$13,647.45                      |
| Install Pymt Lease/Purch            | \$82,055.53                       | \$203,500.00          | 40.32  | \$74,955.39                       | \$180,992.47                     |
| Interest Expense                    | \$0.00                            | \$3,730.00            | 0      | \$2,093.58                        | \$11,211.50                      |
| Property Taxes                      | \$17,094.08                       | \$23,800.00           | 71.82  | \$16,793.61                       | \$23,150.65                      |
|                                     | <u>\$156,322.07</u>               | <u>\$373,635.00</u>   | 41.84  | <u>\$149,604.23</u>               | <u>\$395,441.89</u>              |
| <b>Utilities</b>                    |                                   |                       |        |                                   |                                  |
| Electricity and Nat Gas             | \$75,887.62                       | \$342,630.00          | 22.15  | \$93,791.47                       | \$387,852.29                     |
| Internet                            | \$1,615.55                        | \$15,460.00           | 10.45  | \$1,701.00                        | \$11,644.00                      |
| Propane                             | \$0.00                            | \$500.00              | 0      | \$0.00                            | \$0.00                           |
| Refuse Disposal                     | \$6,736.16                        | \$22,080.00           | 30.51  | \$7,702.60                        | \$21,374.53                      |
| Telephone                           | \$10,438.00                       | \$42,620.00           | 24.49  | \$12,566.62                       | \$51,364.24                      |
| Water, Sewage                       | \$12,282.66                       | \$29,050.00           | 42.28  | \$11,516.10                       | \$40,046.44                      |
|                                     | <u>\$106,959.99</u>               | <u>\$452,340.00</u>   | 23.65  | <u>\$127,277.79</u>               | <u>\$512,281.50</u>              |
| <b>Capital Outlay</b>               |                                   |                       |        |                                   |                                  |
| Equipment-Instructional             | \$3,032.00                        | \$14,940.00           | 20.29  | \$0.00                            | \$0.00                           |
| Equipment-Office                    | \$0.00                            | \$0.00                | 0      | \$1,558.00                        | \$12,144.80                      |
| Equipment-Service                   | \$0.00                            | \$0.00                | 0      | \$0.00                            | \$48,907.01                      |

## Operating Funds Expenses

|                            | Actual Expenses YTD<br>10/31/2018 | Budget<br>1819         | %            | Actual Expenses YTD<br>10/31/2017 | Prior Year Expenses<br>6/30/2018 |
|----------------------------|-----------------------------------|------------------------|--------------|-----------------------------------|----------------------------------|
| <b>Capital Outlay</b>      |                                   |                        |              |                                   |                                  |
|                            | \$3,032.00                        | \$14,940.00            | 20.29        | \$1,558.00                        | \$61,051.81                      |
| <b>Tuition Adjustments</b> |                                   |                        |              |                                   |                                  |
| Illinois Veterans Grants   | \$0.00                            | \$65,000.00            | 0            | \$728.00                          | \$2,711.40                       |
| Tuition Waiver             | \$11,145.00                       | \$175,000.00           | 6.37         | \$59,713.70                       | \$189,361.85                     |
| Unfunded ING/MIA/POW       | \$8,960.00                        | \$35,000.00            | 25.6         | \$15,606.00                       | \$30,033.00                      |
| Write-Off                  | \$71,790.25                       | \$240,000.00           | 29.91        | \$75,128.43                       | \$171,159.94                     |
|                            | \$91,895.25                       | \$515,000.00           | 17.84        | \$151,176.13                      | \$393,266.19                     |
| <b>Other Expense</b>       |                                   |                        |              |                                   |                                  |
| Bank Service Charges       | \$390.52                          | \$6,600.00             | 5.92         | \$1,755.24                        | \$4,144.96                       |
| Contributions              | \$33,684.00                       | \$123,906.00           | 27.19        | \$35,572.00                       | \$62,110.75                      |
| Expense-Other              | (\$143.75)                        | \$3,500.00             | -4.11        | \$0.01                            | \$10,874.40                      |
|                            | \$33,930.77                       | \$134,006.00           | 25.32        | \$37,327.25                       | \$77,130.11                      |
| <b>Transfers</b>           |                                   |                        |              |                                   |                                  |
| Transfer Out               | \$0.00                            | \$477,260.00           | 0            | \$0.00                            | \$69,819.65                      |
|                            | \$0.00                            | \$477,260.00           | 0            | \$0.00                            | \$69,819.65                      |
| <b>Total Expenses</b>      | <b>\$4,351,890.99</b>             | <b>\$15,847,884.00</b> | <b>27.46</b> | <b>\$4,376,470.77</b>             | <b>\$14,247,127.79</b>           |

## Revenues by Fund Summary

|                                             | Actual Revenue YTD<br>10/31/2018 | Budget<br>1819         | %             | Actual Revenue YTD<br>10/31/2017 | Prior Year Revenue<br>6/30/2018 |
|---------------------------------------------|----------------------------------|------------------------|---------------|----------------------------------|---------------------------------|
| <b>Fund 01-Education Fund</b>               |                                  |                        |               |                                  |                                 |
| Local Government Sources                    | \$6,056,682.74                   | \$6,296,045.00         | 96.2          | \$5,781,537.19                   | \$6,258,278.15                  |
| State Government Sources                    | \$660,002.37                     | \$2,275,420.00         | 29.01         | \$757,587.54                     | \$2,328,339.67                  |
| Student Tuition & Fees                      | \$3,455,268.73                   | \$6,052,712.00         | 57.09         | \$3,657,134.53                   | \$6,463,486.66                  |
| Investment Revenue                          | \$25,946.04                      | \$17,800.00            | 145.76        | \$5,592.73                       | \$24,717.56                     |
| Other Revenue                               | \$66,723.32                      | \$401,266.00           | 16.63         | \$61,280.70                      | \$438,623.95                    |
| <b>Total Revenue Fund 01</b>                | <b>\$10,264,623.20</b>           | <b>\$15,043,243.00</b> | <b>68.23</b>  | <b>\$10,263,132.69</b>           | <b>\$15,513,445.99</b>          |
| <b>Fund 02-Operations &amp; Maintenance</b> |                                  |                        |               |                                  |                                 |
| Local Government Sources                    | \$881,291.44                     | \$916,135.00           | 96.2          | \$853,847.84                     | \$912,030.32                    |
| Student Tuition & Fees                      | \$300,125.77                     | \$604,724.00           | 49.63         | \$235,285.97                     | \$409,068.09                    |
| Other Revenue                               | \$143,835.88                     | \$404,399.00           | 35.57         | \$148,140.50                     | \$435,813.32                    |
| <b>Total Revenue Fund 02</b>                | <b>\$1,325,253.09</b>            | <b>\$1,925,258.00</b>  | <b>68.84</b>  | <b>\$1,237,274.31</b>            | <b>\$1,756,911.73</b>           |
| <b>Fund 03-Oper &amp; Maint Restricted</b>  |                                  |                        |               |                                  |                                 |
| Local Government Sources                    | \$174,307.04                     | \$144,083.00           | 120.98        | \$303,987.66                     | \$402,419.43                    |
| Investment Revenue                          | \$6,719.44                       | \$8,000.00             | 83.99         | \$2,299.32                       | \$14,842.79                     |
| Other Revenue                               | \$70.97                          | \$30,000.00            | 0.24          | \$1,435,823.68                   | \$3,230,862.32                  |
| <b>Total Revenue Fund 03</b>                | <b>\$181,097.45</b>              | <b>\$182,083.00</b>    | <b>99.46</b>  | <b>\$1,742,110.66</b>            | <b>\$3,648,124.54</b>           |
| <b>Fund 04-Bond &amp; Interest Fund</b>     |                                  |                        |               |                                  |                                 |
| Local Government Sources                    | \$3,252,267.48                   | \$3,385,410.00         | 96.07         | \$3,109,180.77                   | \$4,051,156.72                  |
| Investment Revenue                          | \$611.04                         | \$3,008.00             | 20.31         | \$4,231.06                       | \$7,857.86                      |
| <b>Total Revenue Fund 04</b>                | <b>\$3,252,878.52</b>            | <b>\$3,388,418.00</b>  | <b>96</b>     | <b>\$3,113,411.83</b>            | <b>\$4,059,014.58</b>           |
| <b>Fund 05-Auxiliary Enterprises</b>        |                                  |                        |               |                                  |                                 |
| Customized Training                         | \$220,619.58                     | \$457,250.00           | 48.25         | \$222,578.49                     | \$513,545.76                    |
| Student Tuition & Fees                      | \$5,057.00                       | \$71,953.00            | 7.03          | \$48,360.00                      | \$87,780.75                     |
| Auxiliary Enterprises                       | \$159,528.69                     | \$567,750.00           | 28.1          | \$150,096.64                     | \$611,688.60                    |
| Investment Revenue                          | \$3,941.38                       | \$2,033.00             | 193.87        | \$746.99                         | \$4,582.24                      |
| Other Revenue                               | \$19,766.61                      | \$77,743.00            | 25.43         | \$14,200.88                      | \$185,816.60                    |
| <b>Total Revenue Fund 05</b>                | <b>\$408,913.26</b>              | <b>\$1,176,729.00</b>  | <b>34.75</b>  | <b>\$435,983.00</b>              | <b>\$1,403,413.95</b>           |
| <b>Fund 06-Restricted Purposes Fund</b>     |                                  |                        |               |                                  |                                 |
| State Government Sources                    | \$0.00                           | \$0.00                 | 0             | \$0.00                           | \$23,689.81                     |
| Financial Aid                               | \$2,513,461.32                   | \$6,479,870.00         | 38.79         | \$2,425,103.38                   | \$6,441,617.15                  |
| Investment Revenue                          | \$404.86                         | \$325.00               | 124.57        | \$268.77                         | \$1,686.93                      |
| Other Revenue                               | \$233,301.27                     | \$3,391,850.48         | 6.88          | \$170,082.54                     | \$1,463,491.57                  |
| <b>Total Revenue Fund 06</b>                | <b>\$2,747,167.45</b>            | <b>\$9,872,045.48</b>  | <b>27.83</b>  | <b>\$2,595,454.69</b>            | <b>\$7,930,485.46</b>           |
| <b>Fund 07-Working Cash Fund</b>            |                                  |                        |               |                                  |                                 |
| Investment Revenue                          | \$51,140.94                      | \$50,000.00            | 102.28        | \$21,018.12                      | \$92,353.92                     |
| <b>Total Revenue Fund 07</b>                | <b>\$51,140.94</b>               | <b>\$50,000.00</b>     | <b>102.28</b> | <b>\$21,018.12</b>               | <b>\$92,353.92</b>              |
| <b>Fund 10-Trust &amp; Agency Fund</b>      |                                  |                        |               |                                  |                                 |
| Club Revenue                                | \$14,625.37                      | \$0.00                 | 0             | \$11,886.08                      | \$29,412.75                     |
| Investment Revenue                          | \$1,615.63                       | \$0.00                 | 0             | \$1,100.88                       | \$4,256.65                      |
| Other Revenue                               | \$43,418.34                      | \$8,000.00             | 542.73        | \$46,646.49                      | \$69,243.46                     |
| <b>Total Revenue Fund 10</b>                | <b>\$59,659.34</b>               | <b>\$8,000.00</b>      | <b>745.74</b> | <b>\$59,633.45</b>               | <b>\$102,912.86</b>             |
| <b>Fund 11-Audit Fund</b>                   |                                  |                        |               |                                  |                                 |
| Local Government Sources                    | \$62,336.57                      | \$64,810.00            | 96.18         | \$59,558.07                      | \$63,492.94                     |
| Investment Revenue                          | \$470.55                         | \$600.00               | 78.43         | \$236.42                         | \$918.16                        |
| <b>Total Revenue Fund 11</b>                | <b>\$62,807.12</b>               | <b>\$65,410.00</b>     | <b>96.02</b>  | <b>\$59,794.49</b>               | <b>\$64,411.10</b>              |
| <b>Fund 12-Liability &amp; Protection</b>   |                                  |                        |               |                                  |                                 |
| Local Government Sources                    | \$1,778,176.07                   | \$1,848,425.00         | 96.2          | \$1,473,452.14                   | \$1,571,295.27                  |
| Student Tuition & Fees                      | \$6,320.00                       | \$13,000.00            | 48.62         | \$6,696.00                       | \$10,584.00                     |
| Investment Revenue                          | \$8,900.14                       | \$10,025.00            | 88.78         | \$5,096.89                       | \$21,311.57                     |
| <b>Total Revenue Fund 12</b>                | <b>\$1,793,396.21</b>            | <b>\$1,871,450.00</b>  | <b>95.83</b>  | <b>\$1,485,245.03</b>            | <b>\$1,603,190.84</b>           |
| <b>Total Revenue</b>                        | <b>\$20,146,936.58</b>           | <b>\$33,582,636.48</b> | <b>59.99</b>  | <b>\$21,013,058.27</b>           | <b>\$36,174,264.97</b>          |

## Expenses by Fund Summary

|                                             | Budget<br>1819         | Actual YTD as of<br>10/31/2018 | Encumbered as<br>of 10/31/2018 | Total Expenses<br>YTD | %            | Prior YTD<br>Expenses  | Pr YTD<br>%  |
|---------------------------------------------|------------------------|--------------------------------|--------------------------------|-----------------------|--------------|------------------------|--------------|
| <b>Fund 01-Education Fund</b>               |                        |                                |                                |                       |              |                        |              |
| Salaries                                    | \$9,448,050.59         | \$2,560,154.43                 | \$0.00                         | \$2,560,154.43        | 27.1         | \$8,995,539.57         | 28.57        |
| Employee Benefits                           | \$1,901,611.41         | \$495,614.67                   | \$6,570.10                     | \$502,184.77          | 26.41        | \$1,884,783.13         | 32.09        |
| Contractual Services                        | \$580,045.00           | \$369,566.44                   | \$5,415.40                     | \$374,981.84          | 64.65        | \$374,992.53           | 63.21        |
| Materials & Supplies                        | \$644,329.00           | \$254,747.69                   | \$52,898.54                    | \$307,646.23          | 47.75        | \$543,399.35           | 40.06        |
| Conference & Meeting Exp                    | \$152,175.00           | \$41,770.43                    | \$22,385.37                    | \$64,155.80           | 42.16        | \$98,828.71            | 39.67        |
| Fixed Charges                               | \$115,400.00           | \$34,870.02                    | \$9,074.97                     | \$43,944.99           | 38.08        | \$113,188.49           | 26.86        |
| Utilities                                   | \$2,940.00             | \$1,180.00                     | \$2,360.00                     | \$3,540.00            | 120.41       | \$2,940.00             | 33.33        |
| Capital Outlay                              | \$14,940.00            | \$3,032.00                     | \$0.00                         | \$3,032.00            | 20.29        | \$12,144.80            | 12.83        |
| Other Expense                               | \$240,000.00           | \$71,790.25                    | \$0.00                         | \$71,790.25           | 29.91        | \$171,159.94           | 43.89        |
| Tuition Adjustments                         | \$275,000.00           | \$20,105.00                    | \$0.00                         | \$20,105.00           | 7.31         | \$222,106.25           | 34.24        |
| Other Expense                               | \$134,006.00           | \$33,930.77                    | \$0.00                         | \$33,930.77           | 25.32        | \$77,130.11            | 48.4         |
| Transfers                                   | \$477,260.00           | \$0.00                         | \$0.00                         | \$0.00                | 0            | \$69,819.65            | 0            |
| <b>Total Expense Fund 01</b>                | <b>\$13,985,757.00</b> | <b>\$3,886,761.70</b>          | <b>\$98,704.38</b>             | <b>\$3,985,466.08</b> | <b>28.5</b>  | <b>\$12,566,032.53</b> | <b>30.96</b> |
| <b>Fund 02-Operations &amp; Maintenance</b> |                        |                                |                                |                       |              |                        |              |
| Salaries                                    | \$172,989.00           | \$54,702.57                    | \$0.00                         | \$54,702.57           | 31.62        | \$176,821.97           | 46.31        |
| Employee Benefits                           | \$42,000.00            | \$15,081.88                    | \$0.00                         | \$15,081.88           | 35.91        | \$40,189.55            | 34.25        |
| Contractual Services                        | \$880,483.00           | \$160,002.00                   | \$61,222.50                    | \$221,224.50          | 25.13        | \$566,078.80           | 27.5         |
| Materials & Supplies                        | \$113,325.00           | \$33,825.77                    | \$7,586.62                     | \$41,412.39           | 36.54        | \$114,678.78           | 15.12        |
| Conference & Meeting Exp                    | \$3,022.00             | \$240.00                       | \$0.00                         | \$240.00              | 7.94         | \$833.30               | 0            |
| Fixed Charges                               | \$258,235.00           | \$121,452.05                   | \$70,094.84                    | \$191,546.89          | 74.18        | \$282,253.40           | 42.23        |
| Utilities                                   | \$450,120.00           | \$106,019.99                   | \$25,152.48                    | \$131,172.47          | 29.14        | \$510,061.50           | 24.81        |
| Capital Outlay                              | \$0.00                 | \$0.00                         | \$0.00                         | \$0.00                | 0            | \$48,907.01            | 0            |
| <b>Total Expense Fund 02</b>                | <b>\$1,920,174.00</b>  | <b>\$491,324.26</b>            | <b>\$164,056.44</b>            | <b>\$655,380.70</b>   | <b>34.13</b> | <b>\$1,739,824.31</b>  | <b>29.57</b> |
| <b>Fund 03-Oper &amp; Maint Restricted</b>  |                        |                                |                                |                       |              |                        |              |
| Contractual Services                        | \$25,000.00            | \$1,674.20                     | \$0.00                         | \$1,674.20            | 6.7          | \$84,887.63            | 21.74        |
| Materials & Supplies                        | \$5,000.00             | \$4,297.21                     | \$3,378.60                     | \$7,675.81            | 153.52       | \$9,311.53             | 16.56        |
| Capital Outlay                              | \$152,083.00           | \$84,412.54                    | \$1,566.51                     | \$85,979.05           | 56.53        | \$3,853,157.06         | 29.49        |
| Transfers                                   | \$0.00                 | \$0.00                         | \$0.00                         | \$0.00                | 0            | \$141,135.46           | 0            |
| <b>Total Expense Fund 03</b>                | <b>\$182,083.00</b>    | <b>\$90,383.95</b>             | <b>\$4,945.11</b>              | <b>\$95,329.06</b>    | <b>52.35</b> | <b>\$4,088,491.68</b>  | <b>28.28</b> |
| <b>Fund 04-Bond &amp; Interest Fund</b>     |                        |                                |                                |                       |              |                        |              |
| Fixed Charges                               | \$3,377,528.00         | \$950,971.25                   | \$2,130,980.36                 | \$3,081,951.61        | 91.25        | \$4,040,871.11         | 64.03        |
| Other Expense                               | \$3,000.00             | \$500.00                       | \$1,500.00                     | \$2,000.00            | 66.67        | \$2,500.00             | 100          |
| <b>Total Expense Fund 04</b>                | <b>\$3,380,528.00</b>  | <b>\$951,471.25</b>            | <b>\$2,132,480.36</b>          | <b>\$3,083,951.61</b> | <b>91.23</b> | <b>\$4,043,371.11</b>  | <b>64.06</b> |
| <b>Fund 05-Auxiliary Enterprises</b>        |                        |                                |                                |                       |              |                        |              |
| Salaries                                    | \$511,055.00           | \$180,381.47                   | \$0.00                         | \$180,381.47          | 35.3         | \$548,027.71           | 32.25        |
| Employee Benefits                           | \$118,440.00           | \$32,575.42                    | \$0.00                         | \$32,575.42           | 27.5         | \$105,053.82           | 35.02        |
| Contractual Services                        | \$68,500.00            | \$22,670.65                    | \$2,890.04                     | \$25,560.69           | 37.31        | \$71,328.37            | 27           |
| Materials & Supplies                        | \$389,593.00           | \$151,804.54                   | \$52,572.49                    | \$204,377.03          | 52.46        | \$451,374.04           | 16.88        |
| Conference & Meeting Exp                    | \$8,060.00             | \$4,470.01                     | \$7,294.00                     | \$11,764.01           | 145.96       | \$4,314.96             | 39.3         |
| Fixed Charges                               | \$35,490.00            | \$11,305.90                    | \$14,000.00                    | \$25,305.90           | 71.3         | \$35,508.27            | 28.46        |
| Utilities                                   | \$250.00               | \$62.17                        | \$0.00                         | \$62.17               | 24.87        | \$176.27               | 0            |
| Capital Outlay                              | \$42,871.00            | \$493.73                       | \$0.00                         | \$493.73              | 1.15         | \$60,100.09            | 65.21        |
| Other Expense                               | \$770.00               | \$466.35                       | \$0.00                         | \$466.35              | 60.56        | \$688.36               | 30.8         |
| <b>Total Expense Fund 05</b>                | <b>\$1,175,029.00</b>  | <b>\$404,230.24</b>            | <b>\$76,756.53</b>             | <b>\$480,986.77</b>   | <b>40.93</b> | <b>\$1,276,571.89</b>  | <b>28.22</b> |
| <b>Fund 06-Restricted Purposes Fund</b>     |                        |                                |                                |                       |              |                        |              |
| Salaries                                    | \$889,983.24           | \$257,224.29                   | \$0.00                         | \$257,224.29          | 28.9         | \$741,971.83           | 23.81        |
| Employee Benefits                           | \$225,914.22           | \$69,577.17                    | \$0.00                         | \$69,577.17           | 30.8         | \$193,369.37           | 27.9         |
| Contractual Services                        | \$925,509.31           | \$95,758.77                    | \$210.02                       | \$95,968.79           | 10.37        | \$264,289.76           | 13.85        |
| Materials & Supplies                        | \$234,165.72           | \$27,134.85                    | \$11,100.08                    | \$38,234.93           | 16.33        | \$74,409.48            | 19.78        |
| Conference & Meeting Exp                    | \$57,678.66            | \$30,402.49                    | \$2,223.00                     | \$32,625.49           | 56.56        | \$44,644.80            | 53.16        |
| Fixed Charges                               | \$133,561.35           | \$12,024.05                    | \$0.00                         | \$12,024.05           | 9            | \$58,739.25            | 28.42        |
| Capital Outlay                              | \$991,928.00           | \$112,344.22                   | \$31,199.23                    | \$143,543.45          | 14.47        | \$138,681.16           | 4.04         |
| Financial Aid Expense                       | \$6,405,980.00         | \$3,257,591.46                 | \$0.00                         | \$3,257,591.46        | 50.85        | \$6,381,612.82         | 42.59        |
| Other Expense                               | \$0.00                 | \$0.00                         | \$0.00                         | \$0.00                | 0            | \$260.30               | 0            |

## Expenses by Fund Summary

|                                           | Budget<br>1819         | Actual YTD as of<br>10/31/2018 | Encumbered as<br>of 10/31/2018 | Total Expenses<br>YTD  | %            | Prior YTD<br>Expenses  | Pr YTD<br>%  |
|-------------------------------------------|------------------------|--------------------------------|--------------------------------|------------------------|--------------|------------------------|--------------|
| <b>Fund 06-Restricted Purposes Fund</b>   |                        |                                |                                |                        |              |                        |              |
| Transfers                                 | \$7,000.00             | \$0.00                         | \$0.00                         | \$0.00                 | 0            | \$9,218.33             | 0            |
| <b>Total Expense Fund 06</b>              | <b>\$9,871,720.50</b>  | <b>\$3,862,057.30</b>          | <b>\$44,732.33</b>             | <b>\$3,906,789.63</b>  | <b>39.58</b> | <b>\$7,907,197.10</b>  | <b>38.52</b> |
| <b>Fund 07-Working Cash Fund</b>          |                        |                                |                                |                        |              |                        |              |
| Transfers                                 | \$50,000.00            | \$0.00                         | \$0.00                         | \$0.00                 | 0            | \$92,353.92            | 0            |
| <b>Total Expense Fund 07</b>              | <b>\$50,000.00</b>     | <b>\$0.00</b>                  | <b>\$0.00</b>                  | <b>\$0.00</b>          | <b>0</b>     | <b>\$92,353.92</b>     | <b>0</b>     |
| <b>Fund 10-Trust &amp; Agency Fund</b>    |                        |                                |                                |                        |              |                        |              |
| Contractual Services                      | \$5,640.00             | \$11,897.90                    | \$113.05                       | \$12,010.95            | 212.96       | \$29,157.14            | 30.17        |
| Materials & Supplies                      | \$2,055.00             | \$15,735.46                    | \$1,745.72                     | \$17,481.18            | 850.67       | \$48,594.07            | 43.11        |
| Conference & Meeting Exp                  | \$125.00               | \$3,290.51                     | \$5,488.34                     | \$8,778.85             | 7023.0       | \$13,553.34            | 26.4         |
| Fixed Charges                             | \$180.00               | \$0.00                         | \$0.00                         | \$0.00                 | 0            | \$156.60               | 100          |
| Other Expense                             | \$0.00                 | \$415.65                       | \$0.00                         | \$415.65               | 0            | \$4,535.06             | 7.61         |
| Transfers                                 | \$0.00                 | \$0.00                         | \$0.00                         | \$0.00                 | 0            | \$2,660.00             | 75.19        |
| <b>Total Expense Fund 10</b>              | <b>\$8,000.00</b>      | <b>\$31,339.52</b>             | <b>\$7,347.11</b>              | <b>\$38,686.63</b>     | <b>483.5</b> | <b>\$98,656.21</b>     | <b>36.32</b> |
| <b>Fund 11-Audit Fund</b>                 |                        |                                |                                |                        |              |                        |              |
| Salaries                                  | \$6,930.00             | \$2,172.30                     | \$0.00                         | \$2,172.30             | 31.35        | \$6,796.75             | 29.41        |
| Employee Benefits                         | \$1,663.00             | \$579.42                       | \$0.00                         | \$579.42               | 34.84        | \$1,924.46             | 36.22        |
| Contractual Services                      | \$48,000.00            | \$40,000.00                    | \$8,000.00                     | \$48,000.00            | 100          | \$46,600.00            | 79.4         |
| <b>Total Expense Fund 11</b>              | <b>\$56,593.00</b>     | <b>\$42,751.72</b>             | <b>\$8,000.00</b>              | <b>\$50,751.72</b>     | <b>89.68</b> | <b>\$55,321.21</b>     | <b>71.76</b> |
| <b>Fund 12-Liability &amp; Protection</b> |                        |                                |                                |                        |              |                        |              |
| Salaries                                  | \$551,503.00           | \$170,008.79                   | \$0.00                         | \$170,008.79           | 30.83        | \$476,499.01           | 28.62        |
| Employee Benefits                         | \$304,420.00           | \$81,822.57                    | \$0.00                         | \$81,822.57            | 26.88        | \$302,937.56           | 27.03        |
| Contractual Services                      | \$264,495.00           | \$64,033.18                    | \$215,951.37                   | \$279,984.55           | 105.86       | \$254,129.49           | 26.73        |
| Materials & Supplies                      | \$27,540.00            | \$5,299.35                     | \$1,714.00                     | \$7,013.35             | 25.47        | \$31,140.03            | 11.34        |
| Conference & Meeting Exp                  | \$3,250.00             | \$13,563.79                    | \$59.32                        | \$13,623.11            | 419.17       | \$3,373.50             | 33.02        |
| Fixed Charges                             | \$270,000.00           | \$127,717.57                   | \$111,790.60                   | \$239,508.17           | 88.71        | \$205,732.42           | 63.15        |
| Utilities                                 | \$1,900.00             | \$0.00                         | \$0.00                         | \$0.00                 | 0            | \$0.00                 | 0            |
| Capital Outlay                            | \$5,000.00             | \$900.24                       | \$0.00                         | \$900.24               | 18           | \$0.00                 | 0            |
| <b>Total Expense Fund 12</b>              | <b>\$1,428,108.00</b>  | <b>\$463,345.49</b>            | <b>\$329,515.29</b>            | <b>\$792,860.78</b>    | <b>55.52</b> | <b>\$1,273,812.01</b>  | <b>33.03</b> |
| <b>Total Expenses</b>                     | <b>\$32,057,992.50</b> | <b>\$10,223,665.43</b>         | <b>\$2,866,537.55</b>          | <b>\$13,090,202.98</b> | <b>40.83</b> | <b>\$33,141,631.97</b> | <b>36.37</b> |

# Auxiliary Enterprises Revenue & Expenses

OCT 1819

|                                                | Actual<br>Revenue   | Budget<br>Revenue   | Actual<br>Expenses  | Budget<br>Expenses  | Net<br>Actual        | Net<br>Budget       |
|------------------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Community Events</b>                        |                     |                     |                     |                     |                      |                     |
| 6019 -Admin Outdoor Events                     | \$45.00             | \$15,166.00         | \$11,549.35         | \$21,716.00         | (\$11,504.35)        | (\$6,550.00)        |
| 6014 -Dance Productions                        | \$3,310.00          | \$26,000.00         | \$3,515.67          | \$27,973.00         | (\$205.67)           | (\$1,973.00)        |
| 6030 -Misc Events                              | \$400.00            | \$8,000.00          | \$62.17             | \$1,450.00          | \$337.83             | \$6,550.00          |
|                                                | <u>\$3,755.00</u>   | <u>\$49,166.00</u>  | <u>\$15,127.19</u>  | <u>\$51,139.00</u>  | <u>(\$11,372.19)</u> | <u>(\$1,973.00)</u> |
| <b>Continuing &amp; Professional Education</b> |                     |                     |                     |                     |                      |                     |
| 6000 -Administration-CPED                      | \$9,541.72          | \$31,500.00         | \$29,148.67         | \$109,811.00        | (\$19,606.95)        | (\$78,311.00)       |
| 6001 -CDL                                      | \$106,146.68        | \$205,000.00        | \$48,477.83         | \$167,696.00        | \$57,668.85          | \$37,304.00         |
| 6002 -Computer & Technology                    | \$1,170.58          | \$2,250.00          | \$281.40            | \$800.00            | \$889.18             | \$1,450.00          |
| 6013 -Culinary Arts                            | \$6,985.00          | \$9,000.00          | \$2,611.62          | \$5,200.00          | \$4,373.38           | \$3,800.00          |
| 6003 -Dance                                    | \$19,897.10         | \$45,100.00         | \$10,510.56         | \$33,873.00         | \$9,386.54           | \$11,227.00         |
| 6004 -Hobby & Leisure                          | \$4,428.00          | \$13,000.00         | \$1,600.77          | \$7,025.00          | \$2,827.23           | \$5,975.00          |
| 6027 -Manufacturing Camp                       | \$4,800.00          | \$23,720.00         | \$7,905.66          | \$23,720.00         | (\$3,105.66)         | \$0.00              |
| 6007 -Safety-Industrial                        | \$50,082.00         | \$133,000.00        | \$37,735.94         | \$114,273.00        | \$12,346.06          | \$18,727.00         |
| 6008 -Shilling Rentals                         | \$9,332.50          | \$23,700.00         | \$6,268.56          | \$21,899.00         | \$3,063.94           | \$1,801.00          |
| 6005 -Workforce Development                    | \$12,805.00         | \$0.00              | \$6,037.50          | \$0.00              | \$6,767.50           | \$0.00              |
|                                                | <u>\$225,188.58</u> | <u>\$486,270.00</u> | <u>\$150,578.51</u> | <u>\$484,297.00</u> | <u>\$74,610.07</u>   | <u>\$1,973.00</u>   |
| <b>Culinary</b>                                |                     |                     |                     |                     |                      |                     |
| 8907 -Bistro 537                               | \$18,512.29         | \$52,550.00         | \$21,900.08         | \$52,550.00         | (\$3,387.79)         | \$0.00              |
| 8970 -Cafe                                     | \$124,729.62        | \$437,100.00        | \$173,091.50        | \$437,100.00        | (\$48,361.88)        | \$0.00              |
| 8908 -Coffee House                             | \$12,786.75         | \$22,750.00         | \$9,060.26          | \$22,750.00         | \$3,726.49           | \$0.00              |
| 8915 -Misc Culinary Events                     | \$0.00              | \$1,000.00          | \$0.00              | \$1,000.00          | \$0.00               | \$0.00              |
|                                                | <u>\$156,028.66</u> | <u>\$513,400.00</u> | <u>\$204,051.84</u> | <u>\$513,400.00</u> | <u>(\$48,023.18)</u> | <u>\$0.00</u>       |
| <b>Fitness Center</b>                          |                     |                     |                     |                     |                      |                     |
| 0000 -Fitness Center                           | \$5,057.00          | \$71,953.00         | \$20,519.87         | \$71,953.00         | (\$15,462.87)        | \$0.00              |
|                                                | <u>\$5,057.00</u>   | <u>\$71,953.00</u>  | <u>\$20,519.87</u>  | <u>\$71,953.00</u>  | <u>(\$15,462.87)</u> | <u>\$0.00</u>       |
| <b>Horticulture</b>                            |                     |                     |                     |                     |                      |                     |
| 4503 -Garden Center                            | \$57.00             | \$15,000.00         | \$1,277.86          | \$16,403.00         | (\$1,220.86)         | (\$1,403.00)        |
| 9099 -Produce Market                           | \$2,717.75          | \$6,200.00          | \$556.35            | \$4,797.00          | \$2,161.40           | \$1,403.00          |
|                                                | <u>\$2,774.75</u>   | <u>\$21,200.00</u>  | <u>\$1,834.21</u>   | <u>\$21,200.00</u>  | <u>\$940.54</u>      | <u>\$0.00</u>       |
| <b>Traffic Safety School</b>                   |                     |                     |                     |                     |                      |                     |
| 6009 -Traffic Safety                           | \$9,763.50          | \$22,707.00         | \$4,040.92          | \$22,707.00         | \$5,722.58           | \$0.00              |
|                                                | <u>\$9,763.50</u>   | <u>\$22,707.00</u>  | <u>\$4,040.92</u>   | <u>\$22,707.00</u>  | <u>\$5,722.58</u>    | <u>\$0.00</u>       |

# Restricted Purposes Fund Revenue & Expenses

OCT 1819

|                                             |           |           | Budget                | Actual Revenue      | Actual Expenses     | Encumbered Expenses | Net                   |
|---------------------------------------------|-----------|-----------|-----------------------|---------------------|---------------------|---------------------|-----------------------|
| <b>GRANTS</b>                               |           |           |                       |                     |                     |                     |                       |
| <b>Dept of Commerce &amp; Economic Oppo</b> |           |           |                       |                     |                     |                     |                       |
| 11927-Workforce Develop Grant               | 8/1/2018  | 6/30/2019 | \$1,500,000.00        | \$0.00              | \$50,175.64         | \$5,077.11          | \$1,444,747.25        |
| <b>ICCB</b>                                 |           |           |                       |                     |                     |                     |                       |
| 11954-Adult Ed Performance                  | 7/1/2018  | 6/30/2019 | \$49,075.00           | \$0.00              | \$12,409.48         | \$0.00              | \$36,665.52           |
| 11972-State Basic Ad Ed                     | 7/1/2018  | 6/30/2019 | \$166,420.00          | \$0.00              | \$36,555.56         | \$168.00            | \$129,696.44          |
| <b>Illinois Board of Higher Ed</b>          |           |           |                       |                     |                     |                     |                       |
| 11820-Co-Op Work Study Grant                | 1/1/2018  | 8/31/2018 | \$23,368.70           | \$7,845.79          | \$7,845.79          | \$0.00              | \$15,522.91           |
| 11920-Co-Op Work Study Grant                | 7/1/2018  | 8/31/2019 | \$36,647.61           | \$0.00              | \$0.00              | \$0.00              | \$36,647.61           |
| <b>North Central Region SARE</b>            |           |           |                       |                     |                     |                     |                       |
| 11930-Alliance for Ag Advance               | 10/1/2018 | 9/30/2021 | \$4,845.00            | \$0.00              | \$131.07            | \$0.00              | \$4,713.93            |
| <b>RCC Foundation</b>                       |           |           |                       |                     |                     |                     |                       |
| 11933-Foundation Gifts to RCC               | 7/1/2018  | 6/30/2019 | \$86,179.34           | \$5,833.33          | \$22,564.82         | \$45,000.00         | \$18,614.52           |
| <b>Richland Community College</b>           |           |           |                       |                     |                     |                     |                       |
| 11458-Project READ                          |           |           | \$115,000.00          | \$23,194.64         | \$8,742.64          | \$0.00              | \$106,257.36          |
| EQUI -Reserved for Equipment                |           |           | \$422,060.00          | \$404.86            | \$82,015.10         | \$46,432.72         | \$293,612.18          |
| <b>Secretary of State</b>                   |           |           |                       |                     |                     |                     |                       |
| 11964-SOS Literacy Grant                    | 7/1/2018  | 6/30/2019 | \$100,000.00          | \$0.00              | \$24,668.01         | \$0.00              | \$75,331.99           |
| <b>US Department of Education</b>           |           |           |                       |                     |                     |                     |                       |
| 11912-Carl Perkins - ICCB                   | 7/1/2018  | 6/30/2019 | \$211,550.02          | \$0.00              | \$23,840.24         | \$67,466.25         | \$120,243.53          |
| 11932-Federal Adult Basic Ed                | 7/1/2018  | 6/30/2019 | \$117,235.00          | \$0.00              | \$53,074.92         | \$0.00              | \$64,160.08           |
| 11880-TRIO Grant                            | 9/1/2017  | 8/31/2018 | \$107,166.00          | \$106,457.76        | \$96,431.38         | \$3,118.64          | \$7,615.98            |
| 11980-TRIO Grant                            | 9/1/2018  | 8/31/2019 | \$0.00                | \$41,000.00         | \$41,745.11         | \$0.00              | (\$41,745.11)         |
| <b>US Department of Energy</b>              |           |           |                       |                     |                     |                     |                       |
| 11816-Carbon SAFE Illinois                  | 4/1/2017  | 3/31/2019 | \$12,240.00           | \$2,519.16          | \$1,820.14          | \$0.00              | \$10,419.86           |
| 11615-Intelligent Monitor Sys               | 10/2/2015 | 9/30/2018 | \$15,609.00           | \$0.00              | \$4,050.06          | \$11,550.00         | \$8.94                |
| <b>US Department of Housing &amp; Urban</b> |           |           |                       |                     |                     |                     |                       |
| 11865-City Dev Block Grant                  | 2/16/2018 | 2/28/2019 | \$40,603.52           | \$4,213.82          | \$18,808.84         | \$0.00              | \$21,794.68           |
| <b>US Department of Labor</b>               |           |           |                       |                     |                     |                     |                       |
| 11825-Welding & Wrkplace Skill              | 6/4/2018  | 7/30/2018 | \$28,094.00           | \$32,692.18         | \$27,857.75         | \$0.00              | \$236.25              |
| <b>US Department of Transportation</b>      |           |           |                       |                     |                     |                     |                       |
| 11918-Hwy Construct Career Grt              | 6/20/2017 | 6/30/2019 | \$354,400.00          | \$9,544.59          | \$74,974.52         | \$13,412.84         | \$266,012.64          |
| <b>Total</b>                                |           |           | <b>\$3,390,493.19</b> | <b>\$233,706.13</b> | <b>\$587,711.07</b> | <b>\$192,225.56</b> | <b>\$2,610,556.56</b> |

# Macon County Law Enforcement Training Center

## Revenue & Expenses



OCT 1819

|                               | OCT Actual          | YTD Actual          | Budget                |
|-------------------------------|---------------------|---------------------|-----------------------|
| <b>Revenue</b>                |                     |                     |                       |
| Basic Law Enforce Acad        | \$267,288.18        | \$356,350.21        | \$810,000.00          |
| Basic Corrections Acad        | \$1,110.00          | \$49,830.00         | \$192,000.00          |
| Misc Law Enforce Trng         | \$0.00              | \$350.00            | \$7,500.00            |
| Uniform/Lodging Reimburs      | \$135.00            | \$1,915.00          | \$72,200.00           |
| Gifts/Donations               | \$0.00              | \$27,500.00         | \$110,000.00          |
| Revenue-Misc/OtherSource      | \$841.00            | \$1,658.60          | \$1,200.00            |
| <b>Total Revenue</b>          | <b>\$269,374.18</b> | <b>\$437,603.81</b> | <b>\$1,192,900.00</b> |
| <b>Expenses</b>               |                     |                     |                       |
| <b>Law Enforce Trng Ctr</b>   |                     |                     |                       |
| Administrative Staff Sal      | \$19,653.86         | \$72,596.22         | \$200,000.00          |
| Professional/Tech Salary      | \$7,099.00          | \$28,361.20         | \$90,477.00           |
| SURS-RetireeHealthContri      | \$133.76            | \$504.78            | \$1,475.00            |
| Group Medical Ins             | \$3,315.57          | \$10,441.46         | \$22,865.00           |
| Group Dental Ins              | \$91.30             | \$281.24            | \$595.00              |
| Group Life Ins                | \$92.43             | \$342.94            | \$1,185.00            |
| Group LTD Ins                 | \$66.55             | \$246.46            | \$725.00              |
| Medicare                      | \$0.00              | \$0.00              | \$0.00                |
| Contractual-Other             | \$0.00              | \$250.00            | \$620.00              |
| Meals                         | \$7,900.88          | \$15,742.88         | \$0.00                |
| Office Supplies               | \$198.84            | \$422.62            | \$2,400.00            |
| Vehicle Expense               | \$257.75            | \$1,047.41          | \$3,500.00            |
| Printing                      | \$0.00              | \$0.00              | \$500.00              |
| Materials                     | \$0.00              | \$1,117.91          | \$250.00              |
| Postage                       | \$0.00              | \$64.40             | \$500.00              |
| Non Consumable Supplies       | \$0.00              | \$0.00              | \$2,500.00            |
| Uniforms                      | \$0.00              | \$832.57            | \$1,000.00            |
| Meeting Expense               | \$0.00              | \$0.00              | \$2,000.00            |
| Registration Fees             | \$325.00            | \$325.00            | \$1,000.00            |
| Travel-In State               | \$360.54            | \$440.34            | \$3,500.00            |
| Equipment Rental              | \$164.18            | \$485.64            | \$3,000.00            |
| Telephone                     | \$120.00            | \$480.00            | \$1,440.00            |
| Equipment-Instructional       | \$9,874.60          | \$9,874.60          | \$0.00                |
| Expense-Other                 | \$62.00             | \$303.69            | \$4,853.00            |
| <b>Basic Law Enforce Trng</b> |                     |                     |                       |
| P/T Faculty Salary            | \$7,050.00          | \$41,547.50         | \$148,150.00          |
| Medicare                      | \$0.00              | \$0.00              | \$0.00                |
| FICA-Social Security          | \$0.00              | \$0.00              | \$0.00                |
| Building Repair/Maint         | \$0.00              | \$84.97             | \$0.00                |
| Meals                         | \$0.00              | \$18,961.93         | \$198,000.00          |
| Office Supplies               | \$0.00              | \$155.35            | \$100.00              |
| Instructional Supplies        | \$497.40            | \$4,415.08          | \$45,000.00           |
| Firearms & Accessories        | \$1,368.36          | \$1,442.63          | \$84,000.00           |
| Printing                      | \$0.00              | \$36.00             | \$6,000.00            |
| Materials                     | \$4.76              | \$34.16             | \$0.00                |
| Computer Software             | \$0.00              | \$2,595.00          | \$0.00                |
| Uniforms                      | \$22,369.85         | \$26,783.85         | \$60,000.00           |
| Expense-Other                 | \$0.00              | \$297.25            | \$0.00                |
| <b>Basic Corrections Trng</b> |                     |                     |                       |
| P/T Faculty Salary            | \$0.00              | \$12,020.00         | \$37,250.00           |
| Meals                         | \$9,745.00          | \$38,926.00         | \$40,000.00           |
| Office Supplies               | \$0.00              | \$27.98             | \$0.00                |

# Macon County Law Enforcement Training Center Revenue & Expenses



OCT 1819

|                                     | OCT Actual          | YTD Actual          | Budget                |
|-------------------------------------|---------------------|---------------------|-----------------------|
| <b>Expenses</b>                     |                     |                     |                       |
| <b>Basic Corrections Trng</b>       |                     |                     |                       |
| Instructional Supplies              | \$0.00              | \$107.23            | \$34,000.00           |
| Firearms & Accessories              | \$0.00              | \$3,720.00          | \$5,000.00            |
| Printing                            | \$0.00              | \$186.20            | \$3,500.00            |
| Uniforms                            | \$0.00              | \$3,008.00          | \$5,000.00            |
| Expense-Other                       | \$50.31             | \$50.31             | \$0.00                |
| <b>Misc Law Enforce Trng</b>        |                     |                     |                       |
| P/T Faculty Salary                  | \$0.00              | \$0.00              | \$5,000.00            |
| Meals                               | \$0.00              | \$0.00              | \$1,500.00            |
| Office Supplies                     | \$59.96             | \$59.96             | \$0.00                |
| <b>Law Enforce Trng Ctr O&amp;M</b> |                     |                     |                       |
| Custodial,Maint Stf Sal             | \$0.00              | \$0.00              | \$5,000.00            |
| Custodial,Maint-Temp                | \$690.00            | \$690.00            | \$0.00                |
| Medicare                            | \$0.00              | \$0.00              | \$0.00                |
| FICA-Social Security                | \$0.00              | \$0.00              | \$0.00                |
| Equip Repair/Maint Agree            | \$120.00            | \$180.00            | \$7,000.00            |
| Custodial Services                  | \$7,130.89          | \$13,882.11         | \$54,750.00           |
| Building Repair/Maint               | \$0.00              | \$0.00              | \$7,000.00            |
| Facility Repair                     | \$2,715.00          | \$2,715.00          | \$0.00                |
| Pest Control                        | \$775.00            | \$1,375.00          | \$4,600.00            |
| Grounds Maintenance                 | \$0.00              | \$0.00              | \$5,000.00            |
| Office Supplies                     | \$0.00              | \$243.69            | \$0.00                |
| Maintenance Supplies                | \$463.86            | \$1,252.27          | \$24,000.00           |
| Vehicle Expense                     | \$23.97             | \$23.97             | \$0.00                |
| Non Consumable Supplies             | \$0.00              | \$76.95             | \$2,500.00            |
| Laundry/Linen Supplies              | \$1,140.50          | \$1,667.06          | \$4,525.00            |
| Electricity and Nat Gas             | \$4,210.03          | \$9,334.33          | \$40,000.00           |
| Water,Sewage                        | \$225.14            | \$902.51            | \$6,600.00            |
| Telephone                           | \$0.00              | \$0.00              | \$4,200.00            |
| Refuse Disposal                     | \$285.36            | \$571.03            | \$1,740.00            |
| Internet                            | \$1,065.28          | \$4,306.58          | \$6,600.00            |
| Equipment-Service                   | \$0.00              | \$0.00              | \$2,500.00            |
| Expense-Other                       | \$0.00              | \$52.50             | \$0.00                |
| <b>Total Expenses</b>               | <b>\$109,706.93</b> | <b>\$335,893.76</b> | <b>\$1,192,900.00</b> |
| <b>Net Revenue &amp; Expenses</b>   | <b>\$159,667.25</b> | <b>\$101,710.05</b> | <b>\$0.00</b>         |

# Bills for Ratification

October 2018

| Vendor                            | Account                  | Center                   | Amount       | Ed Fund      | O&M Fund   | Other Fund |
|-----------------------------------|--------------------------|--------------------------|--------------|--------------|------------|------------|
| <b>ASCAP S&amp;C Licensing</b>    |                          |                          |              |              |            |            |
|                                   | Publications & Dues      | General Expenses         | \$616.08     | \$616.08     |            |            |
| <b>AT&amp;T</b>                   |                          |                          |              |              |            |            |
|                                   | Telephone                | Telecommunications       | \$714.73     |              | \$714.73   |            |
|                                   | Telephone                | Telecommunications       | \$60.08      |              | \$60.08    |            |
|                                   | Telephone                | Telecommunications       | \$55.08      |              | \$55.08    |            |
|                                   | Virtual Pmt Clearing     |                          | (\$190.59)   | (\$190.59)   |            |            |
|                                   | Virtual Pmt Clearing     |                          | (\$190.59)   | (\$190.59)   |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$190.59     | \$190.59     |            |            |
|                                   | Virtual Pmt Clearing     |                          | (\$190.59)   | (\$190.59)   |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$190.59     | \$190.59     |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$190.59     | \$190.59     |            |            |
|                                   | Virtual Pmt Clearing     |                          | (\$190.59)   | (\$190.59)   |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$190.59     | \$190.59     |            |            |
|                                   | Telephone                | Fairview Plaza O&M       | \$190.59     |              | \$190.59   |            |
|                                   | Virtual Pmt Clearing     |                          | (\$22.81)    | (\$22.81)    |            |            |
|                                   | Virtual Pmt Clearing     |                          | (\$22.81)    | (\$22.81)    |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$22.81      | \$22.81      |            |            |
|                                   | Virtual Pmt Clearing     |                          | (\$22.81)    | (\$22.81)    |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$22.81      | \$22.81      |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$22.81      | \$22.81      |            |            |
|                                   | Virtual Pmt Clearing     |                          | (\$22.81)    | (\$22.81)    |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$22.81      | \$22.81      |            |            |
|                                   | Telephone                | Fairview Plaza O&M       | \$22.81      |              | \$22.81    |            |
|                                   | Telephone                | Telecommunications       | \$231.97     |              | \$231.97   |            |
|                                   | Telephone                | Telecommunications       | \$674.22     |              | \$674.22   |            |
| <b>Adams, Kierra Lynn</b>         |                          |                          |              |              |            |            |
|                                   | Student Tuition Rec      |                          | \$50.00      | \$50.00      |            |            |
| <b>Advanced Disposal Services</b> |                          |                          |              |              |            |            |
|                                   | Refuse Disposal          | Law Enforce Trng Ctr O&M | \$142.57     |              |            | \$142.57   |
|                                   | Virtual Pmt Clearing     |                          | (\$1,520.68) | (\$1,520.68) |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$1,520.68   | \$1,520.68   |            |            |
|                                   | Refuse Disposal          | Utilities                | \$1,520.68   |              | \$1,520.68 |            |
|                                   | Virtual Pmt Clearing     |                          | (\$142.79)   | (\$142.79)   |            |            |
|                                   | Virtual Pmt Clearing     |                          | \$142.79     | \$142.79     |            |            |
|                                   | Refuse Disposal          | Law Enforce Trng Ctr O&M | \$142.79     |              |            | \$142.79   |
| <b>Airgas-Mid America</b>         |                          |                          |              |              |            |            |
|                                   | Materials                | Collision Repair Tech    | \$33.29      | \$33.29      |            |            |
|                                   | Materials                | Collision Repair Tech    | \$37.96      | \$37.96      |            |            |
|                                   | Materials                | Collision Repair Tech    | \$19.82      | \$19.82      |            |            |
|                                   | Materials                | Collision Repair Tech    | \$91.70      | \$91.70      |            |            |
| <b>Airweld Industrial Gases</b>   |                          |                          |              |              |            |            |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$581.24     | \$581.24     |            |            |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$102.80     | \$102.80     |            |            |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$675.57     | \$675.57     |            |            |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$990.35     | \$990.35     |            |            |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$10.50      | \$10.50      |            |            |
|                                   | Instructional Supplies   | Industrial Skills        | \$15.60      |              |            | \$15.60    |
|                                   | Instructional Supplies   | Industrial Skills        | \$525.42     |              |            | \$525.42   |
|                                   | Instructional Supplies   | Industrial Skills        | \$30.81      |              |            | \$30.81    |
|                                   | Instructional Supplies   | Industrial Skills        | \$73.06      |              |            | \$73.06    |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$208.74     | \$208.74     |            |            |
|                                   | Instructional Supplies   | Industrial Skills        | \$37.44      |              |            | \$37.44    |
|                                   | Instructional Supplies   | Industrial Skills        | \$94.71      |              |            | \$94.71    |
|                                   | Instructional Supplies   | Welding-Technical Occ    | \$646.25     | \$646.25     |            |            |
| <b>Altorfer Inc</b>               |                          |                          |              |              |            |            |
|                                   | Equip Repair/Maint Agree | Workforce Development Ct | \$1,411.98   |              | \$1,411.98 |            |
| <b>Alzheimers Assoc</b>           |                          |                          |              |              |            |            |
|                                   | FND-Insurance            | Club Expenses            | \$100.00     |              |            | \$100.00   |
| <b>AmerenIP</b>                   |                          |                          |              |              |            |            |
|                                   | Electricity and Nat Gas  | Utilities                | \$6,466.88   |              | \$6,466.88 |            |
|                                   | Electricity and Nat Gas  | Workforce Development Ct | \$14.43      |              | \$14.43    |            |
|                                   | Electricity and Nat Gas  | Workforce Development Ct | \$369.67     |              | \$369.67   |            |
|                                   | Electricity and Nat Gas  | Utilities                | \$58.70      |              | \$58.70    |            |
|                                   | Electricity and Nat Gas  | Utilities                | \$90.97      |              | \$90.97    |            |
|                                   | Electricity and Nat Gas  | Sequestration Bldg O&M   | \$492.75     |              | \$492.75   |            |
|                                   | Electricity and Nat Gas  | Law Enforce Trng Ctr O&M | \$851.59     |              |            | \$851.59   |
|                                   | Electricity and Nat Gas  | Law Enforce Trng Ctr O&M | \$1,603.13   |              |            | \$1,603.13 |
|                                   | Electricity and Nat Gas  | Clinton Center O&M       | \$241.12     |              | \$241.12   |            |
|                                   | Electricity and Nat Gas  | Clinton Center O&M       | \$52.99      |              | \$52.99    |            |
|                                   | Electricity and Nat Gas  | Utilities                | \$181.98     |              | \$181.98   |            |
|                                   | Electricity and Nat Gas  | Utilities                | \$97.93      |              | \$97.93    |            |
|                                   | Electricity and Nat Gas  | Fairview Plaza O&M       | \$88.89      |              | \$88.89    |            |

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| Vendor                                  | Account                  | Center                   | Amount       | Ed Fund      | O&M Fund | Other Fund |
|-----------------------------------------|--------------------------|--------------------------|--------------|--------------|----------|------------|
| <b>AmerenIP</b>                         |                          |                          |              |              |          |            |
|                                         | Electricity and Nat Gas  | Macon Co Soil & Water Bd | \$90.79      |              | \$90.79  |            |
|                                         | Electricity and Nat Gas  | Utilities                | \$568.12     |              | \$568.12 |            |
|                                         | Electricity and Nat Gas  | Utilities                | \$127.84     |              | \$127.84 |            |
|                                         | Electricity and Nat Gas  | Sequestration Bldg O&M   | \$401.26     |              | \$401.26 |            |
|                                         | Electricity and Nat Gas  | Workforce Development Ct | \$246.63     |              | \$246.63 |            |
|                                         | Electricity and Nat Gas  | Workforce Development Ct | \$33.14      |              | \$33.14  |            |
|                                         | Electricity and Nat Gas  | Workforce Development Ct | \$14.34      |              | \$14.34  |            |
|                                         | Electricity and Nat Gas  | Utilities                | \$54.49      |              | \$54.49  |            |
| <b>Aramark - AUS St Louis MC</b>        |                          |                          |              |              |          |            |
|                                         | Uniforms                 | Maintenance              | \$55.00      |              | \$55.00  |            |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$64.50      |              |          | \$64.50    |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$71.00      |              |          | \$71.00    |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$71.00      |              |          | \$71.00    |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$71.00      |              |          | \$71.00    |
|                                         | Uniforms                 | Maintenance              | \$55.00      |              | \$55.00  |            |
|                                         | Uniforms                 | Maintenance              | \$55.00      |              | \$55.00  |            |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$107.00     |              |          | \$107.00   |
|                                         | Uniforms                 | Maintenance              | \$55.00      |              | \$55.00  |            |
|                                         | Uniforms                 | Maintenance              | \$55.00      |              | \$55.00  |            |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$71.00      |              |          | \$71.00    |
|                                         | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$71.00      |              |          | \$71.00    |
| <b>Area Disposal Service Inc</b>        |                          |                          |              |              |          |            |
|                                         | Refuse Disposal          | Clinton Center O&M       | \$73.59      |              | \$73.59  |            |
| <b>Arthur J Gallagher Risk Services</b> |                          |                          |              |              |          |            |
|                                         | General Insurance        | Liab Protection & Settle | \$855.00     |              |          | \$855.00   |
| <b>Avery, Carl Vertis,, Jr</b>          |                          |                          |              |              |          |            |
|                                         | Stipends                 | Industrial Skills        | \$395.00     |              |          | \$395.00   |
|                                         | Stipends                 | Industrial Skills        | \$725.00     |              |          | \$725.00   |
|                                         | Stipends                 | Industrial Skills        | \$812.50     |              |          | \$812.50   |
| <b>Ballard, Genesis Letitia</b>         |                          |                          |              |              |          |            |
|                                         | Student Tuition Rec      |                          | \$220.00     | \$220.00     |          |            |
| <b>Barnard, Jennifer Aline</b>          |                          |                          |              |              |          |            |
|                                         | Student Tuition Rec      |                          | \$220.00     | \$220.00     |          |            |
| <b>Barnes, James</b>                    |                          |                          |              |              |          |            |
|                                         | Student Tuition Rec      |                          | \$80.00      | \$80.00      |          |            |
| <b>BearMail Co</b>                      |                          |                          |              |              |          |            |
|                                         | Heartland Academy Recv   |                          | \$233.36     | \$233.36     |          |            |
|                                         | Postage                  | Business Office          | \$383.99     | \$383.99     |          |            |
|                                         | Postage                  | CPED Administration      | \$2.68       |              |          | \$2.68     |
|                                         | Postage                  | Enrollment Management    | \$62.04      | \$62.04      |          |            |
|                                         | Postage                  | Fin Aid & Vet Affairs    | \$448.09     | \$448.09     |          |            |
|                                         | Postage                  | General Expenses         | \$329.41     | \$329.41     |          |            |
|                                         | Instructional Supplies   | Industrial Skills        | \$8.46       |              |          | \$8.46     |
| <b>Black Hawk College</b>               |                          |                          |              |              |          |            |
|                                         | Publications & Dues      | VP Academic Services     | \$50.00      | \$50.00      |          |            |
| <b>Blue Cross and Blue Shield of IL</b> |                          |                          |              |              |          |            |
|                                         | EmployeeBenefitsTotal    | General Expenses         | (\$49.32)    | (\$49.32)    |          |            |
|                                         | Group Insurance          |                          | \$29,695.00  | \$29,695.00  |          |            |
|                                         | Health Insurance         |                          | \$162,632.48 | \$162,632.48 |          |            |
| <b>Bodine Communications Inc</b>        |                          |                          |              |              |          |            |
|                                         | Materials                | Liab Protection & Settle | \$1,735.00   |              |          | \$1,735.00 |
|                                         | Equip Repair/Maint Agree | Maintenance              | \$644.22     |              | \$644.22 |            |
| <b>Boey, Charles Chucky</b>             |                          |                          |              |              |          |            |
|                                         | Stipends                 | Grant-SupportServices    | \$740.00     |              |          | \$740.00   |
|                                         | Stipends                 | Grant-SupportServices    | \$665.00     |              |          | \$665.00   |
|                                         | Stipends                 | Grant-SupportServices    | \$665.00     |              |          | \$665.00   |
| <b>Bond, Amber L</b>                    |                          |                          |              |              |          |            |
|                                         | Stipends                 | Grant-SupportServices    | \$750.00     |              |          | \$750.00   |
|                                         | Stipends                 | Grant-SupportServices    | \$645.00     |              |          | \$645.00   |
|                                         | Stipends                 | Grant-SupportServices    | \$675.00     |              |          | \$675.00   |
| <b>Britton, Molly A</b>                 |                          |                          |              |              |          |            |
|                                         | Student Tuition Rec      |                          | \$11.34      | \$11.34      |          |            |
| <b>Brush College LLC</b>                |                          |                          |              |              |          |            |
|                                         | Credit Card Clearing     |                          | \$150.00     | \$150.00     |          |            |
|                                         | Credit Card Clearing     |                          | \$575.00     | \$575.00     |          |            |
| <b>Buggar, Nathan Luke</b>              |                          |                          |              |              |          |            |
|                                         | Materials                | Club Expenses            | \$15.88      |              |          | \$15.88    |
| <b>Bushue Human Resources Inc</b>       |                          |                          |              |              |          |            |
|                                         | Contractual-Other        | Human Resources          | \$51.00      | \$51.00      |          |            |
| <b>CC Fire Equipment Co Inc</b>         |                          |                          |              |              |          |            |
|                                         | Facility Repair          | Law Enforce Trng Ctr O&M | \$90.00      |              |          | \$90.00    |
| <b>CDS Leasing</b>                      |                          |                          |              |              |          |            |

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| Vendor                             | Account                  | Center                   | Amount      | Ed Fund     | O&M Fund   | Other Fund  |
|------------------------------------|--------------------------|--------------------------|-------------|-------------|------------|-------------|
| <b>CDS Leasing</b>                 |                          |                          |             |             |            |             |
|                                    | Equipment Rental         | Law Enforce Trng Ctr     | \$164.18    |             |            | \$164.18    |
| <b>CDS Office Technologies</b>     |                          |                          |             |             |            |             |
|                                    | Instructional Supplies   | Basic Law Enforce Trng   | \$164.75    |             |            | \$164.75    |
|                                    | Printing                 | Copiers                  | \$1,824.86  | \$1,824.86  |            |             |
| <b>CDWG Government Inc</b>         |                          |                          |             |             |            |             |
|                                    | Equipment-Instructional  | Technical Services Suprt | \$83.44     |             |            | \$83.44     |
|                                    | Equipment-Instructional  | Technical Services Suprt | \$253.10    |             |            | \$253.10    |
|                                    | Equipment-Office         | Technical Services Suprt | \$860.43    |             |            | \$860.43    |
|                                    | Materials                | Academic Lab Support     | \$51.19     | \$51.19     |            |             |
|                                    | Equipment-Office         | Technical Services Suprt | \$813.06    |             |            | \$813.06    |
|                                    | Equipment-Instructional  | Technical Services Suprt | \$930.08    |             |            | \$930.08    |
|                                    | Materials                | Liab Protection & Settle | \$1,515.02  |             |            | \$1,515.02  |
|                                    | Computer Software        | Academic Lab Support     | \$15,813.45 | \$15,813.45 |            |             |
|                                    | Materials                | Liab Protection & Settle | \$94.62     |             |            | \$94.62     |
|                                    | Equipment-Instructional  | Technical Services Suprt | \$484.98    |             |            | \$484.98    |
|                                    | Equipment-Instructional  | Technical Services Suprt | \$11,849.52 |             |            | \$11,849.52 |
|                                    | Equipment-Instructional  | Technical Services Suprt | \$4,314.38  |             |            | \$4,314.38  |
|                                    | Equipment-Instructional  | Instruction              | \$9,629.38  |             |            | \$9,629.38  |
|                                    | Equipment-Instructional  | Law Enforce Trng Ctr     | \$9,874.60  |             |            | \$9,874.60  |
|                                    | Materials                | Student Servs-Counseling | \$1,099.00  |             |            | \$1,099.00  |
|                                    | Computer Software        | Academic Lab Support     | \$4,583.75  | \$4,583.75  |            |             |
| <b>CIALEE</b>                      |                          |                          |             |             |            |             |
|                                    | Publications & Dues      | Security                 | \$30.00     |             | \$30.00    |             |
| <b>Chaney, Logan Matthew</b>       |                          |                          |             |             |            |             |
|                                    | Stipends                 | Grant-SupportServices    | \$740.00    |             |            | \$740.00    |
|                                    | Stipends                 | Grant-SupportServices    | \$675.00    |             |            | \$675.00    |
|                                    | Stipends                 | Grant-SupportServices    | \$750.00    |             |            | \$750.00    |
| <b>Chang, Aurora</b>               |                          |                          |             |             |            |             |
|                                    | Other Current Obligation |                          | \$1,000.00  |             |            | \$1,000.00  |
| <b>Chism, Aniya Nicole</b>         |                          |                          |             |             |            |             |
|                                    | Student Tuition Rec      |                          | \$67.00     | \$67.00     |            |             |
| <b>City of Clinton</b>             |                          |                          |             |             |            |             |
|                                    | Water,Sewage             | Clinton Center O&M       | \$21.44     |             | \$21.44    |             |
| <b>City of Decatur</b>             |                          |                          |             |             |            |             |
|                                    | Accrued Sales Tax        |                          | \$82.98     |             |            | \$82.98     |
|                                    | Accrued Sales Tax        |                          | \$83.73     |             |            | \$83.73     |
|                                    | Accrued Sales Tax        |                          | \$571.72    |             |            | \$571.72    |
| <b>City of Decatur IL</b>          |                          |                          |             |             |            |             |
|                                    | Water,Sewage             | Sequestration Bldg O&M   | \$156.52    |             | \$156.52   |             |
|                                    | Water,Sewage             | Sequestration Bldg O&M   | \$69.77     |             | \$69.77    |             |
|                                    | Water,Sewage             | Fairview Plaza O&M       | \$158.04    |             | \$158.04   |             |
|                                    | Water,Sewage             | Law Enforce Trng Ctr O&M | \$52.10     |             |            | \$52.10     |
|                                    | Water,Sewage             | Law Enforce Trng Ctr O&M | \$173.04    |             |            | \$173.04    |
|                                    | Water,Sewage             | Utilities                | \$379.33    |             | \$379.33   |             |
|                                    | Water,Sewage             | Utilities                | \$1,065.66  |             | \$1,065.66 |             |
|                                    | Water,Sewage             | Utilities                | \$173.20    |             | \$173.20   |             |
|                                    | Water,Sewage             | Utilities                | \$1,484.50  |             | \$1,484.50 |             |
|                                    | Water,Sewage             | Utilities                | \$343.75    |             | \$343.75   |             |
| <b>Clinton RCC LLC</b>             |                          |                          |             |             |            |             |
|                                    | Facility Rental          | Clinton Center O&M       | \$6,523.55  |             | \$6,523.55 |             |
| <b>Coleman, Shaterika Cherrell</b> |                          |                          |             |             |            |             |
|                                    | Stipends                 | Grant-SupportServices    | \$675.00    |             |            | \$675.00    |
|                                    | Stipends                 | Grant-SupportServices    | \$675.00    |             |            | \$675.00    |
|                                    | Stipends                 | Grant-SupportServices    | \$702.50    |             |            | \$702.50    |
| <b>Collins, Chelsey Nicole</b>     |                          |                          |             |             |            |             |
|                                    | Student Tuition Rec      |                          | \$220.00    | \$220.00    |            |             |
| <b>Comcast</b>                     |                          |                          |             |             |            |             |
|                                    | Telephone                | Utilities                | \$53.91     |             | \$53.91    |             |
| <b>Confidential On-Site Paper</b>  |                          |                          |             |             |            |             |
|                                    | Contractual-Other        | General Expenses         | \$74.20     | \$74.20     |            |             |
| <b>Consociate Group</b>            |                          |                          |             |             |            |             |
|                                    | Contractual-Other        | Human Resources          | \$220.50    | \$220.50    |            |             |
| <b>Crews, Denise,, Dr</b>          |                          |                          |             |             |            |             |
|                                    | Telephone                | VP Academic Services     | \$60.00     | \$60.00     |            |             |
| <b>Curriculum Publications</b>     |                          |                          |             |             |            |             |
|                                    | Materials                | Assesment & Testing      | \$8,787.90  |             |            | \$8,787.90  |
| <b>D C Body Works</b>              |                          |                          |             |             |            |             |
|                                    | Other Current Obligation |                          | \$300.00    |             |            | \$300.00    |
| <b>DeBerry, Voncia Vanette</b>     |                          |                          |             |             |            |             |
|                                    | Stipends                 | Industrial Skills        | \$395.00    |             |            | \$395.00    |
|                                    | Stipends                 | Industrial Skills        | \$250.00    |             |            | \$250.00    |
|                                    | Stipends                 | Industrial Skills        | \$475.00    |             |            | \$475.00    |

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|------------------------------------------|--------------------------|--------------------------|-------------|-------------|----------|-------------|
| <b>DeBerry, Voncia Vanette</b>           |                          |                          |             |             |          |             |
|                                          | Stipends                 | Industrial Skills        | \$420.00    |             |          | \$420.00    |
|                                          | Stipends                 | Industrial Skills        | \$250.00    |             |          | \$250.00    |
| <b>DeBose Consulting</b>                 |                          |                          |             |             |          |             |
|                                          | Contractual-Other        | Credit                   | \$1,920.00  |             |          | \$1,920.00  |
|                                          | Contractual-Other        | NonCredit                | \$500.00    |             |          | \$500.00    |
|                                          | Contractual-Other        | NonCredit                | \$500.00    |             |          | \$500.00    |
| <b>Dean, Brittany Lee</b>                |                          |                          |             |             |          |             |
|                                          | Stipends                 | Industrial Skills        | \$347.50    |             |          | \$347.50    |
|                                          | Stipends                 | Industrial Skills        | \$630.00    |             |          | \$630.00    |
|                                          | Stipends                 | Industrial Skills        | \$815.00    |             |          | \$815.00    |
| <b>Deberry, Shelitha A</b>               |                          |                          |             |             |          |             |
|                                          | Stipends                 | Grant-SupportServices    | \$750.00    |             |          | \$750.00    |
|                                          | Stipends                 | Grant-SupportServices    | \$675.00    |             |          | \$675.00    |
|                                          | Stipends                 | Grant-SupportServices    | \$750.00    |             |          | \$750.00    |
| <b>Decatur Bolt Co Inc</b>               |                          |                          |             |             |          |             |
|                                          | Materials                | Renovations / Remodeling | \$122.18    |             |          | \$122.18    |
|                                          | Materials                | Renovations / Remodeling | \$137.49    |             |          | \$137.49    |
| <b>Decatur Earthmover Credit</b>         |                          |                          |             |             |          |             |
|                                          | Advertising              | Marketing                | \$20.00     | \$20.00     |          |             |
| <b>Decatur Memorial Hospital</b>         |                          |                          |             |             |          |             |
|                                          | Contractual-Other        | Credit                   | \$750.00    |             |          | \$750.00    |
| <b>Decatur Public Schools Foundatio</b>  |                          |                          |             |             |          |             |
|                                          | Registration Fees        | Presidents Office        | \$600.00    | \$600.00    |          |             |
| <b>Deere &amp; Company</b>               |                          |                          |             |             |          |             |
|                                          | Equipment-Service        | Grounds                  | \$28,907.91 |             |          | \$28,907.91 |
| <b>Dodd, Danee</b>                       |                          |                          |             |             |          |             |
|                                          | Student Tuition Rec      |                          | \$220.00    | \$220.00    |          |             |
| <b>Dude Solutions Inc</b>                |                          |                          |             |             |          |             |
|                                          | Computer Software        | Academic Lab Support     | \$500.00    | \$500.00    |          |             |
| <b>Dunker Electric</b>                   |                          |                          |             |             |          |             |
|                                          | Maintenance Supplies     | Maintenance              | \$24.05     |             | \$24.05  |             |
|                                          | Maintenance Supplies     | Maintenance              | \$13.99     |             | \$13.99  |             |
|                                          | Maintenance Supplies     | Maintenance              | \$44.44     |             | \$44.44  |             |
|                                          | Maintenance Supplies     | Maintenance              | \$33.71     |             | \$33.71  |             |
|                                          | Maintenance Supplies     | Maintenance              | \$39.28     |             | \$39.28  |             |
| <b>Dunn, Alexandria Lauren</b>           |                          |                          |             |             |          |             |
|                                          | Student Tuition Rec      |                          | \$220.00    | \$220.00    |          |             |
| <b>Dust &amp; Son Auto Supply</b>        |                          |                          |             |             |          |             |
|                                          | Instructional Supplies   | Automotive-Tech Occ      | (\$16.15)   | (\$16.15)   |          |             |
|                                          | Instructional Supplies   | Automotive-Tech Occ      | \$20.49     | \$20.49     |          |             |
|                                          | Instructional Supplies   | Automotive-Tech Occ      | \$33.19     | \$33.19     |          |             |
|                                          | Instructional Supplies   | Automotive-Tech Occ      | \$121.21    | \$121.21    |          |             |
|                                          | Instructional Supplies   | Collision Repair Tech    | \$184.41    | \$184.41    |          |             |
| <b>Dynagraphics Inc</b>                  |                          |                          |             |             |          |             |
|                                          | Printing                 | Education-Baccalaureate  | \$34.90     | \$34.90     |          |             |
|                                          | Printing                 | Horticulture-Bus Occup   | \$34.90     | \$34.90     |          |             |
|                                          | Printing                 | Education-Baccalaureate  | \$36.80     | \$36.80     |          |             |
|                                          | Office Supplies          | Culinary Arts            | \$37.80     | \$37.80     |          |             |
|                                          | Instructional Supplies   | Emergency Medical Svcs   | \$37.80     | \$37.80     |          |             |
|                                          | Graduation Expense       | General Expenses         | \$334.53    | \$334.53    |          |             |
|                                          | RCC Foundation A/R       |                          | \$398.77    | \$398.77    |          |             |
| <b>ECSI</b>                              |                          |                          |             |             |          |             |
|                                          | Equip Repair/Maint Agree | Maintenance              | \$662.00    |             | \$662.00 |             |
| <b>EDC of Decatur &amp; Macon County</b> |                          |                          |             |             |          |             |
|                                          | Publications & Dues      | General Expenses         | \$1,250.00  | \$1,250.00  |          |             |
| <b>EagleScreen</b>                       |                          |                          |             |             |          |             |
|                                          | Contractual-Other        | Human Resources          | \$617.80    | \$617.80    |          |             |
| <b>Ecolab</b>                            |                          |                          |             |             |          |             |
|                                          | Materials                | Liab Protection & Settle | \$188.10    |             |          | \$188.10    |
| <b>Elan Corporate Payment</b>            |                          |                          |             |             |          |             |
|                                          | Credit Card Pmt Clearing |                          | \$36,045.71 | \$36,045.71 |          |             |
| <b>Elsevier Inc</b>                      |                          |                          |             |             |          |             |
|                                          | Fees Pass Thru Nursing   |                          | \$64.00     | \$64.00     |          |             |
|                                          | Fees Pass Thru Nursing   |                          | \$224.00    | \$224.00    |          |             |
|                                          | Fees Pass Thru Nursing   |                          | \$672.00    | \$672.00    |          |             |
|                                          | Fees Pass Thru Nursing   |                          | \$672.00    | \$672.00    |          |             |
|                                          | Fees Pass Thru Nursing   |                          | \$704.00    | \$704.00    |          |             |
|                                          | Fees Pass Thru Rad Tech  |                          | \$990.00    | \$990.00    |          |             |
|                                          | Fees Pass Thru Nursing   |                          | \$1,083.00  | \$1,083.00  |          |             |
| <b>Enterprise</b>                        |                          |                          |             |             |          |             |
|                                          | Travel-In State          | VP Academic Services     | \$54.13     | \$54.13     |          |             |
|                                          | Travel-In State          | Student Development      | \$67.07     | \$67.07     |          |             |

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| Vendor                               | Account                  | Center                   | Amount     | Ed Fund    | O&M Fund   | Other Fund |
|--------------------------------------|--------------------------|--------------------------|------------|------------|------------|------------|
| <b>Enterprise</b>                    |                          |                          |            |            |            |            |
|                                      | Travel-In State          | Online Learning          | \$76.18    | \$76.18    |            |            |
|                                      | Travel-In State          | Enrollment Management    | \$80.21    | \$80.21    |            |            |
|                                      | Travel-In State          | NonCredit                | \$199.96   |            |            | \$199.96   |
|                                      | Travel-In State          | Student Development      | \$220.47   | \$220.47   |            |            |
| <b>Esco Institute LTD</b>            |                          |                          |            |            |            |            |
|                                      | Fees - Pass Through      |                          | \$175.00   | \$175.00   |            |            |
| <b>Evergreen FS-Stephens #24</b>     |                          |                          |            |            |            |            |
|                                      | Vehicle Expense          | Credit                   | \$398.54   |            |            | \$398.54   |
|                                      | Vehicle Expense          | Credit                   | \$444.74   |            |            | \$444.74   |
|                                      | Vehicle Expense          | Credit                   | \$489.81   |            |            | \$489.81   |
|                                      | Vehicle Expense          | College Vehicle          | \$1,566.01 |            | \$1,566.01 |            |
|                                      | Vehicle Expense          | Credit                   | \$380.42   |            |            | \$380.42   |
|                                      | Vehicle Expense          | Credit                   | \$450.14   |            |            | \$450.14   |
|                                      | Vehicle Expense          | College Vehicle          | \$1,846.06 |            | \$1,846.06 |            |
| <b>Fairview Park Plaza LLC</b>       |                          |                          |            |            |            |            |
|                                      | Facility Rental          | Fairview Plaza O&M       | \$4,615.92 |            | \$4,615.92 |            |
| <b>Firm Systems</b>                  |                          |                          |            |            |            |            |
|                                      | Fees Pass Thru Backgrnd  |                          | \$255.00   | \$255.00   |            |            |
| <b>FirstEnergy Solutions</b>         |                          |                          |            |            |            |            |
|                                      | Electricity and Nat Gas  | Sequestration Bldg O&M   | \$400.24   |            | \$400.24   |            |
|                                      | Electricity and Nat Gas  | Macon Co Soil & Water Bd | \$232.50   |            | \$232.50   |            |
|                                      | Electricity and Nat Gas  | Utilities                | \$21.06    |            | \$21.06    |            |
|                                      | Electricity and Nat Gas  | Utilities                | \$94.95    |            | \$94.95    |            |
|                                      | Electricity and Nat Gas  | Workforce Development Ct | \$2,374.75 |            | \$2,374.75 |            |
|                                      | Electricity and Nat Gas  | Fairview Plaza O&M       | \$71.84    |            | \$71.84    |            |
| <b>Flagg, Marcus Erving</b>          |                          |                          |            |            |            |            |
|                                      | Stipends                 | Industrial Skills        | \$395.00   |            |            | \$395.00   |
|                                      | Stipends                 | Industrial Skills        | \$725.00   |            |            | \$725.00   |
|                                      | Stipends                 | Industrial Skills        | \$775.00   |            |            | \$775.00   |
| <b>Fleet Pride</b>                   |                          |                          |            |            |            |            |
|                                      | Materials                | Diesel Med/Hvy Trk Tech  | \$299.99   | \$299.99   |            |            |
|                                      | Materials                | Diesel Med/Hvy Trk Tech  | \$20.53    | \$20.53    |            |            |
|                                      | Materials                | Diesel Med/Hvy Trk Tech  | \$89.99    | \$89.99    |            |            |
|                                      | Materials                | Diesel Med/Hvy Trk Tech  | \$29.98    | \$29.98    |            |            |
|                                      | Materials                | Diesel Med/Hvy Trk Tech  | \$34.20    | \$34.20    |            |            |
| <b>Flinn Scientific Inc</b>          |                          |                          |            |            |            |            |
|                                      | Instructional Supplies   | Biology-Baccalaureate    | \$84.62    | \$84.62    |            |            |
|                                      | Instructional Supplies   | Earth Science-Baccal     | \$248.22   | \$248.22   |            |            |
| <b>Freeman, Monterius</b>            |                          |                          |            |            |            |            |
|                                      | Stipends                 | Industrial Skills        | \$375.00   |            |            | \$375.00   |
|                                      | Stipends                 | Industrial Skills        | \$645.00   |            |            | \$645.00   |
|                                      | Stipends                 | Industrial Skills        | \$815.00   |            |            | \$815.00   |
| <b>Fresh Variety LLP</b>             |                          |                          |            |            |            |            |
|                                      | Contractual-Other        | Club Expenses            | \$2,300.00 |            |            | \$2,300.00 |
| <b>Frontier</b>                      |                          |                          |            |            |            |            |
|                                      | Telephone                | Clinton Center O&M       | \$150.86   |            | \$150.86   |            |
| <b>Grainger</b>                      |                          |                          |            |            |            |            |
|                                      | Maintenance Supplies     | Maintenance              | \$5.69     |            | \$5.69     |            |
|                                      | Inventory-CentralStores  |                          | \$58.92    | \$58.92    |            |            |
|                                      | Inventory-CentralStores  |                          | \$29.40    | \$29.40    |            |            |
|                                      | Inventory-CentralStores  |                          | \$156.63   | \$156.63   |            |            |
| <b>Greg Hahn Heating and Air</b>     |                          |                          |            |            |            |            |
|                                      | Equip Repair/Maint Agree | Cafe                     | \$182.00   |            |            | \$182.00   |
| <b>Grey, Thomas</b>                  |                          |                          |            |            |            |            |
|                                      | Contractual-Other        | Credit                   | \$320.00   |            |            | \$320.00   |
| <b>Grider, Susan</b>                 |                          |                          |            |            |            |            |
|                                      | Travel-In State Mileage  | Radiology Tech-Hlth Occ  | \$196.20   | \$196.20   |            |            |
| <b>Groves, Nicole Rene'</b>          |                          |                          |            |            |            |            |
|                                      | Student Tuition Rec      |                          | \$220.00   | \$220.00   |            |            |
| <b>Growing Strong Sexual Assault</b> |                          |                          |            |            |            |            |
|                                      | Donations/Gifts          | Club Expenses            | \$164.38   |            |            | \$164.38   |
| <b>HSHS Medical Group Inc</b>        |                          |                          |            |            |            |            |
|                                      | Group Medical Ins        | General Expenses         | \$1,461.40 | \$1,461.40 |            |            |
| <b>Hanover Insurance Group Co</b>    |                          |                          |            |            |            |            |
|                                      | General Insurance        | Liab Protection & Settle | \$1,830.60 |            |            | \$1,830.60 |
|                                      | General Insurance        | Liab Protection & Settle | \$1,884.10 |            |            | \$1,884.10 |
|                                      | General Insurance        | Liab Protection & Settle | \$9,406.60 |            |            | \$9,406.60 |
|                                      | General Insurance        | Liab Protection & Settle | \$936.90   |            |            | \$936.90   |
| <b>Harbour, Joey</b>                 |                          |                          |            |            |            |            |
|                                      | Student Tuition Rec      |                          | \$55.00    | \$55.00    |            |            |
| <b>Harper, Linda L</b>               |                          |                          |            |            |            |            |
|                                      | Other Current Obligation |                          | \$17.25    |            |            | \$17.25    |

# Bills for Ratification



October 2018

| Vendor                           | Account                  | Center                   | Amount       | Ed Fund    | O&M Fund    | Other Fund   |
|----------------------------------|--------------------------|--------------------------|--------------|------------|-------------|--------------|
| Heartland Bank & Trust           |                          |                          |              |            |             |              |
|                                  | Interest Expense         | Bond & Interest          | \$749,760.00 |            |             | \$749,760.00 |
|                                  | Bond Issuance Costs      | Bond & Interest          | \$500.00     |            |             | \$500.00     |
|                                  | Interest Expense         | Bond & Interest          | \$201,211.25 |            |             | \$201,211.25 |
| Heritage Wine Cellars Ltd        |                          |                          |              |            |             |              |
|                                  | Food Supply Costs        | Bistro 537               | \$22.50      |            |             | \$22.50      |
|                                  | Food Supply Costs        | Bistro 537               | \$279.00     |            |             | \$279.00     |
| Hicksgas                         |                          |                          |              |            |             |              |
|                                  | Vehicle Expense          | College Vehicle          | \$90.63      |            | \$90.63     |              |
| Hildreth, Sherrie Yvonne         |                          |                          |              |            |             |              |
|                                  | Other Current Obligation |                          | \$218.20     |            |             | \$218.20     |
| Hoelting & Co                    |                          |                          |              |            |             |              |
|                                  | Food Supply Costs        | Cafe                     | \$65.60      |            |             | \$65.60      |
|                                  | Food Supply Costs        | Cafe                     | \$97.75      |            |             | \$97.75      |
|                                  | Instructional Supplies   | Culinary Arts            | \$151.21     | \$151.21   |             |              |
|                                  | Food Supply Costs        | Cafe                     | \$26.95      |            |             | \$26.95      |
|                                  | Food Supply Costs        | Cafe                     | \$270.68     |            |             | \$270.68     |
| Hynds, Andrew T                  |                          |                          |              |            |             |              |
|                                  | Travel-In State          | Dean-Math Science Busine | \$51.34      | \$51.34    |             |              |
| ICCJA                            |                          |                          |              |            |             |              |
|                                  | Publications & Dues      | Club Expenses            | \$50.00      |            |             | \$50.00      |
| ICCSAA                           |                          |                          |              |            |             |              |
|                                  | Registration Fees        | Club Expenses            | \$1,430.00   |            |             | \$1,430.00   |
| ICCTA                            |                          |                          |              |            |             |              |
|                                  | Registration Fees        | Board of Trustees        | \$150.00     | \$150.00   |             |              |
| IL Flipped and Blended Learning  |                          |                          |              |            |             |              |
|                                  | Other Current Obligation |                          | \$86.09      |            |             | \$86.09      |
| Illinois Agricultural Associatio |                          |                          |              |            |             |              |
|                                  | Registration Fees        | Horticulture-Bus Occup   | \$150.00     | \$150.00   |             |              |
| Illinois Federation of Teachers  |                          |                          |              |            |             |              |
|                                  | Union Dues-RFT           |                          | \$1,669.05   | \$1,669.05 |             |              |
| Illinois State Disbursement Unit |                          |                          |              |            |             |              |
|                                  | Wage Garnishment Orders  |                          | \$590.92     | \$590.92   |             |              |
| Inceptia                         |                          |                          |              |            |             |              |
|                                  | Contractual-Other        | Fin Aid & Vet Affairs    | \$24.75      | \$24.75    |             |              |
| Infobase Publishing              |                          |                          |              |            |             |              |
|                                  | Digital Print/Curric Spt | LRC                      | \$8,971.04   | \$8,971.04 |             |              |
| International Scholarship & Tuit |                          |                          |              |            |             |              |
|                                  | Misc Scholarship Clearin |                          | \$558.00     | \$558.00   |             |              |
| JRH Services Inc                 |                          |                          |              |            |             |              |
|                                  | Grounds Maintenance      | Grounds                  | \$584.93     |            | \$584.93    |              |
| Jan Master Cleaning Services Inc |                          |                          |              |            |             |              |
|                                  | Custodial Services       | Custodial                | \$32,961.60  |            | \$32,961.60 |              |
|                                  | Custodial Services       | Liab Protection & Settle | \$1,373.40   |            |             | \$1,373.40   |
|                                  | Custodial Services       | Law Enforce Trng Ctr O&M | \$3,859.93   |            |             | \$3,859.93   |
|                                  | Custodial Services       | Custodial                | \$32,961.60  |            | \$32,961.60 |              |
|                                  | Custodial Services       | Liab Protection & Settle | \$1,373.40   |            |             | \$1,373.40   |
|                                  | Custodial Services       | Law Enforce Trng Ctr O&M | \$3,270.96   |            |             | \$3,270.96   |
| Jarrett, Charnise Nicole         |                          |                          |              |            |             |              |
|                                  | Stipends                 | Industrial Skills        | \$315.00     |            |             | \$315.00     |
|                                  | Stipends                 | Industrial Skills        | \$700.00     |            |             | \$700.00     |
| Jennings Implement Co            |                          |                          |              |            |             |              |
|                                  | Equip Repair/Maint Agree | Grounds                  | \$259.68     |            | \$259.68    |              |
| Jones & Sullivan Ent             |                          |                          |              |            |             |              |
|                                  | Building Improvements    | Renovations / Remodeling | \$9,200.00   |            |             | \$9,200.00   |
|                                  | Building Repair/Maint    | Maintenance              | \$2,503.83   |            | \$2,503.83  |              |
|                                  | RCC Foundation A/R       |                          | \$2,634.81   | \$2,634.81 |             |              |
|                                  | RCC Foundation A/R       |                          | \$9,464.49   | \$9,464.49 |             |              |
| Jordan, Kimberley M              |                          |                          |              |            |             |              |
|                                  | Student Tuition Rec      |                          | \$20.00      | \$20.00    |             |              |
| KONE Inc                         |                          |                          |              |            |             |              |
|                                  | Equip Repair/Maint Agree | Maintenance              | \$359.42     |            | \$359.42    |              |
| Killion, Brian Jermaine          |                          |                          |              |            |             |              |
|                                  | Stipends                 | Industrial Skills        | \$395.00     |            |             | \$395.00     |
|                                  | Stipends                 | Industrial Skills        | \$725.00     |            |             | \$725.00     |
|                                  | Stipends                 | Industrial Skills        | \$815.00     |            |             | \$815.00     |
| King-Lar Company                 |                          |                          |              |            |             |              |
|                                  | Heartland Academy Recv   |                          | \$122.00     | \$122.00   |             |              |
|                                  | Heartland Academy Recv   |                          | \$1,795.00   | \$1,795.00 |             |              |
|                                  | Instructional Supplies   | Welding-Technical Occ    | \$1,628.00   | \$1,628.00 |             |              |
| Kingery Printing Co              |                          |                          |              |            |             |              |
|                                  | Advertising              | CPED Administration      | \$5,029.74   |            |             | \$5,029.74   |
| Krannert Center Costume          |                          |                          |              |            |             |              |

# Bills for Ratification

October 2018

| Vendor                           | Account                 | Center                   | Amount      | Ed Fund  | O&M Fund | Other Fund  |
|----------------------------------|-------------------------|--------------------------|-------------|----------|----------|-------------|
| Krannert Center Costume          |                         |                          |             |          |          |             |
|                                  | Event Expense           | Club Expenses            | \$838.80    |          |          | \$838.80    |
| Lake, Stephen Anthony            |                         |                          |             |          |          |             |
|                                  | Stipends                | Industrial Skills        | \$392.50    |          |          | \$392.50    |
|                                  | Stipends                | Industrial Skills        | \$695.00    |          |          | \$695.00    |
|                                  | Stipends                | Industrial Skills        | \$385.00    |          |          | \$385.00    |
| Laser Innovation Inc             |                         |                          |             |          |          |             |
|                                  | Materials               | Academic Lab Support     | \$362.00    | \$362.00 |          |             |
| Lawson, Carl Earl                |                         |                          |             |          |          |             |
|                                  | Stipends                | Industrial Skills        | \$1,090.00  |          |          | \$1,090.00  |
|                                  | Stipends                | Industrial Skills        | \$810.00    |          |          | \$810.00    |
| Lee Enterprises Inc              |                         |                          |             |          |          |             |
|                                  | Meeting Expense         | Presidents Office        | \$180.00    | \$180.00 |          |             |
| Logan, Nathaniel Carl            |                         |                          |             |          |          |             |
|                                  | Stipends                | Grant-SupportServices    | \$750.00    |          |          | \$750.00    |
|                                  | Stipends                | Grant-SupportServices    | \$675.00    |          |          | \$675.00    |
|                                  | Stipends                | Grant-SupportServices    | \$750.00    |          |          | \$750.00    |
| Love, Tionne LaRue               |                         |                          |             |          |          |             |
|                                  | Stipends                | Grant-SupportServices    | \$750.00    |          |          | \$750.00    |
|                                  | Stipends                | Grant-SupportServices    | \$675.00    |          |          | \$675.00    |
|                                  | Stipends                | Grant-SupportServices    | \$750.00    |          |          | \$750.00    |
| MANCOMM                          |                         |                          |             |          |          |             |
|                                  | Instructional Supplies  | Credit                   | \$141.66    |          |          | \$141.66    |
|                                  | Instructional Supplies  | Credit                   | \$40.96     |          |          | \$40.96     |
|                                  | Instructional Supplies  | Credit                   | \$126.69    |          |          | \$126.69    |
|                                  | Instructional Supplies  | Engineering Technology   | \$605.80    | \$605.80 |          |             |
| Macon Resources Inc              |                         |                          |             |          |          |             |
|                                  | Laundry/Linen Supplies  | Allied Health            | \$20.58     | \$20.58  |          |             |
| Manufacturing Skill Standards Co |                         |                          |             |          |          |             |
|                                  | Instructional Supplies  | Credit                   | \$105.00    |          |          | \$105.00    |
|                                  | Instructional Supplies  | Industrial Skills        | \$900.00    |          |          | \$900.00    |
| Mark's Plumbing                  |                         |                          |             |          |          |             |
|                                  | Maintenance Supplies    | Maintenance              | \$257.55    |          | \$257.55 |             |
| Marquis Beverage Service         |                         |                          |             |          |          |             |
|                                  | Food Supply Costs       | Cafe                     | \$198.75    |          |          | \$198.75    |
|                                  | Instructional Supplies  | Coffee House             | \$252.95    |          |          | \$252.95    |
|                                  | Food Supply Costs       | Cafe                     | \$60.00     |          |          | \$60.00     |
|                                  | Food Supply Costs       | Cafe                     | \$268.90    |          |          | \$268.90    |
|                                  | Instructional Supplies  | Coffee House             | \$687.35    |          |          | \$687.35    |
| Maschoff, Kasey M                |                         |                          |             |          |          |             |
|                                  | Student Tuition Rec     |                          | \$269.00    | \$269.00 |          |             |
| Matejka, Michael                 |                         |                          |             |          |          |             |
|                                  | Contractual-Other       | Instruction-Other        | \$500.00    |          |          | \$500.00    |
| May Cocagne & King PC            |                         |                          |             |          |          |             |
|                                  | Audit Services          | Audit                    | \$20,000.00 |          |          | \$20,000.00 |
| Mazzotti Services                |                         |                          |             |          |          |             |
|                                  | Materials               | Club Expenses            | \$499.00    |          |          | \$499.00    |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$90.00     |          |          | \$90.00     |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$300.00    |          |          | \$300.00    |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$375.00    |          |          | \$375.00    |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$929.00    |          |          | \$929.00    |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$1,650.00  |          |          | \$1,650.00  |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$1,666.00  |          |          | \$1,666.00  |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$4,789.00  |          |          | \$4,789.00  |
|                                  | Materials               | Diesel Med/Hvy Trk Tech  | \$51.75     | \$51.75  |          |             |
|                                  | Materials               | Automotive-Tech Occ      | \$113.50    | \$113.50 |          |             |
|                                  | Materials               | Club Expenses            | \$116.00    |          |          | \$116.00    |
|                                  | Materials               | Collision Repair Tech    | \$185.25    | \$185.25 |          |             |
|                                  | Uniforms                | Basic Law Enforce Trng   | \$415.00    |          |          | \$415.00    |
| Mehan Financial Education        |                         |                          |             |          |          |             |
|                                  | Contractual-Other       | Instruction-Other        | \$480.00    |          |          | \$480.00    |
| Melton, Julie Lynn               |                         |                          |             |          |          |             |
|                                  | Telephone               | Foundation & Development | \$60.00     | \$60.00  |          |             |
| Menards Inc                      |                         |                          |             |          |          |             |
|                                  | Maintenance Supplies    | Maintenance              | \$72.87     |          | \$72.87  |             |
|                                  | Maintenance Supplies    | Maintenance              | \$8.88      |          | \$8.88   |             |
|                                  | Maintenance Supplies    | Maintenance              | \$13.94     |          | \$13.94  |             |
|                                  | Inventory-CentralStores |                          | \$36.13     | \$36.13  |          |             |
|                                  | Maintenance Supplies    | Maintenance              | \$134.51    |          | \$134.51 |             |
|                                  | Maintenance Supplies    | Maintenance              | \$140.29    |          | \$140.29 |             |
|                                  | Building Improvements   | Renovations / Remodeling | \$156.75    |          |          | \$156.75    |
|                                  | Maintenance Supplies    | Maintenance              | \$83.40     |          | \$83.40  |             |
|                                  | Maintenance Supplies    | Maintenance              | \$83.82     |          | \$83.82  |             |

# Bills for Ratification

October 2018

| Vendor                                      | Account                  | Center                   | Amount     | Ed Fund    | O&M Fund | Other Fund |
|---------------------------------------------|--------------------------|--------------------------|------------|------------|----------|------------|
| <b>Menards Inc</b>                          |                          |                          |            |            |          |            |
|                                             | Maintenance Supplies     | Maintenance              | \$16.12    |            | \$16.12  |            |
|                                             | Maintenance Supplies     | Maintenance              | \$36.68    |            | \$36.68  |            |
|                                             | Maintenance Supplies     | Maintenance              | \$38.00    |            | \$38.00  |            |
|                                             | Maintenance Supplies     | Maintenance              | \$43.61    |            | \$43.61  |            |
|                                             | Maintenance Supplies     | Maintenance              | \$70.27    |            | \$70.27  |            |
|                                             | Maintenance Supplies     | Maintenance              | \$95.96    |            | \$95.96  |            |
|                                             | Maintenance Supplies     | Maintenance              | \$96.10    |            | \$96.10  |            |
| <b>Mercer Cutlery</b>                       |                          |                          |            |            |          |            |
|                                             | Uniforms                 | Cafe                     | \$392.27   |            |          | \$392.27   |
| <b>Midwest Credit &amp; Collections Inc</b> |                          |                          |            |            |          |            |
|                                             | Wage Garnishment Orders  |                          | \$239.69   | \$239.69   |          |            |
|                                             | Wage Garnishment Orders  |                          | \$263.95   | \$263.95   |          |            |
| <b>Midwest Electronic Systems Inc</b>       |                          |                          |            |            |          |            |
|                                             | Equip Repair/Maint Agree | Law Enforce Trng Ctr O&M | \$60.00    |            |          | \$60.00    |
|                                             | Equip Repair/Maint Agree | Law Enforce Trng Ctr O&M | \$60.00    |            |          | \$60.00    |
| <b>Midwest Fiber Inc of Decatur</b>         |                          |                          |            |            |          |            |
|                                             | Refuse Disposal          | Utilities                | \$90.00    |            | \$90.00  |            |
|                                             | Refuse Disposal          | Utilities                | \$90.00    |            | \$90.00  |            |
| <b>Miller, Cameron James-Taylor</b>         |                          |                          |            |            |          |            |
|                                             | Stipends                 | Grant-SupportServices    | \$750.00   |            |          | \$750.00   |
|                                             | Stipends                 | Grant-SupportServices    | \$675.00   |            |          | \$675.00   |
|                                             | Stipends                 | Grant-SupportServices    | \$740.00   |            |          | \$740.00   |
| <b>Morgan Distributing Inc</b>              |                          |                          |            |            |          |            |
|                                             | Vehicle Expense          | College Vehicle          | \$885.97   |            | \$885.97 |            |
| <b>Morgan, William Lee,, II</b>             |                          |                          |            |            |          |            |
|                                             | Stipends                 | Industrial Skills        | \$395.00   |            |          | \$395.00   |
|                                             | Stipends                 | Industrial Skills        | \$725.00   |            |          | \$725.00   |
|                                             | Stipends                 | Industrial Skills        | \$815.00   |            |          | \$815.00   |
| <b>Morneau Shepell</b>                      |                          |                          |            |            |          |            |
|                                             | Contractual-Other        | Human Resources          | \$4,410.00 | \$4,410.00 |          |            |
| <b>Motion Industries</b>                    |                          |                          |            |            |          |            |
|                                             | Maintenance Supplies     | Maintenance              | \$14.87    |            | \$14.87  |            |
| <b>Mt Zion Chamber of Commerce</b>          |                          |                          |            |            |          |            |
|                                             | Meeting Expense          | VP Student Success       | \$15.00    | \$15.00    |          |            |
|                                             | Publications & Dues      | General Expenses         | \$150.00   | \$150.00   |          |            |
| <b>Mutual of Omaha</b>                      |                          |                          |            |            |          |            |
|                                             | LTD Insurance            |                          | \$1,684.17 | \$1,684.17 |          |            |
|                                             | Life Insurance           |                          | \$2,247.16 | \$2,247.16 |          |            |
|                                             | Supplemental Life Insur  |                          | \$2,150.95 | \$2,150.95 |          |            |
| <b>NISOD</b>                                |                          |                          |            |            |          |            |
|                                             | Registration Fees        | Information Tech-OccTech | \$129.00   | \$129.00   |          |            |
|                                             | Registration Fees        | Dean-Health Professions  | \$129.00   | \$129.00   |          |            |
|                                             | Registration Fees        | VP Academic Services     | \$129.00   | \$129.00   |          |            |
|                                             | Registration Fees        | Online Learning          | \$129.00   | \$129.00   |          |            |
|                                             | Registration Fees        | LRC                      | \$129.00   | \$129.00   |          |            |
|                                             | Registration Fees        | VP Student Success       | \$129.00   | \$129.00   |          |            |
|                                             | Registration Fees        | Institutl Effectiveness  | \$129.00   | \$129.00   |          |            |
| <b>New Egg.com</b>                          |                          |                          |            |            |          |            |
|                                             | Equipment-Instructional  | Instruction              | \$22.93    |            |          | \$22.93    |
|                                             | Equipment-Instructional  | Instruction              | \$271.93   |            |          | \$271.93   |
|                                             | Equipment-Instructional  | Instruction              | \$346.99   |            |          | \$346.99   |
|                                             | Equipment-Instructional  | Instruction              | \$842.40   |            |          | \$842.40   |
|                                             | Equipment-Instructional  | Instruction              | \$4,057.97 |            |          | \$4,057.97 |
| <b>Nichols Paper &amp; Supply Co</b>        |                          |                          |            |            |          |            |
|                                             | Maintenance Supplies     | Custodial                | \$197.95   |            | \$197.95 |            |
|                                             | Inventory-CentralStores  |                          | \$77.83    | \$77.83    |          |            |
|                                             | Inventory-CentralStores  |                          | \$78.17    | \$78.17    |          |            |
|                                             | Maintenance Supplies     | Custodial                | \$857.51   |            | \$857.51 |            |
|                                             | Inventory-CentralStores  |                          | \$1,237.05 | \$1,237.05 |          |            |
| <b>O'Reilly Auto Parts</b>                  |                          |                          |            |            |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | (\$37.99)  | (\$37.99)  |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$3.69     | \$3.69     |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$26.76    | \$26.76    |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$55.46    | \$55.46    |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | (\$135.96) | (\$135.96) |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$3.49     | \$3.49     |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$32.75    | \$32.75    |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$103.36   | \$103.36   |          |            |
|                                             | Instructional Supplies   | Automotive-Tech Occ      | \$132.27   | \$132.27   |          |            |
| <b>Office Depot Inc</b>                     |                          |                          |            |            |          |            |
|                                             | Inventory-CentralStores  |                          | \$6.48     | \$6.48     |          |            |
|                                             | Inventory-CentralStores  |                          | \$20.88    | \$20.88    |          |            |

# Bills for Ratification

October 2018

| Vendor                       | Account                  | Center                   | Amount     | Ed Fund    | O&M Fund | Other Fund |
|------------------------------|--------------------------|--------------------------|------------|------------|----------|------------|
| Office Depot Inc             |                          |                          |            |            |          |            |
|                              | Inventory-CentralStores  |                          | \$22.66    | \$22.66    |          |            |
|                              | Inventory-CentralStores  |                          | \$36.42    | \$36.42    |          |            |
|                              | Inventory-CentralStores  |                          | \$38.93    | \$38.93    |          |            |
|                              | Inventory-CentralStores  |                          | \$40.95    | \$40.95    |          |            |
|                              | Inventory-CentralStores  |                          | \$43.20    | \$43.20    |          |            |
|                              | Inventory-CentralStores  |                          | \$44.24    | \$44.24    |          |            |
|                              | Inventory-CentralStores  |                          | \$49.60    | \$49.60    |          |            |
|                              | Inventory-CentralStores  |                          | \$51.33    | \$51.33    |          |            |
|                              | Inventory-CentralStores  |                          | \$165.89   | \$165.89   |          |            |
|                              | Inventory-CentralStores  |                          | \$4,600.00 | \$4,600.00 |          |            |
| Oliver, Brooke D             |                          |                          |            |            |          |            |
|                              | Travel-In State Mileage  | Surgical Tech-Health Occ | \$366.24   | \$366.24   |          |            |
| Oliver, John                 |                          |                          |            |            |          |            |
|                              | Travel-Out of State      | CPED Administration      | \$56.68    |            |          | \$56.68    |
|                              | Travel-In State          | NonCredit                | \$87.20    |            |          | \$87.20    |
| Olson, Colleen               |                          |                          |            |            |          |            |
|                              | Interpreter Salary       | Academic Success         | \$704.92   | \$704.92   |          |            |
|                              | Interpreter Salary       | Academic Success         | \$528.69   | \$528.69   |          |            |
| Osborn, Jacqueline D         |                          |                          |            |            |          |            |
|                              | Student Tuition Rec      |                          | \$220.00   | \$220.00   |          |            |
| Osler, Michael Dwayne        |                          |                          |            |            |          |            |
|                              | Stipends                 | Grant-SupportServices    | \$750.00   |            |          | \$750.00   |
|                              | Stipends                 | Grant-SupportServices    | \$525.00   |            |          | \$525.00   |
|                              | Stipends                 | Grant-SupportServices    | \$750.00   |            |          | \$750.00   |
| Parks Sewer Service          |                          |                          |            |            |          |            |
|                              | Maintenance Supplies     | Cafe                     | \$90.00    |            |          | \$90.00    |
|                              | Equip Repair/Maint Agree | Maintenance              | \$120.00   |            | \$120.00 |            |
|                              | Equip Repair/Maint Agree | Maintenance              | \$180.00   |            | \$180.00 |            |
| Peerless Cleaners            |                          |                          |            |            |          |            |
|                              | Laundry/Linen Supplies   | Law Enforce Trng Ctr O&M | \$540.00   |            |          | \$540.00   |
| Peoria Charter Coach Company |                          |                          |            |            |          |            |
|                              | Event Expense            | Club Expenses            | \$950.00   |            |          | \$950.00   |
| Per Mar Security & Research  |                          |                          |            |            |          |            |
|                              | Security                 | Liab Protection & Settle | \$3,410.03 |            |          | \$3,410.03 |
|                              | Security                 | Security                 | \$142.09   |            | \$142.09 |            |
|                              | Security                 | Liab Protection & Settle | \$198.72   |            |          | \$198.72   |
|                              | Security                 | Security                 | \$8.28     |            | \$8.28   |            |
|                              | Security                 | Liab Protection & Settle | \$3,531.64 |            |          | \$3,531.64 |
|                              | Security                 | Security                 | \$147.16   |            | \$147.16 |            |
|                              | Security                 | Liab Protection & Settle | \$3,638.93 |            |          | \$3,638.93 |
|                              | Security                 | Security                 | \$151.63   |            | \$151.63 |            |
|                              | Security                 | Liab Protection & Settle | \$3,585.79 |            |          | \$3,585.79 |
|                              | Security                 | Security                 | \$149.41   |            | \$149.41 |            |
| Perovanovich, Zoran V        |                          |                          |            |            |          |            |
|                              | Contractual-Other        | NonCredit                | \$97.50    |            |          | \$97.50    |
| Pettitt, Jessica             |                          |                          |            |            |          |            |
|                              | Other Current Obligation |                          | \$470.78   |            |          | \$470.78   |
|                              | Other Current Obligation |                          | \$1,925.00 |            |          | \$1,925.00 |
| Pieper, Jennifer Nicole      |                          |                          |            |            |          |            |
|                              | Student Tuition Rec      |                          | \$190.00   | \$190.00   |          |            |
| PoliceOne.com                |                          |                          |            |            |          |            |
|                              | Registration Fees        | Law Enforce Trng Ctr     | \$325.00   |            |          | \$325.00   |
| Premier Print Group          |                          |                          |            |            |          |            |
|                              | Inventory-CentralStores  |                          | \$92.00    | \$92.00    |          |            |
|                              | Inventory-CentralStores  |                          | \$390.00   | \$390.00   |          |            |
| Pride Cleaners               |                          |                          |            |            |          |            |
|                              | Contractual-Other        | Culinary Arts            | \$12.90    | \$12.90    |          |            |
|                              | Contractual-Other        | Bistro 537               | \$15.48    |            |          | \$15.48    |
|                              | Contractual-Other        | Culinary Arts            | \$12.90    | \$12.90    |          |            |
|                              | Contractual-Other        | Culinary Arts            | \$15.46    | \$15.46    |          |            |
|                              | Contractual-Other        | Cafe                     | \$21.00    |            |          | \$21.00    |
|                              | Contractual-Other        | Cafe                     | \$23.10    |            |          | \$23.10    |
|                              | Contractual-Other        | Culinary Arts            | \$24.51    | \$24.51    |          |            |
|                              | Contractual-Other        | Cafe                     | \$31.50    |            |          | \$31.50    |
|                              | Contractual-Other        | Cafe                     | \$35.70    |            |          | \$35.70    |
|                              | Contractual-Other        | Bistro 537               | \$45.15    |            |          | \$45.15    |
|                              | Contractual-Other        | Cafe                     | \$54.18    |            |          | \$54.18    |
|                              | Contractual-Other        | Cafe                     | \$110.94   |            |          | \$110.94   |
|                              | Contractual-Other        | Bistro 537               | \$134.16   |            |          | \$134.16   |
|                              | Contractual-Other        | Cafe                     | \$256.71   |            |          | \$256.71   |
| Pugsley, Jessica Lynn        |                          |                          |            |            |          |            |
|                              | Student Tuition Rec      |                          | \$220.00   | \$220.00   |          |            |

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| Vendor                           | Account                  | Center                   | Amount     | Ed Fund    | O&M Fund   | Other Fund |
|----------------------------------|--------------------------|--------------------------|------------|------------|------------|------------|
| Pyles, Gregory D                 |                          |                          |            |            |            |            |
|                                  | Instructional Supplies   | Biology-Baccalaureate    | \$1.99     | \$1.99     |            |            |
|                                  | Instructional Supplies   | Biology-Baccalaureate    | \$7.82     | \$7.82     |            |            |
|                                  | Instructional Supplies   | Biology-Baccalaureate    | \$8.57     | \$8.57     |            |            |
|                                  | Instructional Supplies   | Biology-Baccalaureate    | \$9.30     | \$9.30     |            |            |
|                                  | Instructional Supplies   | Biology-Baccalaureate    | \$11.96    | \$11.96    |            |            |
|                                  | Instructional Supplies   | Biology-Baccalaureate    | \$64.44    | \$64.44    |            |            |
| RCC Bookstore                    |                          |                          |            |            |            |            |
|                                  | NonTaxBooks -Workforce   |                          | \$53.75    | \$53.75    |            |            |
|                                  | Pell Taxable Books       |                          | \$1,254.63 | \$1,254.63 |            |            |
|                                  | NonTaxBooks-Scholarships |                          | \$1,823.49 | \$1,823.49 |            |            |
|                                  | Materials                | Academic Lab Support     | \$126.00   | \$126.00   |            |            |
|                                  | Materials                | Club Expenses            | \$144.75   |            |            | \$144.75   |
|                                  | Advertising              | Presidents Office        | \$218.76   | \$218.76   |            |            |
| RCC Foundation                   |                          |                          |            |            |            |            |
|                                  | Revenue-Misc/OtherSource |                          | \$25.00    | \$25.00    |            |            |
|                                  | Richland Foundation      |                          | \$121.66   | \$121.66   |            |            |
| Ray O'Herron Company Inc         |                          |                          |            |            |            |            |
|                                  | Firearms & Accessories   | Basic Law Enforce Trng   | \$299.47   |            |            | \$299.47   |
|                                  | Firearms & Accessories   | Basic Law Enforce Trng   | \$93.56    |            |            | \$93.56    |
|                                  | Firearms & Accessories   | Basic Law Enforce Trng   | \$811.08   |            |            | \$811.08   |
| Refreshment Services Pepsi       |                          |                          |            |            |            |            |
|                                  | Food Supply Costs        | Cafe                     | \$47.12    |            |            | \$47.12    |
|                                  | Food Supply Costs        | Cafe                     | \$453.40   |            |            | \$453.40   |
|                                  | Food Supply Costs        | Cafe                     | (\$54.96)  |            |            | (\$54.96)  |
|                                  | Food Supply Costs        | Cafe                     | (\$35.40)  |            |            | (\$35.40)  |
|                                  | Food Supply Costs        | Cafe                     | \$47.12    |            |            | \$47.12    |
|                                  | Food Supply Costs        | Cafe                     | \$74.56    |            |            | \$74.56    |
|                                  | Food Supply Costs        | Cafe                     | \$94.24    |            |            | \$94.24    |
|                                  | Food Supply Costs        | Cafe                     | \$573.89   |            |            | \$573.89   |
|                                  | Food Supply Costs        | Cafe                     | \$701.21   |            |            | \$701.21   |
|                                  | Food Supply Costs        | Cafe                     | \$735.10   |            |            | \$735.10   |
|                                  | Food Supply Costs        | Cafe                     | \$774.49   |            |            | \$774.49   |
| Rexx Battery of Decatur Inc      |                          |                          |            |            |            |            |
|                                  | Equip Repair/Maint Agree | Custodial                | \$463.80   |            | \$463.80   |            |
| Rogers Supply Co                 |                          |                          |            |            |            |            |
|                                  | Instructional Supplies   | Heating,Vent,AC-Tech Occ | \$85.57    | \$85.57    |            |            |
|                                  | Instructional Supplies   | Heating,Vent,AC-Tech Occ | \$7.36     | \$7.36     |            |            |
|                                  | Instructional Supplies   | Heating,Vent,AC-Tech Occ | \$11.56    | \$11.56    |            |            |
|                                  | Instructional Supplies   | Heating,Vent,AC-Tech Occ | \$486.43   | \$486.43   |            |            |
|                                  | Instructional Supplies   | Heating,Vent,AC-Tech Occ | \$1,819.48 | \$1,819.48 |            |            |
|                                  | Maintenance Supplies     | Maintenance              | \$40.63    |            | \$40.63    |            |
|                                  | Maintenance Supplies     | Maintenance              | \$432.43   |            | \$432.43   |            |
|                                  | Maintenance Supplies     | Maintenance              | \$247.85   |            | \$247.85   |            |
| Rogiers, Ryan S                  |                          |                          |            |            |            |            |
|                                  | Materials                | Culinary Arts            | \$153.00   | \$153.00   |            |            |
| Rotary Club of Decatur #180      |                          |                          |            |            |            |            |
|                                  | Publications & Dues      | Presidents Office        | \$204.00   | \$204.00   |            |            |
| Rush Truck Leasing               |                          |                          |            |            |            |            |
|                                  | Install Pymt Lease/Purch | Grounds                  | \$2,239.13 |            | \$2,239.13 |            |
| Ruyle Mechanical Services Inc    |                          |                          |            |            |            |            |
|                                  | Equip Repair/Maint Agree | Maintenance              | \$911.55   |            | \$911.55   |            |
| S J Smith Company Inc            |                          |                          |            |            |            |            |
|                                  | Contractual-Other        | Club Expenses            | \$10.50    |            |            | \$10.50    |
|                                  | Materials                | Automotive-Tech Occ      | \$21.00    | \$21.00    |            |            |
|                                  | Instructional Supplies   | Human Simulator          | \$85.80    | \$85.80    |            |            |
| SIU-C Nurse Aide Testing         |                          |                          |            |            |            |            |
|                                  | Fees Pass Thru Backgrnd  |                          | \$2,680.00 | \$2,680.00 |            |            |
| SL Fixture Company               |                          |                          |            |            |            |            |
|                                  | Facility Repair          | Law Enforce Trng Ctr O&M | \$2,625.00 |            |            | \$2,625.00 |
| Safety Shoe Distributors         |                          |                          |            |            |            |            |
|                                  | Instructional Supplies   | Instruction-Other        | \$189.99   |            |            | \$189.99   |
|                                  | Instructional Supplies   | Instruction-Other        | \$286.98   |            |            | \$286.98   |
|                                  | Instructional Supplies   | Instruction-Other        | \$598.98   |            |            | \$598.98   |
|                                  | Meals                    | Industrial Skills        | \$1,689.98 |            |            | \$1,689.98 |
| Sam's Club Direct                |                          |                          |            |            |            |            |
|                                  | Inventory-CentralStores  |                          | \$109.92   | \$109.92   |            |            |
|                                  | Maintenance Supplies     | Custodial                | \$40.18    |            | \$40.18    |            |
| Samoore, Christine Marie         |                          |                          |            |            |            |            |
|                                  | Interpreter Salary       | Academic Success         | \$648.44   | \$648.44   |            |            |
| Samuels Miller Schroeder Jackson |                          |                          |            |            |            |            |
|                                  | Accrued Expenses         |                          | \$8,638.50 |            |            | \$8,638.50 |
| Schneider, Thomas P              |                          |                          |            |            |            |            |

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| Vendor Account                | Center                   | Amount      | Ed Fund     | O&M Fund | Other Fund |
|-------------------------------|--------------------------|-------------|-------------|----------|------------|
| Schneider, Thomas P           |                          |             |             |          |            |
| Telephone                     | Law Enforce Trng Ctr     | \$60.00     |             |          | \$60.00    |
| Schwalbe, Barry S             |                          |             |             |          |            |
| Travel-In State               | Credit                   | \$35.70     |             |          | \$35.70    |
| Scott Fisher Enterprises Inc  |                          |             |             |          |            |
| Pest Control                  | Law Enforce Trng Ctr O&M | \$175.00    |             |          | \$175.00   |
| Pest Control                  | Law Enforce Trng Ctr O&M | \$300.00    |             |          | \$300.00   |
| Pest Control                  | Law Enforce Trng Ctr O&M | \$300.00    |             |          | \$300.00   |
| Pest Control                  | Maintenance              | \$850.00    |             | \$850.00 |            |
| Pest Control                  | Maintenance              | \$850.00    |             | \$850.00 |            |
| Screen This                   |                          |             |             |          |            |
| Contractual-Other             | Club Expenses            | \$3,180.00  |             |          | \$3,180.00 |
| Secretary of State            |                          |             |             |          |            |
| Instructional Supplies        | Credit                   | \$50.00     |             |          | \$50.00    |
| Instructional Supplies        | Credit                   | \$50.00     |             |          | \$50.00    |
| Instructional Supplies        | Credit                   | \$50.00     |             |          | \$50.00    |
| Instructional Supplies        | Credit                   | \$50.00     |             |          | \$50.00    |
| Instructional Supplies        | Credit                   | \$50.00     |             |          | \$50.00    |
| Sharp, Kerry Jo               |                          |             |             |          |            |
| Stipends                      | Industrial Skills        | \$395.00    |             |          | \$395.00   |
| Stipends                      | Industrial Skills        | \$667.50    |             |          | \$667.50   |
| Stipends                      | Industrial Skills        | \$802.50    |             |          | \$802.50   |
| Sherwin Williams Company      |                          |             |             |          |            |
| Maintenance Supplies          | Maintenance              | \$77.68     |             | \$77.68  |            |
| Maintenance Supplies          | Maintenance              | \$45.18     |             | \$45.18  |            |
| Shippers Rental Inc           |                          |             |             |          |            |
| Equipment Rental              | Credit                   | \$1,750.00  |             |          | \$1,750.00 |
| Smith, Trevor D               |                          |             |             |          |            |
| Publications & Dues           | Emergency Medical Svcs   | \$95.00     | \$95.00     |          |            |
| Smithers, Jess R              |                          |             |             |          |            |
| Travel-In State               | Agriculture              | \$49.59     | \$49.59     |          |            |
| Travel-In State               | Agriculture              | \$141.71    | \$141.71    |          |            |
| Specialty Paint               |                          |             |             |          |            |
| Instructional Supplies        | Collision Repair Tech    | \$25.93     | \$25.93     |          |            |
| Instructional Supplies        | Collision Repair Tech    | \$56.30     | \$56.30     |          |            |
| St Teresa High School         |                          |             |             |          |            |
| Contractual-Other             | College Fair             | \$120.00    |             |          | \$120.00   |
| Contractual-Other             | College Fair             | \$120.00    |             |          | \$120.00   |
| Stanley, Chazzaray LaMarc     |                          |             |             |          |            |
| Stipends                      | Grant-SupportServices    | \$750.00    |             |          | \$750.00   |
| Stipends                      | Grant-SupportServices    | \$675.00    |             |          | \$675.00   |
| Stipends                      | Grant-SupportServices    | \$712.50    |             |          | \$712.50   |
| Star Silkscreen Design Inc    |                          |             |             |          |            |
| Materials                     | VP Student Success       | \$112.00    | \$112.00    |          |            |
| Materials                     | VP Student Success       | \$660.00    | \$660.00    |          |            |
| State Univ Annuitants Assoc   |                          |             |             |          |            |
| Other Current Obligation      |                          | \$180.00    |             |          | \$180.00   |
| State Universities Retirement |                          |             |             |          |            |
| SURS 1/2%                     |                          | \$1,991.42  | \$1,991.42  |          |            |
| SURS 8%                       |                          | \$2,275.52  | \$2,275.52  |          |            |
| SURS 8%                       |                          | \$16,868.91 | \$16,868.91 |          |            |
| SURS 1/2%                     |                          | \$1,998.02  | \$1,998.02  |          |            |
| SURS 8%                       |                          | \$19,131.70 | \$19,131.70 |          |            |
| SURS 1/2%                     |                          | \$2,004.12  | \$2,004.12  |          |            |
| SURS 8%                       |                          | \$2,289.10  | \$2,289.10  |          |            |
| SURS 8%                       |                          | \$16,955.43 | \$16,955.43 |          |            |
| Summit Comedy Inc             |                          |             |             |          |            |
| Other Current Obligation      |                          | \$2,500.00  |             |          | \$2,500.00 |
| Supplies Outlet               |                          |             |             |          |            |
| Inventory-CentralStores       |                          | \$101.99    | \$101.99    |          |            |
| Inventory-CentralStores       |                          | \$110.49    | \$110.49    |          |            |
| Svendsen Florists Inc         |                          |             |             |          |            |
| Expense-Other                 | Law Enforce Trng Ctr     | \$62.00     |             |          | \$62.00    |
| Sysco Central Illinois Inc    |                          |             |             |          |            |
| Food Supply Costs             | Cafe                     | \$42.05     |             |          | \$42.05    |
| Instructional Supplies        | Culinary Arts            | \$54.54     | \$54.54     |          |            |
| Instructional Supplies        | Culinary Arts            | \$65.45     | \$65.45     |          |            |
| Food Supply Costs             | Bistro 537               | \$800.20    |             |          | \$800.20   |
| Food Supply Costs             | Cafe                     | \$443.50    |             |          | \$443.50   |
| Materials                     | Cafe                     | \$494.64    |             |          | \$494.64   |
| Food Supply Costs             | Cafe                     | \$1,667.63  |             |          | \$1,667.63 |
| Materials                     | Cafe                     | \$535.38    |             |          | \$535.38   |
| Food Supply Costs             | Cafe                     | \$1,929.12  |             |          | \$1,929.12 |

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| Vendor                      | Account                  | Center                | Amount     | Ed Fund    | O&M Fund | Other Fund |
|-----------------------------|--------------------------|-----------------------|------------|------------|----------|------------|
| Sysco Central Illinois Inc  |                          |                       |            |            |          |            |
|                             | Materials                | Cafe                  | \$319.31   |            |          | \$319.31   |
|                             | Food Supply Costs        | Cafe                  | (\$71.76)  |            |          | (\$71.76)  |
|                             | Materials                | Cafe                  | \$40.06    |            |          | \$40.06    |
|                             | Food Supply Costs        | Bistro 537            | \$40.06    |            |          | \$40.06    |
|                             | Instructional Supplies   | Culinary Arts         | \$40.48    | \$40.48    |          |            |
|                             | Materials                | Cafe                  | \$72.21    |            |          | \$72.21    |
|                             | Food Supply Costs        | Cafe                  | \$85.05    |            |          | \$85.05    |
|                             | Instructional Supplies   | Culinary Arts         | \$102.29   | \$102.29   |          |            |
|                             | Instructional Supplies   | Coffee House          | \$110.36   |            |          | \$110.36   |
|                             | Instructional Supplies   | Culinary Arts         | \$114.10   | \$114.10   |          |            |
|                             | Food Supply Costs        | Bistro 537            | \$203.78   |            |          | \$203.78   |
|                             | Food Supply Costs        | Cafe                  | \$179.92   |            |          | \$179.92   |
|                             | Materials                | Cafe                  | \$42.75    |            |          | \$42.75    |
|                             | Materials                | Cafe                  | \$265.92   |            |          | \$265.92   |
|                             | Instructional Supplies   | Culinary Arts         | \$287.28   | \$287.28   |          |            |
|                             | Instructional Supplies   | Culinary Arts         | \$320.29   | \$320.29   |          |            |
|                             | Food Supply Costs        | Bistro 537            | \$434.43   |            |          | \$434.43   |
|                             | Materials                | Culinary Arts         | \$436.87   | \$436.87   |          |            |
|                             | Instructional Supplies   | Culinary Arts         | \$554.38   | \$554.38   |          |            |
|                             | Food Supply Costs        | Bistro 537            | \$798.83   |            |          | \$798.83   |
|                             | Food Supply Costs        | Bistro 537            | \$968.03   |            |          | \$968.03   |
|                             | Food Supply Costs        | Cafe                  | \$1,252.03 |            |          | \$1,252.03 |
|                             | Materials                | Cafe                  | \$75.10    |            |          | \$75.10    |
|                             | Food Supply Costs        | Cafe                  | \$1,564.22 |            |          | \$1,564.22 |
|                             | Materials                | Cafe                  | \$177.72   |            |          | \$177.72   |
|                             | Instructional Supplies   | Culinary Arts         | \$1,883.66 | \$1,883.66 |          |            |
|                             | Food Supply Costs        | Cafe                  | \$1,493.29 |            |          | \$1,493.29 |
|                             | Materials                | Cafe                  | \$493.62   |            |          | \$493.62   |
|                             | Food Supply Costs        | Cafe                  | \$1,773.25 |            |          | \$1,773.25 |
|                             | Materials                | Cafe                  | \$847.39   |            |          | \$847.39   |
|                             | Food Supply Costs        | Cafe                  | \$2,225.00 |            |          | \$2,225.00 |
|                             | Materials                | Cafe                  | \$409.42   |            |          | \$409.42   |
|                             | Food Supply Costs        | Cafe                  | \$2,664.82 |            |          | \$2,664.82 |
|                             | Materials                | Cafe                  | \$884.36   |            |          | \$884.36   |
|                             | Food Supply Costs        | Cafe                  | \$2,622.02 |            |          | \$2,622.02 |
|                             | Materials                | Cafe                  | \$1,021.96 |            |          | \$1,021.96 |
|                             | Food Supply Costs        | Cafe                  | \$5,873.18 |            |          | \$5,873.18 |
|                             | Materials                | Cafe                  | \$157.10   |            |          | \$157.10   |
| Tableau Software Inc        |                          |                       |            |            |          |            |
|                             | Computer Software        | Academic Lab Support  | \$567.00   | \$567.00   |          |            |
| Taliferro, William James    |                          |                       |            |            |          |            |
|                             | Stipends                 | Grant-SupportServices | \$750.00   |            |          | \$750.00   |
|                             | Stipends                 | Grant-SupportServices | \$675.00   |            |          | \$675.00   |
|                             | Stipends                 | Grant-SupportServices | \$750.00   |            |          | \$750.00   |
| Taylor, Camron D            |                          |                       |            |            |          |            |
|                             | Stipends                 | Grant-SupportServices | \$750.00   |            |          | \$750.00   |
|                             | Stipends                 | Grant-SupportServices | \$675.00   |            |          | \$675.00   |
|                             | Stipends                 | Grant-SupportServices | \$750.00   |            |          | \$750.00   |
| Taylor, Earl DuJuan         |                          |                       |            |            |          |            |
|                             | Stipends                 | Grant-SupportServices | \$750.00   |            |          | \$750.00   |
|                             | Stipends                 | Grant-SupportServices | \$675.00   |            |          | \$675.00   |
|                             | Stipends                 | Grant-SupportServices | \$730.00   |            |          | \$730.00   |
| Taylor, Joshua Dale         |                          |                       |            |            |          |            |
|                             | Stipends                 | Industrial Skills     | \$355.00   |            |          | \$355.00   |
|                             | Stipends                 | Industrial Skills     | \$725.00   |            |          | \$725.00   |
|                             | Stipends                 | Industrial Skills     | \$815.00   |            |          | \$815.00   |
| Taylor, Katie J             |                          |                       |            |            |          |            |
|                             | Student Tuition Rec      |                       | \$220.00   | \$220.00   |          |            |
| The Decatur Club            |                          |                       |            |            |          |            |
|                             | Publications & Dues      | Presidents Office     | \$50.00    | \$50.00    |          |            |
|                             | Meeting Expense          | Business Office       | \$100.00   | \$100.00   |          |            |
| The Omni Group              |                          |                       |            |            |          |            |
|                             | Contractual-Other        | Human Resources       | \$10.00    | \$10.00    |          |            |
|                             | Contractual-Other        | Human Resources       | \$6.00     | \$6.00     |          |            |
| Top Quality Roofing Company |                          |                       |            |            |          |            |
|                             | Building Repair/Maint    | Maintenance           | \$120.00   |            | \$120.00 |            |
| Tread Tech                  |                          |                       |            |            |          |            |
|                             | Equip Repair/Maint Agree | Fitness Center        | \$125.00   |            |          | \$125.00   |
| USA Clean Inc               |                          |                       |            |            |          |            |
|                             | Maintenance Supplies     | Custodial             | \$8.18     |            | \$8.18   |            |
|                             | Maintenance Supplies     | Custodial             | \$40.30    |            | \$40.30  |            |
|                             | Equip Repair/Maint Agree | Custodial             | \$46.42    |            | \$46.42  |            |

# Bills for Ratification

October 2018

| Vendor                           | Account                  | Center                 | Amount      | Ed Fund    | O&M Fund | Other Fund  |
|----------------------------------|--------------------------|------------------------|-------------|------------|----------|-------------|
| USA Clean Inc                    |                          |                        |             |            |          |             |
|                                  | Equip Repair/Maint Agree | Custodial              | \$70.49     |            | \$70.49  |             |
| United Parcel Service            |                          |                        |             |            |          |             |
|                                  | Postage                  | General Expenses       | \$104.79    | \$104.79   |          |             |
| United Way of Decatur/Macon      |                          |                        |             |            |          |             |
|                                  | United Way               |                        | \$40.00     | \$40.00    |          |             |
| University of Illinois Payment C |                          |                        |             |            |          |             |
|                                  | Faculty Development      | Online Learning        | \$853.56    | \$853.56   |          |             |
| Vail, Ashley Nicole              |                          |                        |             |            |          |             |
|                                  | Student Tuition Rec      |                        | \$65.00     | \$65.00    |          |             |
| Valdez, Cristobal O              |                          |                        |             |            |          |             |
|                                  | Travel-In State          | Presidents Office      | \$54.37     | \$54.37    |          |             |
|                                  | Telephone                | Presidents Office      | \$125.00    | \$125.00   |          |             |
|                                  | Travel-In State          | Presidents Office      | \$65.74     | \$65.74    |          |             |
| Verizon Wireless                 |                          |                        |             |            |          |             |
|                                  | Telephone                | Telecommunications     | \$269.10    |            | \$269.10 |             |
|                                  | Telephone                | Telecommunications     | \$238.74    |            | \$238.74 |             |
| Walker, Terri A                  |                          |                        |             |            |          |             |
|                                  | Stipends                 | Grant-SupportServices  | \$750.00    |            |          | \$750.00    |
|                                  | Stipends                 | Grant-SupportServices  | \$675.00    |            |          | \$675.00    |
|                                  | Stipends                 | Grant-SupportServices  | \$750.00    |            |          | \$750.00    |
| Wallstreet Embroidery & Silk Scr |                          |                        |             |            |          |             |
|                                  | Uniforms                 | Basic Law Enforce Trng | \$11,477.00 |            |          | \$11,477.00 |
|                                  | Uniforms                 | Basic Law Enforce Trng | \$277.50    |            |          | \$277.50    |
| Weible, Shawn E                  |                          |                        |             |            |          |             |
|                                  | Contractual-Other        | Academic Lab Support   | \$516.00    | \$516.00   |          |             |
| Welch, Leo                       |                          |                        |             |            |          |             |
|                                  | Other Current Obligation |                        | \$126.44    |            |          | \$126.44    |
| Werthing, John Austin            |                          |                        |             |            |          |             |
|                                  | Stipends                 | Industrial Skills      | \$395.00    |            |          | \$395.00    |
|                                  | Stipends                 | Industrial Skills      | \$725.00    |            |          | \$725.00    |
|                                  | Stipends                 | Industrial Skills      | \$815.00    |            |          | \$815.00    |
| Whitaker Brothers                |                          |                        |             |            |          |             |
|                                  | Materials                | Marketing              | \$1,500.00  | \$1,500.00 |          |             |
| Williams, Tad A                  |                          |                        |             |            |          |             |
|                                  | Telephone                | Law Enforce Trng Ctr   | \$60.00     |            |          | \$60.00     |
| Wingard, Rachel                  |                          |                        |             |            |          |             |
|                                  | Other Current Obligation |                        | \$200.00    |            |          | \$200.00    |
| Withrow, Tracy L                 |                          |                        |             |            |          |             |
|                                  | Telephone                | Marketing              | \$50.00     | \$50.00    |          |             |
| Woods, DeMarcus L                |                          |                        |             |            |          |             |
|                                  | Stipends                 | Industrial Skills      | \$395.00    |            |          | \$395.00    |
|                                  | Stipends                 | Industrial Skills      | \$725.00    |            |          | \$725.00    |
|                                  | Stipends                 | Industrial Skills      | \$792.50    |            |          | \$792.50    |
| Workforce Investment Solutions   |                          |                        |             |            |          |             |
|                                  | Printing                 | Grant-Administration   | \$16.26     |            |          | \$16.26     |
|                                  | Travel-In State          | Grants-Training        | \$20.74     |            |          | \$20.74     |
|                                  | Contractual-Other        | Instruction            | \$5,749.38  |            |          | \$5,749.38  |
|                                  | Instructional Supplies   | Instruction            | \$2,312.65  |            |          | \$2,312.65  |
| World Point ECC Inc              |                          |                        |             |            |          |             |
|                                  | Instructional Supplies   | NonCredit              | \$47.94     |            |          | \$47.94     |
|                                  | Instructional Supplies   | NonCredit              | \$6.21      |            |          | \$6.21      |
|                                  | Instructional Supplies   | Allied Health          | \$10.35     | \$10.35    |          |             |
|                                  | Instructional Supplies   | NonCredit              | \$10.35     |            |          | \$10.35     |
|                                  | Instructional Supplies   | NonCredit              | \$14.49     |            |          | \$14.49     |
|                                  | Instructional Supplies   | NonCredit              | \$24.84     |            |          | \$24.84     |
|                                  | Instructional Supplies   | NonCredit              | \$41.40     |            |          | \$41.40     |
|                                  | Instructional Supplies   | NonCredit              | \$58.29     |            |          | \$58.29     |
|                                  | Instructional Supplies   | NonCredit              | \$157.98    |            |          | \$157.98    |
|                                  | Instructional Supplies   | NonCredit              | \$202.11    |            |          | \$202.11    |
|                                  | Instructional Supplies   | NonCredit              | \$6.21      |            |          | \$6.21      |
|                                  | Instructional Supplies   | NonCredit              | \$225.79    |            |          | \$225.79    |
|                                  | Instructional Supplies   | NonCredit              | \$282.41    |            |          | \$282.41    |
|                                  | Instructional Supplies   | NonCredit              | \$303.62    |            |          | \$303.62    |
|                                  | Instructional Supplies   | NonCredit              | \$757.27    |            |          | \$757.27    |
| Xerox Corporation                |                          |                        |             |            |          |             |
|                                  | Install Pymt Lease/Purch | Copiers                | \$186.19    | \$186.19   |          |             |
|                                  | Install Pymt Lease/Purch | Copiers                | \$822.14    | \$822.14   |          |             |
|                                  | Printing                 | Marketing              | \$90.89     | \$90.89    |          |             |
| Young, Carolyn Jean              |                          |                        |             |            |          |             |
|                                  | Stipends                 | Industrial Skills      | \$360.00    |            |          | \$360.00    |
|                                  | Stipends                 | Industrial Skills      | \$725.00    |            |          | \$725.00    |
|                                  | Stipends                 | Industrial Skills      | \$815.00    |            |          | \$815.00    |

# Bills for Ratification



October 2018

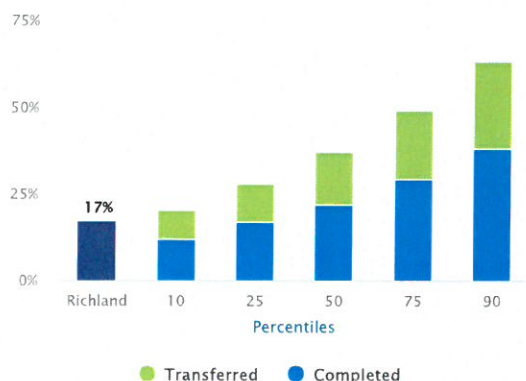
| <i>Vendor</i>   | <i>Account</i>           | <i>Center</i>           | <i>Amount</i>  | <i>Ed Fund</i> | <i>O&amp;M Fund</i> | <i>Other Fund</i> |
|-----------------|--------------------------|-------------------------|----------------|----------------|---------------------|-------------------|
| Young, Tonyan L |                          |                         |                |                |                     |                   |
|                 | Travel-In State          | Grants-Training         | \$52.32        |                |                     | \$52.32           |
| eScience Labs   |                          |                         |                |                |                     |                   |
|                 | Online Chemistry Lab Kit |                         | (\$596.00)     | (\$596.00)     |                     |                   |
|                 | Instructional Supplies   | Chemistry-Baccalaureate | (\$596.00)     | (\$596.00)     |                     |                   |
|                 | Online Chemistry Lab Kit |                         | \$2,269.00     | \$2,269.00     |                     |                   |
|                 | Instructional Supplies   | Chemistry-Baccalaureate | \$1,030.00     | \$1,030.00     |                     |                   |
| weTRAIN         |                          |                         |                |                |                     |                   |
|                 | Registration Fees        | CPED Administration     | \$109.00       |                |                     | \$109.00          |
|                 |                          |                         | \$1,820,204.32 | \$408,840.09   | \$119,165.11        | \$1,292,199.12    |



### Key National Benchmarks – Where Does Your Institution Stand?

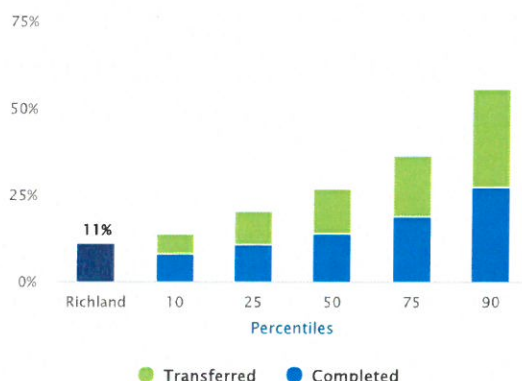
Thank you for participating in the National Community College Benchmark Project in 2017. The report illustrates how your college compared to national data, representing 242 community colleges. The full NCCBP report, available online, contains more than 150 benchmarks, including new student success measures.

Full-time Students Completed or Transferred in Three Years



The percent of students out of the unduplicated full-time, first-time, credit headcount from Fall 2013 IPEDS GRS cohort who either completed a degree or certificate before fall 2016 or who transferred to four-year institutions before fall 2016.

Part-time Students Completed or Transferred in Six Years



The percent of part-time students out of the unduplicated part-time, first-time, credit headcount from Fall 2011 IPEDS GRS cohort who either completed a degree or certificate before fall 2016 or who transferred to four-year institutions before fall 2016.

Persistence Rate



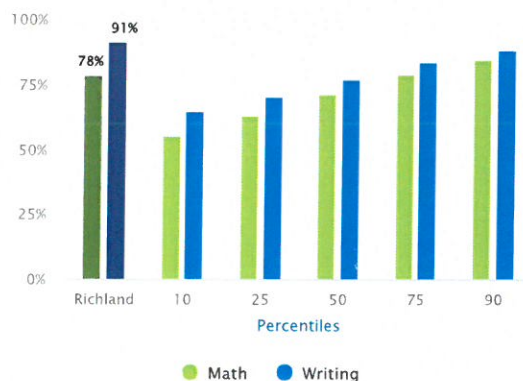
The persistence rate is the percent of Fall 2015 credit students, both full- and part-time, who return to the campus for the next term (usually Spring 2016), or for the next fall term (Fall 2016). This metric excludes students who graduated or completed certificates in the time frame.

Composite Financial Indicator



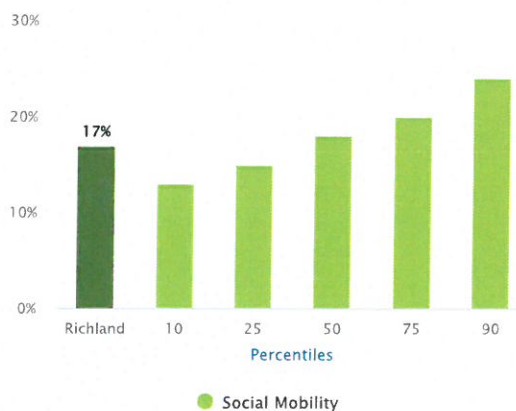
The Composite Financial Index is a weighed score of the primary reserve ratio, net income ratio, return on net assets ratio and the viability ratio. Source: Strategic Financial Analysis for Higher Education: Identifying, Measuring & Reporting Financial Risks (Seventh Edition), by KPMG LLP; Prager, Sealy & Co., LLC; Attain LLC.

### Developmental Completer Success Rate



The percent of students, institution-wide, who received grades of A, B, C, or Pass in developmental/remedial math and writing courses in fall 2015.

### Social Mobility



The percent of students from the college that moved up two or more income quintiles. Source: Equality of Opportunity Project.

### Strengths

The following benchmarks are where your community college performed at its best. The benchmark is followed by the percent rank for your institution.

1. % of Students Receiving a Passing Grade from those Completing Distance Learning Classes  
**Your Rank - >99<sup>th</sup> Percentile**
2. % of Students that Received a Passing Grade of those that Completed English Comp I  
**Your Rank - 98<sup>th</sup> Percentile**
3. % of Students that Received a Passing Grade from those that Completed Credit Courses  
**Your Rank - 98<sup>th</sup> Percentile**

### Opportunities for Improvement

The following benchmarks are where your community college may need improvement. The benchmark is followed by the percent rank for your institution.

1. Fall-fall Persistence Rate  
**Your Rank - <1<sup>st</sup> Percentile**
2. Next-term Persistence Rate  
**Your Rank - 1<sup>st</sup> Percentile**
3. Gateway Math Retention Rate  
**Your Rank - 7<sup>th</sup> Percentile**
4. % of Full-Time, First-Time Students that Completed in Six Years  
**Your Rank - 10<sup>th</sup> Percentile**
5. % of Part-Time, First-Time Students that Completed in Three Years  
**Your Rank - 11<sup>th</sup> Percentile**

### More Information

Find more information on the NCCBP by visiting our website [NCCBP.org](http://NCCBP.org) or by calling or emailing the Benchmark Institute.

Johnson County Community College  
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Twitter: [@EdBenchmark](https://twitter.com/EdBenchmark)



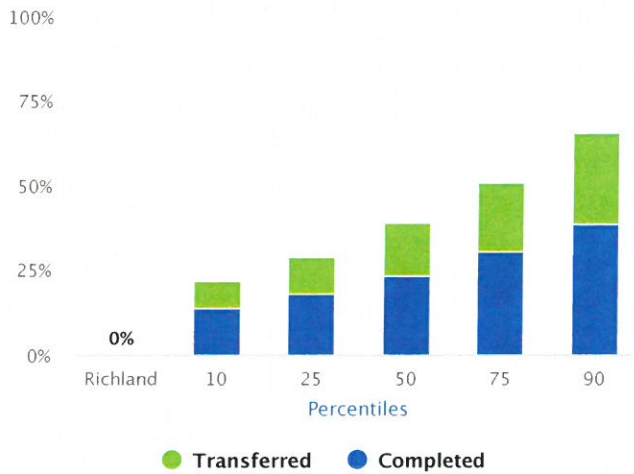
Executive Report for Dr. Cris Valdez

## RICHLAND COMMUNITY COLLEGE

### Key National Benchmarks – Where Does Your Institution Stand?

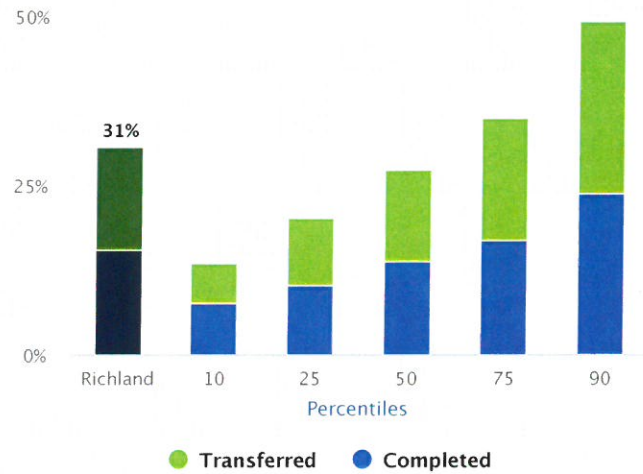
Thank you for participating in the National Community College Benchmark Project in 2018. The report illustrates how your college compared to national data, representing 238 community colleges. The full NCCBP report, available online, contains more than 150 benchmarks, including new student success measures.

#### Full-time Students Completed or Transferred in Three Years



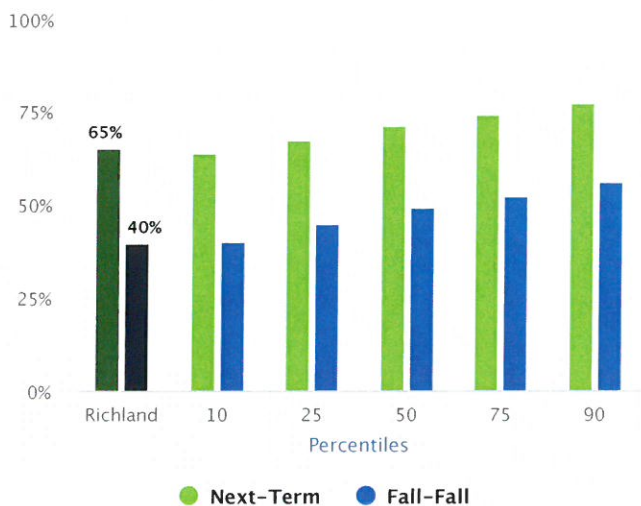
The percent of students out of the unduplicated full-time, first-time, credit headcount from Fall 2014 IPEDS GRS cohort who either completed a degree or certificate before fall 2017 or who transferred to four-year institutions before fall 2017.

#### Part-time Students Completed or Transferred in Six Years



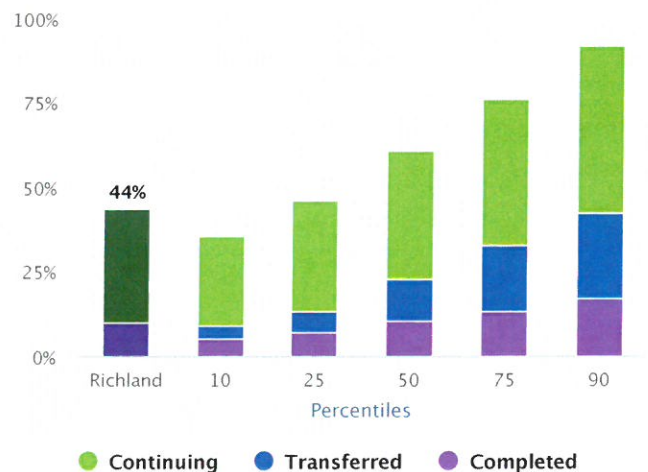
The percent of part-time students out of the unduplicated part-time, first-time, credit headcount from Fall 2012 IPEDS GRS cohort who either completed a degree or certificate before fall 2017 or who transferred to four-year institutions before fall 2017.

#### Persistence Rate



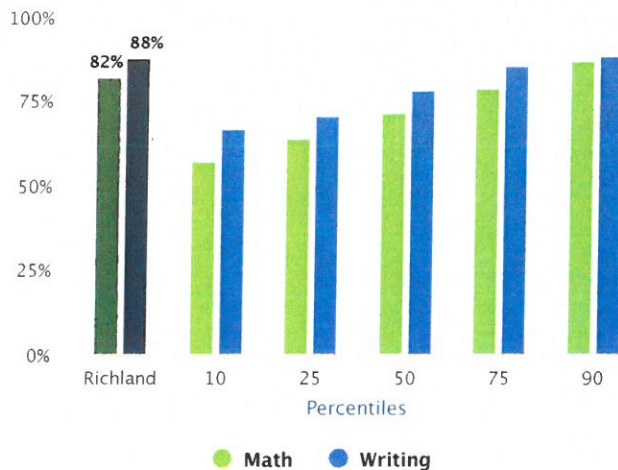
The persistence rate is the percent of Fall 2016 credit students, both full- and part-time, who return to the campus for the next term (usually Spring 2017), or for the next fall term (Fall 2017). This metric excludes students who graduated or completed certificates in the time frame.

#### Student Completions/Transfers/Continuing



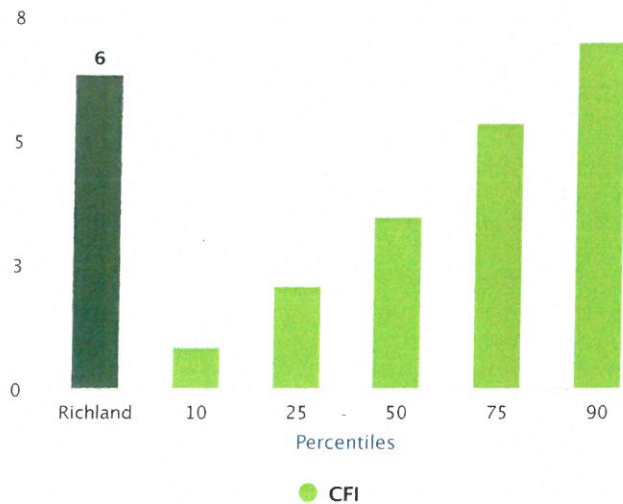
Percent of all students in an academic year who complete, transferred or continue at the college the following year.

## Developmental Completer Success Rate



The percent of students, institution-wide, who received grades of A, B, C, or Pass in developmental/remedial math and writing courses in fall 2016.

## Composite Financial Indicator



The Composite Financial Index is a weighed score of the primary reserve ratio, net income ratio, return on net assets ratio and the viability ratio. Source: Strategic Financial Analysis for Higher Education: Identifying, Measuring & Reporting Financial Risks (Seventh Edition), by KPMG LLP; Prager, Sealy & Co., LLC; Attain LLC.

## Strengths

The following benchmarks are where your community college performed at its best. The benchmark is followed by the percent rank for your institution.

1. % of Students that Received a Passing Grade in their First College-Level Math Course of those that Completed a Developmental/Remedial Math Course  
**Your Rank - 97<sup>th</sup> Percentile**
2. % of Students Receiving a Passing Grade from those Completing Distance Learning Classes  
**Your Rank - 94<sup>th</sup> Percentile**
3. % of Students that Received a Passing Grade of those that Completed English Comp I  
**Your Rank - 93<sup>rd</sup> Percentile**

## Opportunities for Improvement

The following benchmarks are where your community college may need improvement. The benchmark is followed by the percent rank for your institution.

1. Fall-fall Persistence Rate  
**Your Rank - 8<sup>th</sup> Percentile**
2. Ruffalo Noel Levitz: Would Enroll Here Again  
**Your Rank - 9<sup>th</sup> Percentile**
3. % of Students that Received a Passing Grade in Reading Developmental/Remedial Courses of those that Completed the Course  
**Your Rank - 9<sup>th</sup> Percentile**
4. Gateway Math Retention Rate  
**Your Rank - 9<sup>th</sup> Percentile**

## More Information

Find more information on the NCCBP by visiting our website [NCCBP.org](http://NCCBP.org) or by calling or emailing the Benchmark Institute.

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Twitter: @EdBenchmark



Executive Session- November 20, 2018

**MOTION FOR CLOSED SESSION**

I move that the Board enter into closed session for the purpose of discussing individual employments, as specified in Section 2 (c) (1); for the purpose of discussing collective negotiating matters, as specified in Section 2(c) (2); for discussion of purchase or lease of real property, as specified in Section 2 (c) (5); for discussion of pending or probable litigation, as specified in Section 2(c) (11); and for self –evaluation, as specified in Section 2 (c)(16) of the Open Meetings Act.

Richland Community College is in compliance with Public Act 93-0523, requiring the tape or video recording of all executive sessions.