



# JOHN A. LOGAN COLLEGE

*The following items were presented to Board of Trustees on July 27, 2021. The Board took action to approve Consent Agenda items A - M and the FY 2022 budget.*

## **5. INFORMATIONAL ITEMS (NON-ACTIONABLE)**

- A. Personnel**
- B. Fee Increase for Logan Fitness Classes**

## **6. CONSENT AGENDA ITEMS**

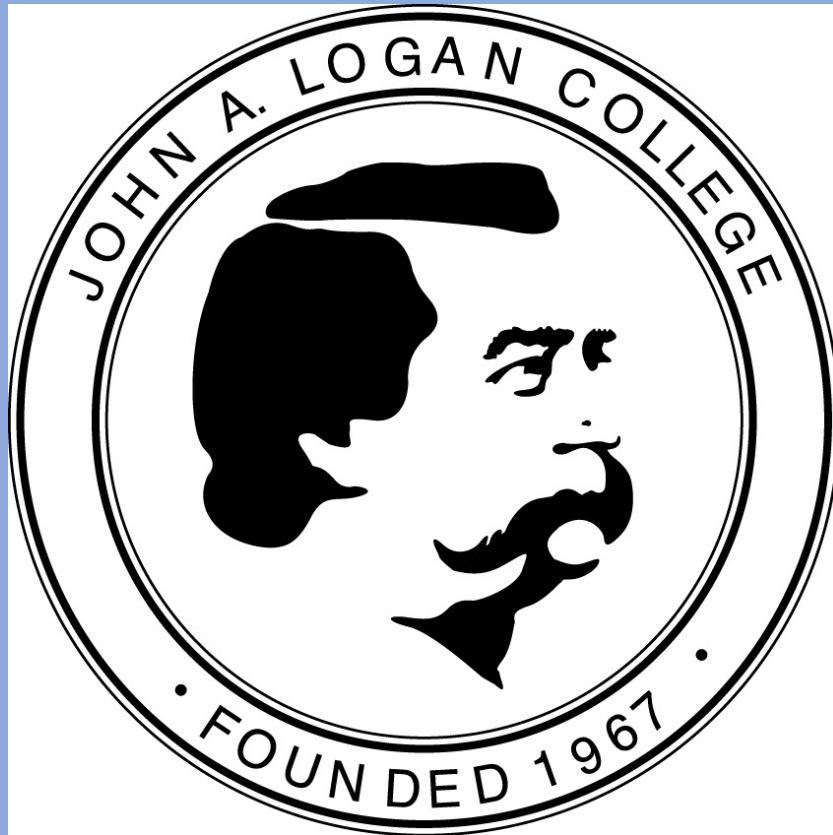
- A. Resolution for U.S. Department of Commerce Economic Development Grant**
- B. Phone Maintenance and Support Agreement with Frontier**
- C. Dual Credit Agreement with Rend Lake College**
- D. Insurance Renewals**
- E. West Lobby Expansion Design**
- F. Semi-Annual Review of Closed Session Minutes**
- G. Approval of Separation Agreement with Mike Middleton**
- H. Collective Bargaining Agreement with Teamsters Local Union No. 50**
- I. Personnel Action Items**
- J. Treasurer's and Financial Report for the period ending May 31, 2021**
- K. Expenditure List for the period ending June 30, 2021**
- L. Board of Trustee Meeting Minutes of June 22, 2021**
- M. Board of Trustee Special Meeting Minutes of July 19, 2021**

## **7. OLD BUSINESS**

- A. FY 2022 Budget**

# INFORMATIONAL ITEM 7.A

## Personnel



**JOHN A. LOGAN COLLEGE  
INFORMATIONAL ITEMS**

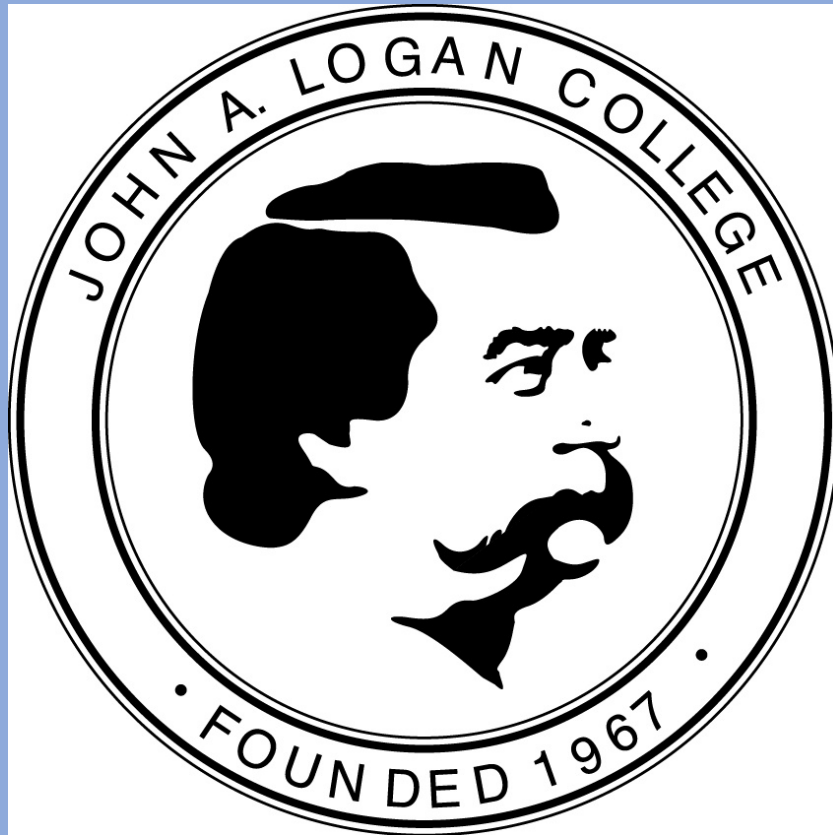
**7.A - PERSONNEL INFORMATION**

<b>RETIREMENTS</b>		
<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Reva Cox	Childcare Resource & Referral Case Manager	September 1, 2021
Charles Wayne O'Dell	Building Maintenance	July 1, 2022
Clay Brewer	Interim Vice-President for Administration	April 30, 2023
Dawn Ellermeyer	Administrative Assistant V (Student Services)	May 1, 2023
Michelle Hamilton	Director of Academic and Workforce Programs	May 1, 2023
Beth Porritt	Coordinator for West Frankfort Extension Center	May 1, 2023
Tim Williams	Dean of Student Services	June 1, 2023
Melanie Pecord	Provost	July 1, 2023
Stacy Buckingham	Interim Vice-President for Business Services	September 1, 2023
Johnna Herren	Director of Human Resources	September 1, 2023
Stacy Holloway	Director of Academic Advising	September 1, 2023
Pat Jackson	Director of Financial Assistance	September 1, 2023
Cindy Kohl	Executive Assistant (Business Services)	September 1, 2023

<b>RESIGNATIONS</b>		
<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Molly Thomas	Administrative Assistant III (Community Education)	May 25, 2021
Brandon McGhee	Theater Technician III	June 8, 2021
Sondra Langley	Part-Time Literacy Counselor/Facilitator	June 14, 2021
John Clancy	Assistant Men's Basketball Coach (Stipend)	June 15, 2021
Reid Bastien	Campus Police Law Enforcement Officer	July 14, 2021
Beth Hanner	Administrative Assistant (Career Services)	July 28, 2021
Coco DiMauro	Advisor/Counselor	July 30, 2021
Jared Burde	Full-Time Physics Instructor	August 6, 2021

## **INFORMATIONAL ITEM 7.B**

### **Fee Increase for Logan Fitness Classes**



**JOHN A. LOGAN COLLEGE  
INFORMATIONAL ITEMS**

**7.B Logan Fitness Class Fees**

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**1. SUBJECT**

Increase in Logan Fitness Class Fees.

**2. BACKGROUND INFORMATION**

Board Policy 7315, Establishment of Fees, states that the President shall have the authority to change fees as necessary. Such fee changes shall be reported to the Board of Trustees at its next regular meeting.

Class fees at Logan Fitness have remained unchanged for the previous seven years. With facility costs rising each year due to minimum wage increases, it is necessary to bring class fees for Logan Fitness closer to a level that more accurately reflects their value. The current rates are below the national/regional average and will remain highly affordable with the increase.

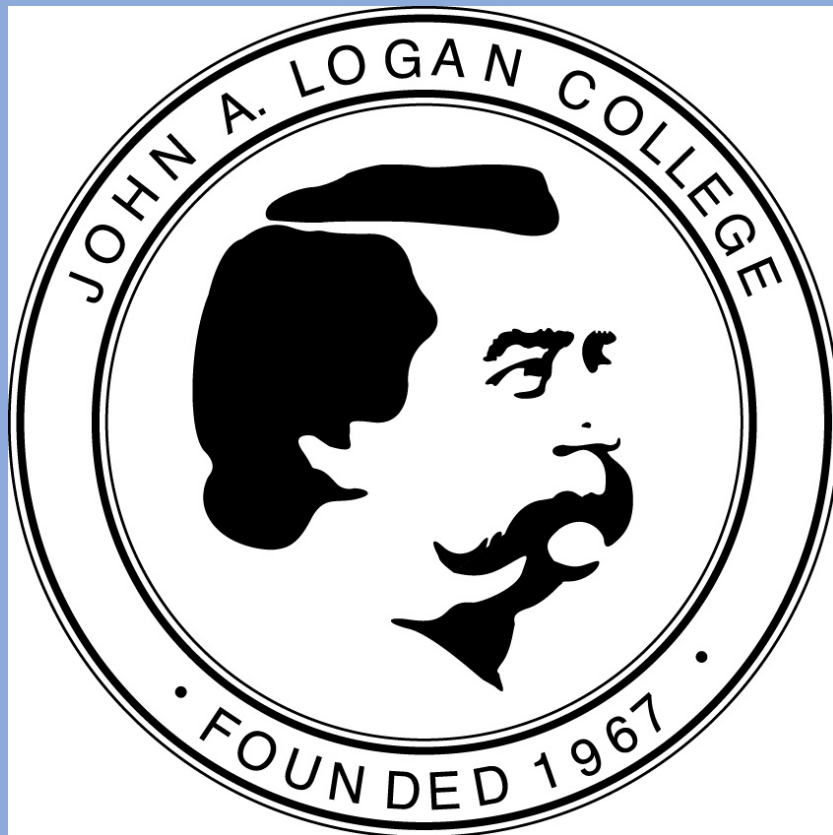
**3. Fee Changes for Logan Fitness Classes**

Effective Fall 2021, Logan Fitness Class fees will be increased as follows:

Logan Fitness Class Fees			
Sessions per week	Total class sessions	Current Price	Fall 2021 Price
1	8	\$35	\$45
2	16	\$45	\$55
3	24	\$55	\$65
4	32	\$65	\$75

## **CONSENT AGENDA ITEM 8.A**

### **Resolution for U.S. Department of Commerce Grant**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.A – Resolution for U.S. Department of Commerce Economic Development Grant**

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**1. SUBJECT**

Resolution for the U.S. Department of Commerce Economic Development Administration Grant.

**2. REASON FOR CONSIDERATION**

A resolution is required as part of the application process for funding from the U.S. Department of Commerce.

**3. BACKGROUND INFORMATION**

This funding application with the U.S. Department of Commerce is for the construction and renovation of the CTE program facilities. It requires the approval of two forms, including 1) A resolution authorizing the President of John A. Logan College to act as the authorized representative AND pledge local funds from the 2020 bond issuance as the source of matching funds, and 2) A public notice that will be published locally for three consecutive days.

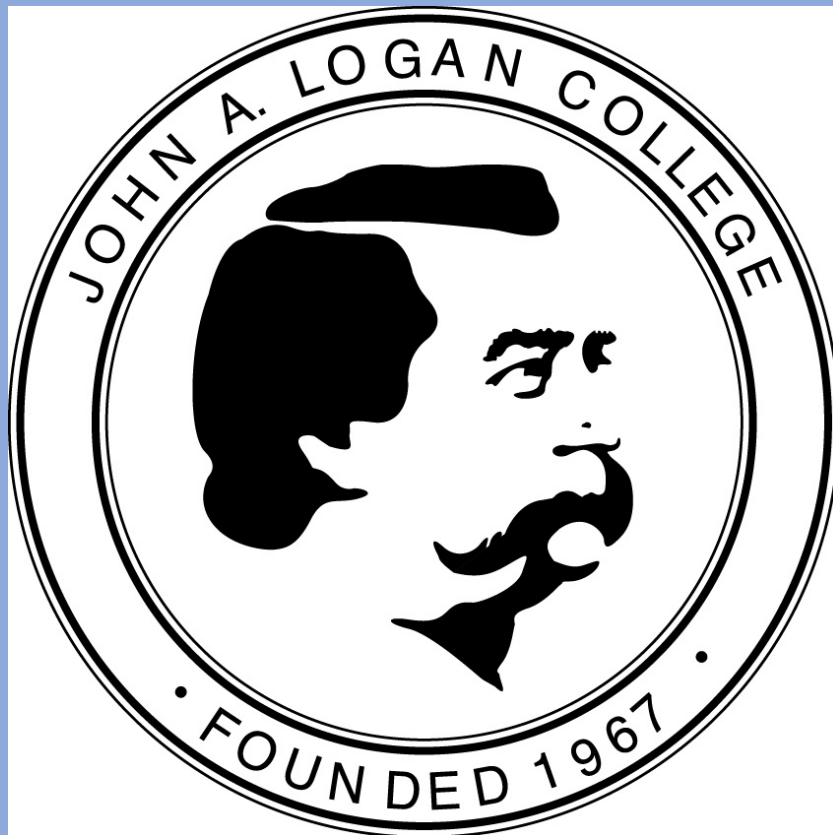
**4. RECOMMENDATION**

That the Board of Trustees approve the resolution and public notice as part of the application process for the U.S. Department of Commerce Economic Development Administration Grant.

**Staff Contact:** Tammy Gwaltney, Coordinator of Grant Development

## **CONSENT AGENDA ITEM 8.B**

### **Phone Maintenance and Support Agreement**





**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.B –Phone Maintenance and Support Agreement**

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**1. SUBJECT**

Approval is requested for a one-year phone maintenance and support agreement with Frontier Communications for the College's PBX phone system.

**2. REASON FOR CONSIDERATION**

Frontier provides experienced phone technicians to support the College's PBX phone system, consisting of the Nortel CS-1000 Telephony Manager, Call Pilot Manager software, and Meridian Mail Voicemail systems.

**3. BACKGROUND INFORMATION**

Frontier has successfully provided yearly phone maintenance and support to the College's PBX phone system since taking over maintenance coverage from Verizon. Frontier delivers the support needed and experience within their organization to maintain the College's aging PBX phone system.

According to the Illinois Public Community College Act, 110 ILCS 805/3-27 and Board Policy 7154, Purchasing, data processing, and telecommunication equipment are exempt from bidding.

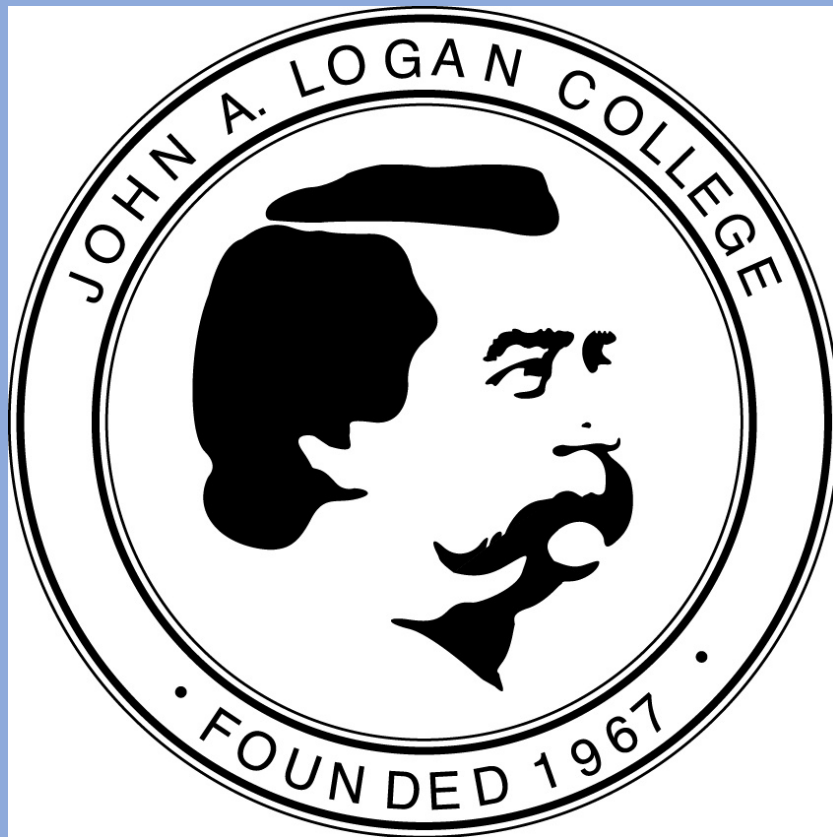
**4. RECOMMENDATION**

The Board of Trustees approve the attached one-year phone maintenance and support agreement with Frontier Communications at an annual cost of \$25,681.96.

**Staff Contact:** Stacy Buckingham; Scott Elliott

## **CONSENT AGENDA ITEM 8.C**

### **Dual Credit Agreement with Rend Lake College**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.C – Dual Credit Agreement with Rend Lake College**

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**1. SUBJECT:**

Dual Credit Agreement with Rend Lake College

**2. REASON FOR CONSIDERATION:**

This agreement effective Fall 2021 – Spring 2022 entered into between the Board of Trustees of the Rend Lake College District #521 and John A. Logan College District #530 for the expressed purpose of providing additional educational programs to the high school students of each district. Each community college will follow the Dual Credit Quality Act 110 ILCS 27.

**3. BACKGROUND INFORMATION:**

This agreement is reviewed annually to add or remove courses requested in the high school's district not offered by the respective College. The course(s) are determined by the request of the high school.

**4. RECOMMENDATION:**

That the Board of Trustees approve the Joint Agreement for Dual Credit Educational Cooperation Between Rend Lake College, District #521 And John A. Logan College, District #530.

**Staff Contact:** Melanie Pecord

**A JOINT AGREEMENT FOR DUAL CREDIT EDUCATIONAL COOPERATION BETWEEN  
REND LAKE COLLEGE, DISTRICT #521  
AND  
JOHN A. LOGAN COLLEGE, DISTRICT #530**

This agreement effective Fall 2021 – Spring 2022 entered into between the Board of Trustees of the above-listed community colleges for the expressed purpose of providing additional educational programs to the high school students of each district. The above-listed community colleges will follow the Dual Credit Quality Act (110 ILCS 27).

**Purpose**

It is the desire of the districts entering into this agreement to expand dual credit educational services to their respective high school students.

**I. Instructional Identification**

For the purpose of this agreement, the college district sending the students to another college will be referred to as the "sending district," and the college receiving students from another district will be referred to as the "receiving district."

**II. Educational Programs/Courses**

Any educational program/course offered by and between the parties to this agreement shall be approved by the Illinois Community College Board and the Board of Higher Education. Dual credit courses can be established upon the receiving institution, ensuring the courses meet dual credit standards.

Rend Lake College, District #521, agrees to accept dual credit students from John A. Logan College, District #530, as follows:

HIGH SCHOOL	PROGRAM	RLC COURSE
Marion High School	Architecture	CAD 1201 – Introduction to CAD CAD 1203 – CAD Applications-Architectural
Marion High School	Culinary Arts	CULA 1202 – Nutrition and Menu Planning CULA 1207 - Culinary Math
West Frankfort High School	Entrepreneurship	BUSI 1202 - Work Ethics BUSI 1203 - Entrepreneurial Skills BUSI 1204 - Business Functions MGMT 2201 - Principles of Management

John A. Logan College, District #530, agrees to accept students from Rend Lake College, District #521, as follows:

HIGH SCHOOL	PROGRAM	JAL COURSE
Benton High School	Construction Management	CMG 110 – Wood Frame Construction

The sending district will provide placement test scores to the receiving district if required for any of its in-district students.

### **III. STUDENT ENROLLMENT AND RESPONSIBILITY**

The cooperating institutions allow program/course enrollment included in this agreement on the same basis as enrollment for in-district students. High schools wishing to pursue a course contained in this agreement may enter into an agreement with the receiving college. Students will pay any charges assessed per the district school's MOU with the receiving college. The students from the sending district will assume the same responsibilities and comply with the same rules and regulations as in-district students of the receiving district.

### **IV. RECEIVING DISTRICT'S RESPONSIBILITIES**

The receiving district shall maintain academic control of its courses.

The receiving district will maintain the official records, which include the student's transcript, grades, and other related records. The receiving district will award any certificate earned by the student.

The receiving district shall, at the end of each semester, provide the sending district with a listing of the sending district's students, the name of the course(s) enrolled, and the number of credit hours they were enrolled in each of the courses covered by this agreement during the preceding semester.

The receiving college will notify the sending college before the receiving college conducts recruitment activities for programs outlined in this agreement within the sending college's district. At no time will a receiving college recruit students for programs/courses not listed in this agreement within the sending college's district.

### **V. FINANCE**

The receiving district shall claim credit hours or other state and federal reimbursement normally received for students of its district for any course contained in this agreement but will receive no equalization for these students. The sending district will pay no chargeback to the receiving district for any program/course contained in this agreement, but will receive equalization for these students.

Procedurally, high schools who wish to enroll their students at the receiving district in any of the courses herein identified will secure from their sending district a letter designating

them as eligible to participate in the specific program/course covered by this cooperative agreement. The letter will be sent directly to the receiving district.

**VI. PUBLICITY AND CATALOG**

The receiving and sending districts may assist each other in distributing information about programs/courses covered under this agreement to high schools within their respective districts.

**VII. AMENDMENTS TO AGREEMENT**

This agreement will be reviewed annually or at any time by mutual written consent of the participating colleges. Such amendments and/or revisions shall be prepared in the form of an addendum agreement.

**VIII. TERMINATION**

This agreement may be terminated at any time by the participating colleges. In the event of such termination, students who have entered the educational programs/courses covered by this agreement shall be allowed to complete.

The following responsible college representatives commit the aforementioned agencies to this joint agreement.

**REND LAKE COLLEGE**  
**District #521**

**JOHN A. LOGAN COLLEGE**  
**District #530**

\_\_\_\_\_  
President

\_\_\_\_\_  
President

\_\_\_\_\_  
Chairman, Board of Trustees

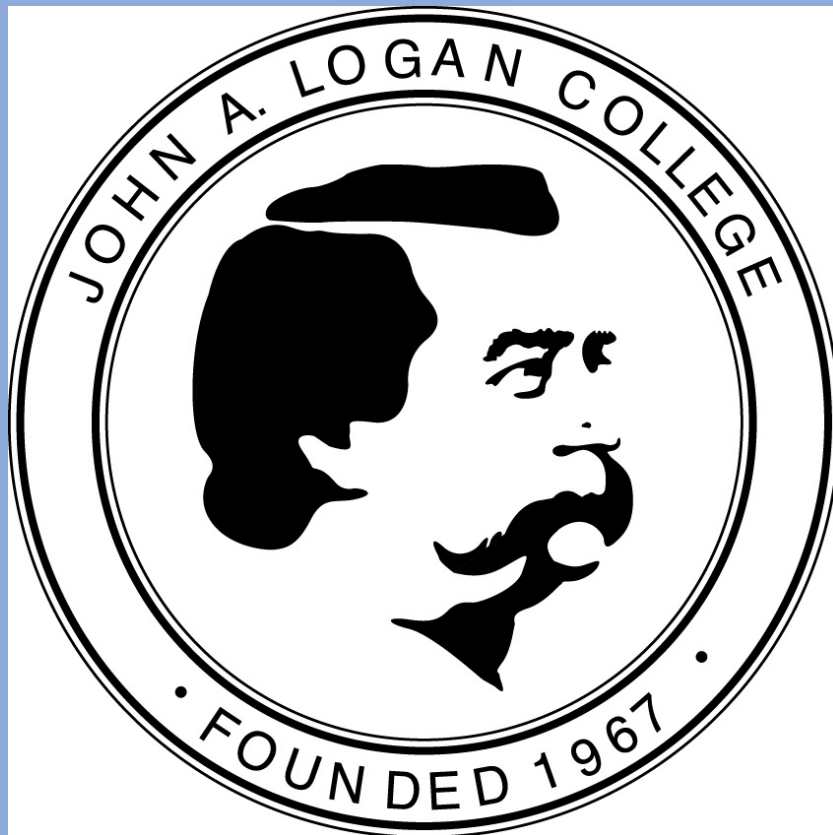
\_\_\_\_\_  
Chairman, Board of Trustees

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## **CONSENT AGENDA ITEM 8.D**

### **Insurance Renewals**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.D – Insurance Package Annual renewal**

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**1. SUBJECT**

Insurance Package and Workers' Compensation Annual Renewal

**2. REASON FOR CONSIDERATION**

Insurance premium quotes have been provided by The Tedrick Group as shown in the attached renewal rate sheet. The total insurance package for 2021-2022 year is a 6.5% increase with a cost of \$434,758 and includes all insurances lines with the exception of athletic accident insurance. This includes a 4% inflation increase to building values and 3% to business personal property (contents) making the total insured value greater. The largest single component is workers' compensation which has a premium of \$172,077. The payroll exposure was increased from estimated wages of \$21,900,000 to \$22,350,000.

**3. BACKGROUND INFORMATION**

As the College's Broker of Record, the Tedrick Group provides services to negotiate the annual insurance package renewal. This includes workers' compensation, as well as covering the College's property values and coverage against risk exposures. Premiums for these coverages are budgeted in the tort fund.

**4. RECOMMENDATION**

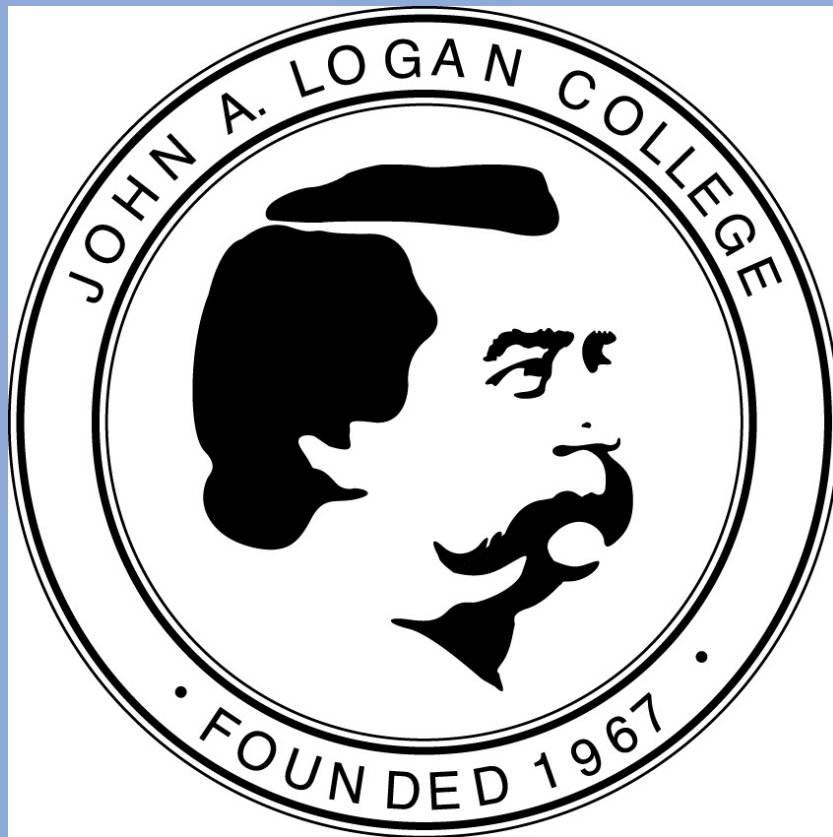
That the Board of Trustees authorize the administration to enter into renewal agreements with the carriers provided in the insurance package recommended by The Tedrick Group for a total premium of \$434,758.

**Staff Contact:** Stacy Buckingham



## **CONSENT AGENDA ITEM 8.E**

### **West Lobby Expansion Design**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.E – West Lobby Expansion Project**

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**1. SUBJECT**

West Lobby Expansion Design

**2. REASON FOR CONSIDERATION**

At the special meeting held on July 19, 2021, the Board of Trustees voted to add the project scope and design of the West Lobby Expansion Project as presented by BHDG Architects, Inc. to the July regular meeting agenda for Board approval.

**3. BACKGROUND INFORMATION**

The West Lobby Expansion Committee worked with BHDG Architects to develop a design for CDB Project 810-064-022 to expand the west lobby of the main building for John A. Logan College. This Committee, including two representatives from the Board of Trustees, established design goals and developed three schematic design options in the seven meetings held between March 25 and June 8. The Committee agreed to move forward with Option A that provided the largest new construction footprint. BHDG Architects, Inc. presented this design to the Board of Trustees at a special meeting on July 19, 2021.

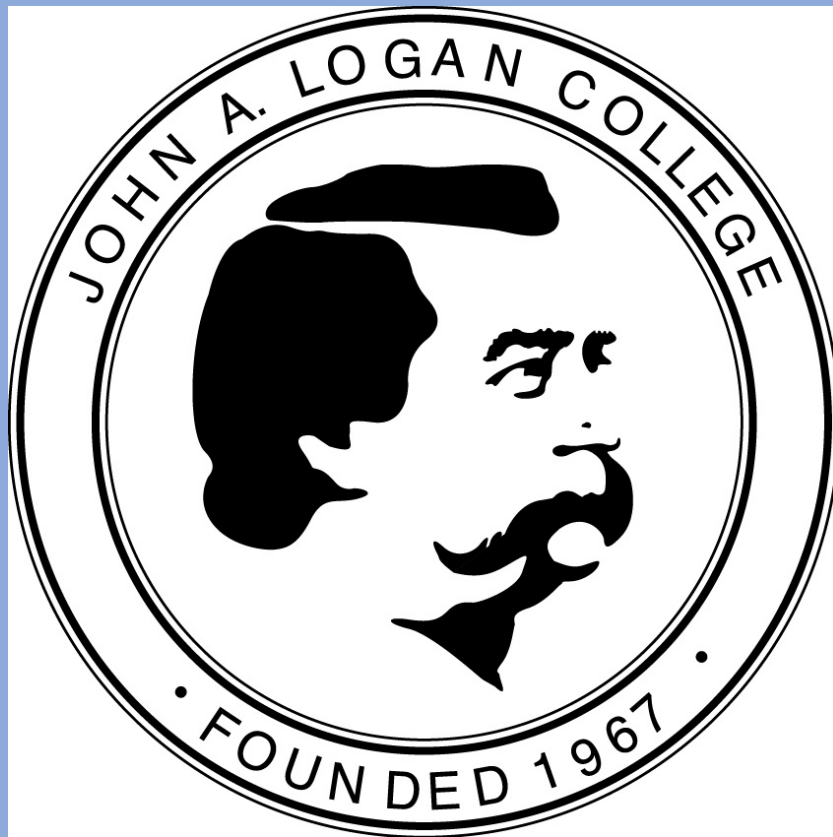
**4. RECOMMENDATION**

That the Board of Trustees approve the project scope and design of the West Lobby Expansion project as presented at the special meeting of the Board of Trustees on July 19, 2021.

**Staff Contact:** Kirk Overstreet

## **CONSENT AGENDA ITEM 8.F**

### **Semi-Annual Review of Closed Session Minutes**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.F – Semi-Annual Review of Closed Session Minutes**

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**1. SUBJECT**

Semi-Annual review of closed-session minutes for availability for public inspection.

**2. REASON FOR CONSIDERATION**

Illinois Statute 5ILCS 120/22.06(d) calls for a semi-annual review of closed session minutes to make a determination as to whether said minutes may be made available for public inspection. In compliance with this statute, College legal counsel has reviewed closed session minutes through April 27, 2021, and a determination has been that none of the minutes reviewed should be made available for public inspection at this time. The Board of Trustees previously approved the content of these minutes.

**3. RECOMMENDATION**

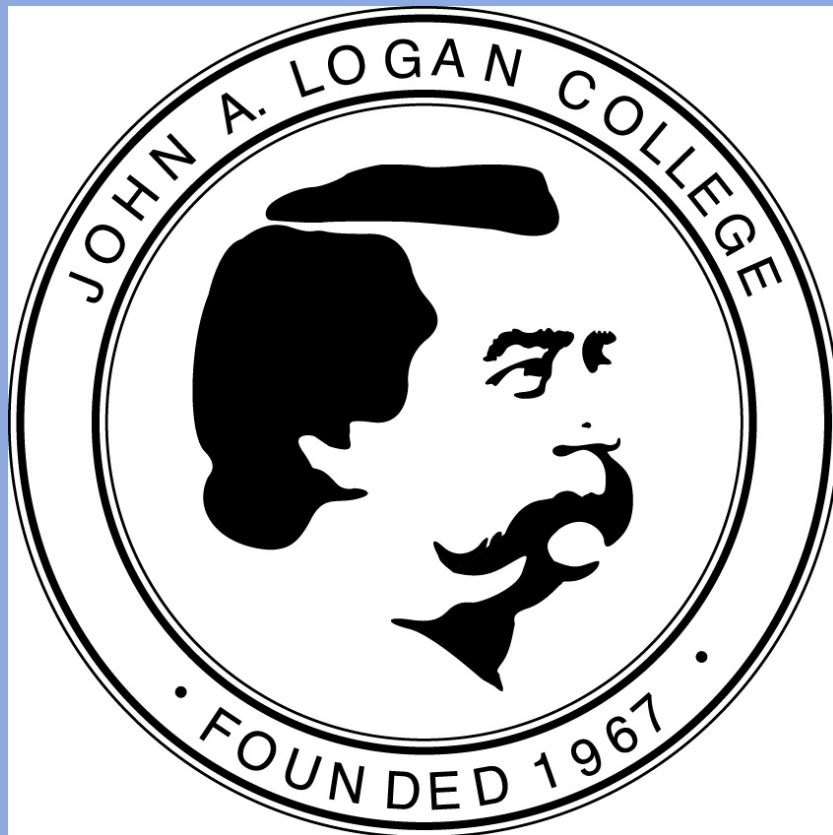
That the Board of Trustees accept the recommendation of legal counsel that none of the closed session minutes reviewed through April 27, 2021, be made available for public inspection at this time.

**Staff Contact:** Kirk Overstreet, Rhett Barke

## **CONSENT AGENDA ITEM 8.G**

### **Formal Approval of Separation Agreement**

**with Mike Middleton**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.G – Separation Agreement with Mike Middleton**

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**1. SUBJECT**

Separation agreement with Mike Middleton.

**2. REASON FOR CONSIDERATION**

In response to an Open Meeting Act Request for Review dated May 24, 2021, formal approval of the separation agreement with Mike Middleton is requested.

**3. BACKGROUND INFORMATION**

The Public Access Bureau received a Request for Review under section 3.5(a) of the Open Meetings Act (5 ILCS 120/3.5(a) from Ms. Mary Little regarding actionable items based upon executive session discussion that were approved by the Board of Trustees at the February 23, 2021 regular meeting.

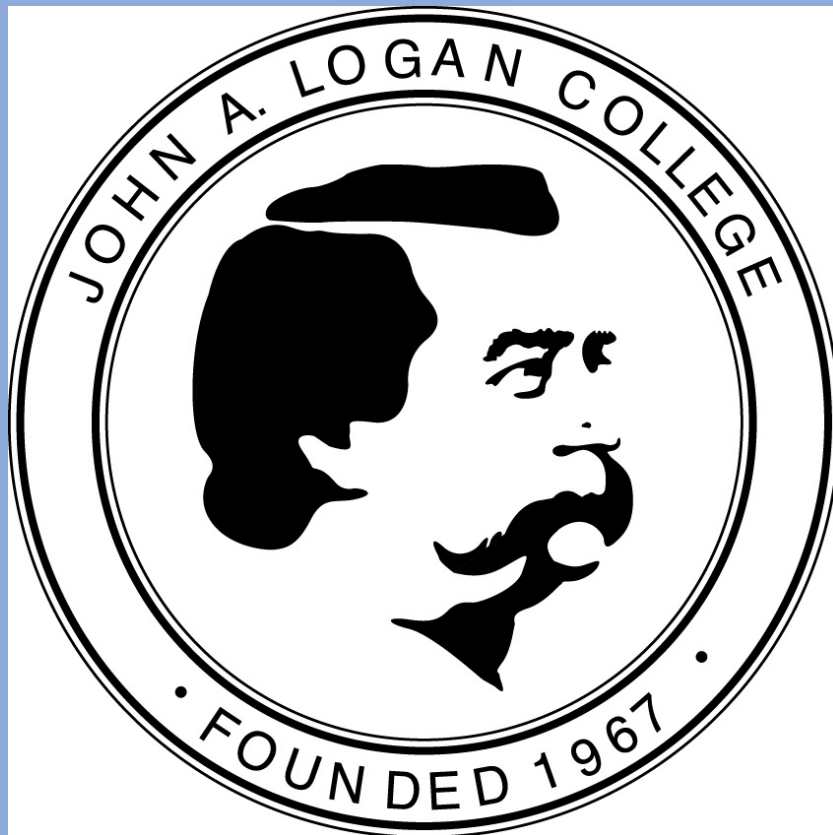
**4. RECOMMENDATION**

That the Board of Trustees approve the separation agreement with Mike Middleton as signed and authorized by the Board of Trustees on February 23, 2021, and executed by the President on February 26, 2021.

**Staff Contact:** Kirk Overstreet; Rhett Barke

## **CONSENT AGENDA ITEM 8.H**

### **Collective Bargaining Agreement**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.H – Collective Bargaining Agreement with Teamsters Local Union No. 50**

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**1. SUBJECT**

Collective bargaining agreement with Teamsters Local Union No. 50.

**2. REASON FOR CONSIDERATION**

The contract between John A. Logan College Board of Trustees and the Teamsters Local Union No. 50, expired June 30, 2021.

**3. BACKGROUND INFORMATION**

N/A

**4. RECOMMENDATION**

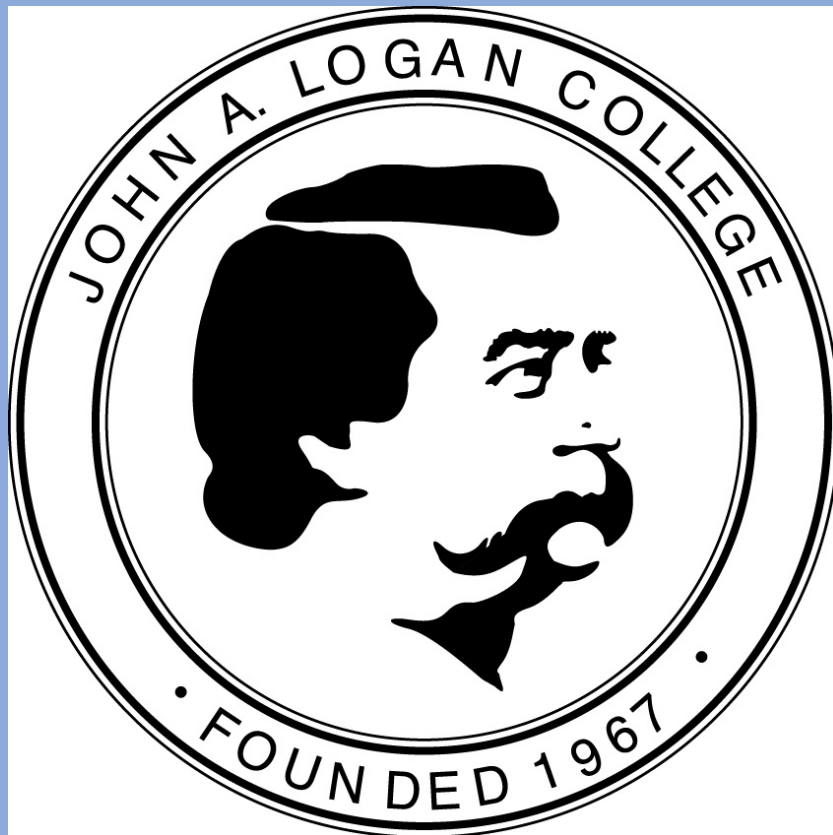
That the Board of Trustees approves the collective bargaining agreement with Teamsters Local Union No. 50, effective July 1, 2021.

**Staff Contact:** Kirk Overstreet



## **CONSENT AGENDA ITEM 8.I**

### **Personnel Action Items**



**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD  
APPROVAL**

**8.I – Personnel Action Items**

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**1. SUBJECT**

Employment and ratification of personnel for Board approval.

**2. REASON FOR CONSIDERATION**

In accordance with Board Policy 5110, Board action is required upon the President's recommendation.

**3. PERSONNEL ITEMS RECOMMENDED**

**A. Non-Teaching Professional Staff**

- 1) Coordinator of Community Education
- 2) Scholarship Coordinator
- 3) Coordinator of Logan Fitness

**B. Full-Time Tenure-Track Faculty**

- 1) Construction Management Instructor
- 2) Nursing Instructor

**C. Adjunct Faculty**

- 1) Allied Health & Emergency Medical Services Instructor
- 2) Dental Assisting Instructor

**D. Community Education Instructors**

- 1) Ratification of one Community Education Instructor

**E. Grant – Non-Teaching Professional Staff**

- 1) CCR&R Infant Toddler Specialist

**F. Grant-Part-Time Faculty**

- 1) Adult Secondary Education Instructor

**G. Volunteers**

- 1) Assistant Women's Golf Coach

**4. RECOMMENDATION**

That the Board of Trustees approve the personnel items as recommended by the President.

**Staff Contact:** Kirk Overstreet

**JOHN A. LOGAN COLLEGE  
CONSENT AGENDA ITEM FOR BOARD APPROVAL**

**8.I – RATIFICATION AND EMPLOYMENT OF PERSONNEL**

**A. NON-TEACHING PROFESSIONAL STAFF**

<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Jo Ann Dick	Full-Time, Grade V, Coordinator of Community Education	TBD
JaDean Towle	Full-Time, Grade IV, Scholarship Coordinator	TBD
Kassandra Jones	Full-Time, Grade III, Coordinator of Logan Fitness	TBD

**B. FULL-TIME TENURE-TRACK FACULTY**

<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Ryan “Wade” Dover	Construction Management Instructor	Fall 2021
Katherine Burnett	Nursing Instructor	January 10, 2022

**C. ADJUNCT FACULTY**

<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Donna Bryant	Allied Health & Emergency Medical Services	June 8, 2021
Rositta Schuster	Dental Assisting Instructor	August 11, 2021

**D. COMMUNITY EDUCATION INSTRUCTORS**

<b>Name</b>	<b>Effective Date</b>
Danielle Furtak	June 21, 2021

**E. GRANT – NON-TEACHING PROFESSIONAL STAFF**

<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Chrissy Confer	Full-Time, Grade IV, CCR&R Infant Toddler Specialist	TBD

**F. GRANT – PART-TIME FACULTY**

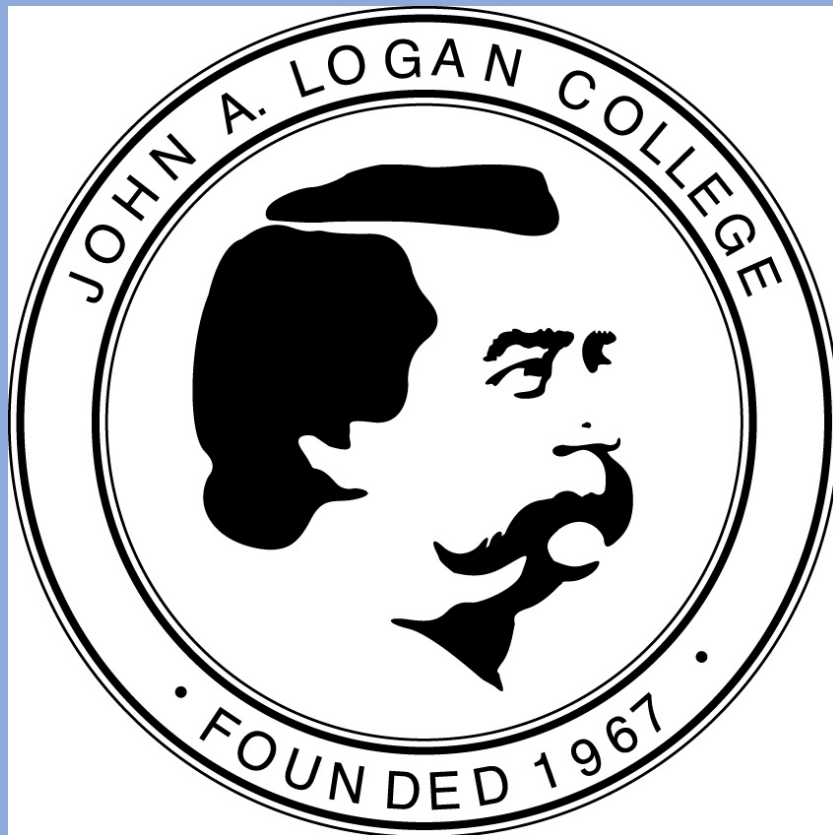
<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Sherry Sullivan	Adult Secondary Education Instructor	July 5, 2021

**G. VOLUNTEERS**

<b>Name</b>	<b>Position</b>	<b>Effective Date</b>
Robin Anderson-Lester	Assistant Women’s Golf Coach	May 18, 2021

## **CONSENT AGENDA ITEM 8.J**

### **Treasurer's & Financial Report**



**JOHN A. LOGAN COLLEGE**

**TREASURER'S REPORT**

**&**

**FINANCIAL REPORT**

**ELEVEN MONTHS ENDED**

**MAY 31, 2021**

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## JOHN A. LOGAN COLLEGE

TREASURER'S REPORT  
MAY 31, 2021

	First Mid-Illinois Accounts	Bank of Herrin Trust Accounts	Banterra Accounts & Investments	Illinois Funds Investments	Total
BANK STATEMENT BALANCE	156,661.04	1,601,514.58	16,171,607.40	12,750,500.66	30,680,283.68
O/S Deposits/(Deductions)	6,825.50	-	(36,677.87)	49,551.35	19,698.98
	163,486.54	1,601,514.58	16,134,929.53	12,800,052.01	30,699,982.66
Less O/S Checks	-	-	238,005.27	-	238,005.27
	163,486.54	1,601,514.58	15,896,924.26	12,800,052.01	30,461,977.39
Plus Cash on Hand	1,435.00	-	-	-	1,435.00
BANK BALANCE PER BOOKS	164,921.54	1,601,514.58	15,896,924.26	12,800,052.01	30,463,412.39
% of Invested Cash Balances	0.5%	5.2%	52.7%	41.600%	

All Cash	\$ 8,106,039.51
All Investments	22,357,372.88
	<u>\$ 30,463,412.39</u>

RESPECTFULLY SUBMITTED,

STACY BUCKINGHAM, INTERIM VP FOR BUSINESS SERVICES AND COLLEGE FACILITIES

**JOHN A. LOGAN COLLEGE**  
**SCHEDULE OF INVESTMENTS**  
**MAY 31, 2021**

INVESTMENT FUND	TYPE OF INVESTMENT	INTEREST/ DIVIDEND RATE*	MATURITY DATE	AMOUNT
Education	Illinois Funds	0.035%	On Demand	\$ 3,212,119.68
	Higher Reach E-Pay	0.035%	On Demand	41,442.06
	Business Office E-Pay	0.035%	On Demand	196,063.76
	Student Activities E-Pay	0.035%	On Demand	25,776.66
	Banterra ICS	0.300%	On Demand	1,024,327.36
Building	Illinois Funds	0.035%	On Demand	238,782.73
	Business Office E-Pay	0.035%	On Demand	-
	Banterra ICS	0.300%	On Demand	-
Building-Restricted	Illinois Funds	0.035%	On Demand	5,000,148.49
	Banterra ICS	0.300%	On Demand	3,743,754.87
Bond & Interest	Illinois Funds	0.035%	On Demand	-
	Banterra ICS	0.300%	On Demand	28,156.05
Auxiliary Fund	Illinois Funds	0.035%	On Demand	-
	Higher Reach E-Pay	0.035%	On Demand	-
	Business Office E-Pay	0.035%	On Demand	-
	Banterra ICS	0.300%	On Demand	-
Restricted Purposes	Illinois Funds	0.035%	On Demand	169,450.82
	Higher Reach E-Pay	0.035%	On Demand	-
	Business Office E-Pay	0.035%	On Demand	-
	Banterra ICS	0.300%	On Demand	2,581,746.37
Working Cash	Illinois Funds	0.035%	On Demand	3,916,267.81
	Banterra ICS	0.300%	On Demand	2,136,340.51
Trust & Agency	Illinois Funds	0.035%	On Demand	-
	Student Activities E-Pay	0.035%	On Demand	-
Audit Fund	Illinois Funds	0.035%	On Demand	-
	Banterra ICS	0.300%	On Demand	42,995.71
Liability Protection & Settlement Fund	Illinois Funds	0.035%	On Demand	-
	Banterra ICS	0.300%	On Demand	-
				<u><u>\$ 22,357,372.88</u></u>
Weighted Average Rate		<b>0.148%</b>		
3 Month Treasury Bill Rate 5/31/2021		<b>0.01%</b>		
Target Federal Funds Rate 5/31/2021		<b>0.00%- 0.25%</b>		

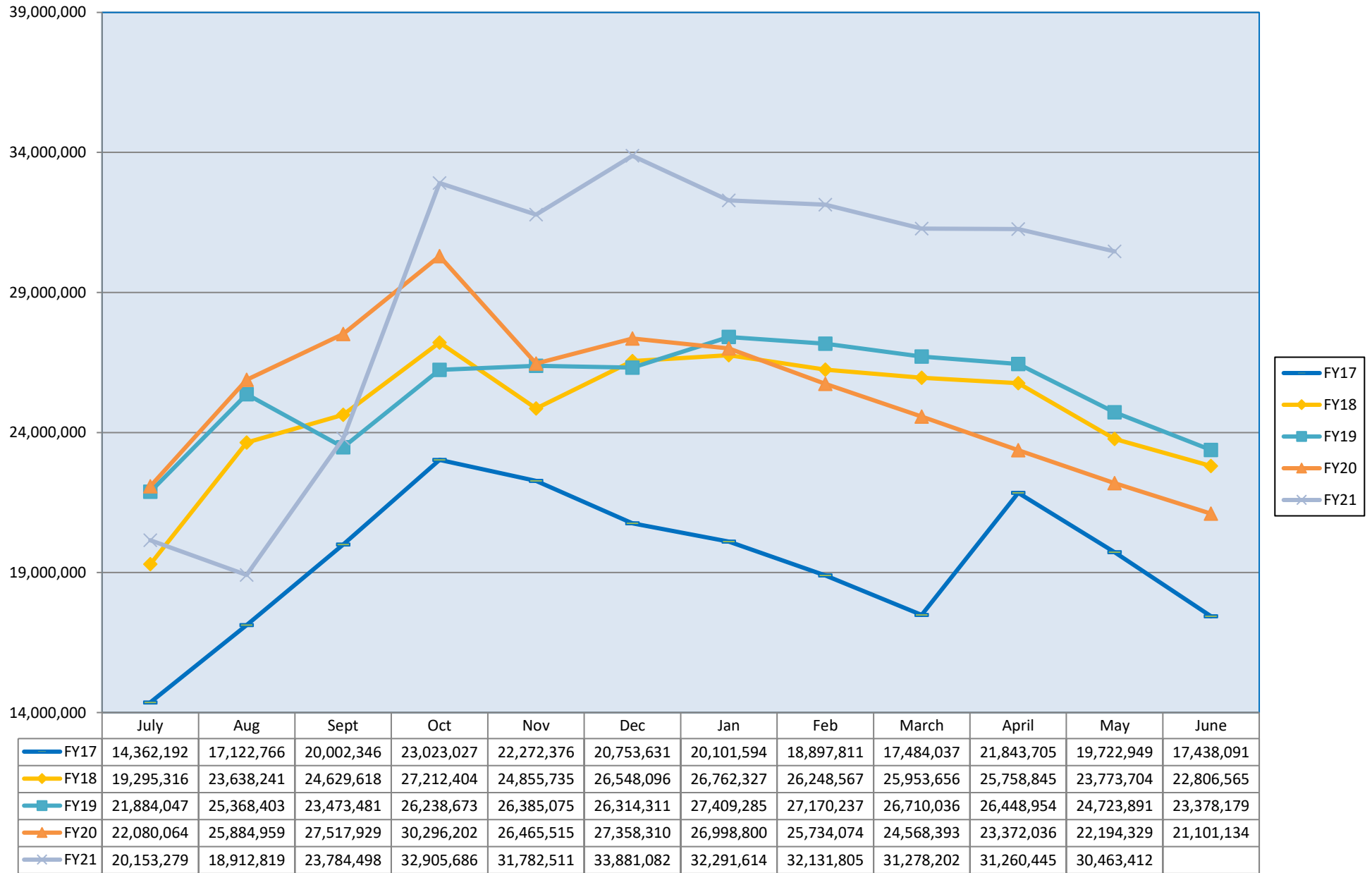
\*Interest/dividend rates are the average Illinois Funds and Banterra rates for May.



**JOHN A. LOGAN COLLEGE  
CASH IN BANK SUMMARY  
MONTH OF MAY 31, 2021**

<b>Fund Name</b>	<b>Beginning Balance</b>	<b>Months Activity</b>	<b>Ending Balance</b>
<b>First Mid-Illinois Bank - Depository &amp; Logan Fitness</b>			
Education Fund	\$ 79,306.65	\$ (45,711.60)	\$ 33,595.05
Operations & Maintenance Fund	1,415.93	(1,415.93)	-
Oper Bldg & Maint-Rest Fund	0.63	(0.63)	-
Bond & Interest Fund	2.03	(2.03)	-
Auxiliary Enterprises Fund	16,402.60	(2,087.78)	14,314.82
Restricted Purposes Fund	65,368.10	(8,368.10)	57,000.00
Trust & Agency Fund	60,979.31	(2,402.64)	58,576.67
Audit Fund	0.05	(0.05)	-
Liability Protection & Settle Fund	1.40	(1.40)	-
<b>Subtotals</b>	<b>\$ 223,476.70</b>	<b>\$ (59,990.16)</b>	<b>\$ 163,486.54</b>
<b>Bank of Herrin - CDB Trust Accounts</b>			
Oper Bldg & Maint-Rest Fund	\$ 1,601,556.89	\$ (42.31)	\$ 1,601,514.58
Liability Protection & Settle Fund	-	-	-
<b>Subtotals</b>	<b>\$ 1,601,556.89</b>	<b>\$ (42.31)</b>	<b>\$ 1,601,514.58</b>
<b>Banterra Bank - Operating &amp; Payroll</b>			
Education Fund	\$ 1,621,641.67	\$ 888,717.44	\$ 2,510,359.11
Operations & Maintenance Fund	1,113,039.62	(75,429.42)	1,037,610.20
Oper Bldg & Maint-Rest Fund	577,203.67	(606,019.81)	(28,816.14)
Bond & Interest Fund	45,484.66	8.54	45,493.20
Auxiliary Enterprises Fund	21,614.98	71,210.28	92,825.26
Restricted Purposes Fund	183,781.11	(601,761.78)	(417,980.67)
Working Cash Fund	2,893,622.29	(379,683.18)	2,513,939.11
Trust & Agency Fund	18,620.99	(69,783.42)	(51,162.43)
Audit Fund	43,940.65	6.25	43,946.90
Liability Protection & Settle Fund	(324,259.14)	917,647.99	593,388.85
<b>Subtotals</b>	<b>\$ 6,194,690.50</b>	<b>\$ 144,912.89</b>	<b>\$ 6,339,603.39</b>
<b>Grand Totals All Bank Accounts</b>			
Education Fund	\$ 1,700,948.32	\$ 843,005.84	\$ 2,543,954.16
Operations & Maintenance Fund	1,114,455.55	(76,845.35)	1,037,610.20
Oper Bldg & Maint-Rest Fund	2,178,761.19	(606,062.75)	1,572,698.44
Bond & Interest Fund	45,486.69	6.51	45,493.20
Auxiliary Enterprises Fund	38,017.58	69,122.50	107,140.08
Restricted Purposes Fund	249,149.21	(610,129.88)	(360,980.67)
Working Cash Fund	2,893,622.29	(379,683.18)	2,513,939.11
Trust & Agency Fund	79,600.30	(72,186.06)	7,414.24
Audit Fund	43,940.70	6.20	43,946.90
Liability Protection & Settle Fund	(324,257.74)	917,646.59	593,388.85
<b>Cash in Bank Totals</b>	<b>\$ 8,019,724.09</b>	<b>\$ 84,880.42</b>	<b>\$ 8,104,604.51</b>
Plus Cash on Hand	1,435.00	-	1,435.00
<b>Grand Totals</b>	<b>\$ 8,021,159.09</b>	<b>\$ 84,880.42</b>	<b>\$ 8,106,039.51</b>

### ALL CASH AND INVESTMENTS BY MONTH



April 2017 \$5.5 million received for Working Cash Bond issue.  
 October 2020 \$10.0 million received for Debt Certificate issue.

**JOHN A. LOGAN COLLEGE**  
**OPERATING FUNDS**  
**MAY 31, 2021**  
**92% FISCAL YEAR COMPLETE**

	Original FY 2021 Budget	Current Month	Y-T-D FY21 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
<b>REVENUE BY SOURCE</b>						
<b>FEDERAL GOVERNMENT</b>						
ADMINISTRATIVE/ INDIRECT GRANT FEES	\$ -	\$ 102,613.76	\$ 192,144.37	N/A	\$ -	N/A
<b>TOTAL FEDERAL GOVERNMENT SOURCES</b>	<b>-</b>	<b>102,613.76</b>	<b>192,144.37</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>
<b>LOCAL GOVERNMENT</b>						
CURRENT TAXES	\$ 6,640,000.00	\$ -	\$ 6,908,655.83	104.0%	\$ 6,797,433.46	1.6%
CORP PERSONAL PROP REPLACE	565,000.00	241,121.29	763,458.13	135.1%	565,979.96	34.9%
<b>TOTAL LOCAL GOVERNMENT SOURCES</b>	<b>7,205,000.00</b>	<b>241,121.29</b>	<b>7,672,113.96</b>	<b>106.5%</b>	<b>7,363,413.42</b>	<b>4.2%</b>
<b>STATE GOVERNMENT</b>						
STATE BASE OPERATING GRANTS	2,970,140.00	153,446.75	2,816,693.28	94.8%	2,754,433.74	2.3%
STATE EQUALIZATION GRANTS	6,100,517.00	508,376.42	5,592,140.63	91.7%	4,785,862.14	16.8%
STATE PERFORMANCE ALLOCATION	10,000.00	-	-	0.0%	7,755.00	-100.0%
ICCB-VETERANS GRANT	92,000.00	-	-	0.0%	-	N/A
ICCB-CTE VOCATIONAL EDUCATION	418,561.00	-	209,280.50	50.0%	443,980.00	-52.9%
STATE GOVERNMENT - OTHER	-	-	-	N/A	-	N/A
<b>TOTAL STATE GOVERNMENT SOURCES</b>	<b>9,591,218.00</b>	<b>661,823.17</b>	<b>8,618,114.41</b>	<b>89.9%</b>	<b>7,992,030.88</b>	<b>7.8%</b>
<b>STUDENT TUITION &amp; FEES</b>						
TUITION	9,957,000.00	29,781.00	8,820,375.75	88.6%	9,937,734.87	-11.2%
FEES	873,000.00	19,365.70	769,149.40	88.1%	1,048,979.80	-26.7%
<b>TOTAL TUITION &amp; FEES</b>	<b>10,830,000.00</b>	<b>49,146.70</b>	<b>9,589,525.15</b>	<b>88.5%</b>	<b>10,986,714.67</b>	<b>-12.7%</b>
<b>OTHER SOURCES</b>						
SALES AND SERVICE FEES	39,500.00	6,839.00	31,510.35	79.8%	67,700.79	-53.5%
FACILITIES REVENUE	36,980.00	1,415.00	34,565.00	93.5%	44,000.00	-21.4%
INTEREST ON INVESTMENTS	234,000.00	852.36	21,146.28	9.0%	187,343.72	-88.7%
OTHER INCOME	128,000.00	240.00	5,195.26	4.1%	94,750.90	-94.5%
<b>TOTAL OTHER INCOME</b>	<b>438,480.00</b>	<b>9,346.36</b>	<b>92,416.89</b>	<b>21.1%</b>	<b>393,795.41</b>	<b>-76.5%</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>28,064,698.00</b>	<b>1,064,051.28</b>	<b>26,164,314.78</b>	<b>93.2%</b>	<b>26,735,954.38</b>	<b>-2.1%</b>

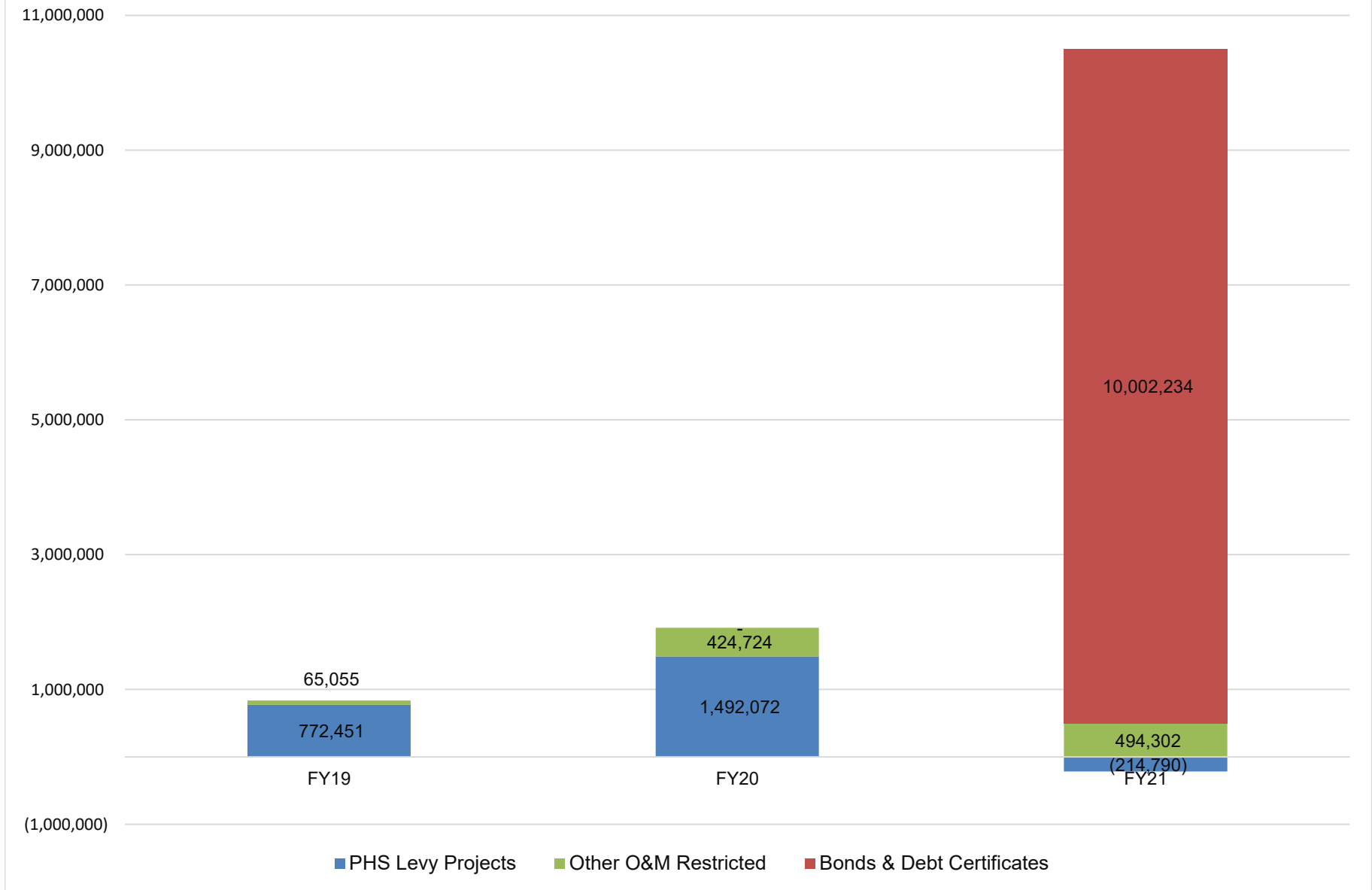
\* Operating funds consist of Education fund plus Operating and Maintenance fund.

**JOHN A. LOGAN COLLEGE  
OPERATING FUNDS  
MAY 31, 2021  
92% FISCAL YEAR COMPLETE**

	Original FY 2021 Budget	Current Month	Y-T-D FY21 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
<b><u>EXPENSE BY PROGRAM</u></b>						
INSTRUCTION	\$ 10,578,494.00	\$ 894,494.66	\$ 8,327,482.42	78.7%	\$ 8,339,265.61	-0.1%
ACADEMIC SUPPORT	2,360,061.00	179,933.76	2,064,256.02	87.5%	2,307,755.39	-10.6%
STUDENT SERVICES	2,903,439.00	200,623.99	2,289,692.46	78.9%	2,338,113.91	-2.1%
PUBLIC SERVICES	1,020,469.00	56,703.32	695,886.69	68.2%	863,139.38	-19.4%
OPERATIONS AND MAINT OF PLANT	3,959,377.00	284,926.47	3,303,088.94	83.4%	3,186,588.04	3.7%
INSTITUTIONAL SUPPORT	6,394,303.00	374,662.09	4,993,685.02	78.1%	5,213,660.88	-4.2%
SCHOLARSHIPS, STUDENT GRANTS & WAIVERS	3,086,225.00	33,884.00	2,350,041.56	76.1%	2,903,390.92	-19.1%
<b>TRANSFERS</b>	<b>2,067,350.00</b>	<b>296,587.50</b>	<b>1,925,960.00</b>	<b>93.2%</b>	<b>2,007,300.00</b>	<b>-4.1%</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 32,369,718.00</b>	<b>\$ 2,321,815.79</b>	<b>\$ 25,950,093.11</b>	<b>80.2%</b>	<b>\$ 27,159,214.13</b>	<b>-4.5%</b>
<b><u>EXPENSE BY OBJECT</u></b>						
SALARIES & WAGES	\$ 18,965,713.00	\$ 1,556,095.59	\$ 16,004,879.26	84.4%	\$ 16,250,598.70	-1.5%
EMPLOYEE BENEFITS	2,276,002.00	165,096.19	1,946,078.20	85.5%	1,869,027.57	4.1%
CONTRACTUAL SERVICES	2,220,597.00	53,555.71	1,392,954.25	62.7%	1,500,848.64	-7.2%
GENERAL MATERIALS & SUPPLIES	1,845,284.00	154,312.46	1,182,929.57	64.1%	1,356,695.20	-12.8%
CONFERENCE & MEETING EXPENSE	436,445.00	5,214.17	20,377.43	4.7%	148,152.64	-86.2%
FIXED CHARGES	36,503.00	3,240.13	27,427.24	75.1%	14,579.06	88.1%
UTILITIES	716,850.00	50,459.77	547,913.71	76.4%	606,355.80	-9.6%
CAPITAL OUTLAY	139,860.00	2,102.87	161,148.82	115.2%	108,852.18	48.0%
OTHER	3,515,114.00	35,151.40	2,740,424.63	78.0%	3,296,804.34	-16.9%
CONTINGENCY	150,000.00	-	-	0.0%	-	N/A
<b>TRANSFERS</b>	<b>2,067,350.00</b>	<b>296,587.50</b>	<b>1,925,960.00</b>	<b>93.2%</b>	<b>2,007,300.00</b>	<b>-4.1%</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 32,369,718.00</b>	<b>\$ 2,321,815.79</b>	<b>\$ 25,950,093.11</b>	<b>80.2%</b>	<b>\$ 27,159,214.13</b>	<b>-4.5%</b>

\* Operating funds consist of Education fund plus Operating and Maintenance fund.

## Operations & Maintenance Restricted Fund Balances as of May



\* Current year O M Restricted fund balance includes \$21,499 ITEP Bike Trail Project matching revenue and is offset by \$35,833 deferred revenue from the SIH Joint Project.

**JOHN A. LOGAN COLLEGE**  
**AUXILIARY FUND**  
**MAY 31, 2021**  
**92% FISCAL YEAR COMPLETE**

<b>REVENUE BY SOURCE</b>	<b>Original FY 2021 Budget</b>	<b>Current Month</b>	<b>Y-T-D FY21 Actual</b>	<b>% Y-T-D of Original Budget</b>	<b>Prior Y-T-D Same Period</b>	<b>% Change in \$ from Prior Year</b>
<b>FEDERAL GOVERNMENT</b>						
CARES ACT GRANTS	\$ -	\$ 41,417.23	\$ 191,837.23	N/A	\$ 30,000.00	539.5%
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>-</b>	<b>41,417.23</b>	<b>191,837.23</b>	<b>N/A</b>	<b>30,000.00</b>	<b>539.5%</b>
<b>STUDENT FEES</b>						
ACTIVITY FEES	350,000.00	(120.00)	260,624.62	74.5%	322,402.92	-19.2%
<b>TOTAL FEES</b>	<b>350,000.00</b>	<b>(120.00)</b>	<b>260,624.62</b>	<b>74.5%</b>	<b>322,402.92</b>	<b>-19.2%</b>
<b>OTHER SOURCES</b>						
PUBLIC SERVICE FEES	116,500.00	13,361.00	59,321.00	50.9%	82,472.50	-28.1%
SALES AND SERVICE FEES	582,720.00	44,783.48	379,706.65	65.2%	536,457.36	-29.2%
FACILITIES REVENUE	55,000.00	5,000.00	60,000.00	109.1%	55,000.00	9.1%
OTHER INCOME	1,500.00	-	13,055.00	870.3%	1,312.00	895.0%
<b>TOTAL OTHER INCOME</b>	<b>755,720.00</b>	<b>63,144.48</b>	<b>512,082.65</b>	<b>67.8%</b>	<b>675,241.86</b>	<b>-24.2%</b>
<b>TRANSFERS</b>	<b>1,250,350.00</b>	<b>100,000.00</b>	<b>1,125,960.00</b>	<b>90.1%</b>	<b>1,127,125.00</b>	<b>-0.1%</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>2,356,070.00</b>	<b>204,441.71</b>	<b>2,090,504.50</b>	<b>88.7%</b>	<b>2,154,769.78</b>	<b>-3.0%</b>
<b>EXPENSE BY OBJECT</b>						
<b>ACADEMIC SUPPORT</b>						
GENERAL MATERIALS & SUPPLIES	1,250.00	-	-	0.0%	-	N/A
<b>TOTAL ACADEMIC SUPPORT</b>	<b>1,250.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>N/A</b>
<b>PUBLIC SERVICES</b>						
SALARIES & WAGES	456,904.00	40,000.26	340,850.02	74.6%	369,390.01	-7.7%
BENEFITS	79,895.00	9,292.42	73,867.24	92.5%	45,219.36	63.4%
CONTRACTUAL SERVICES	28,000.00	1,659.66	22,876.35	81.7%	22,632.36	1.1%
GENERAL MATERIALS & SUPPLIES	75,900.00	5,947.80	27,082.59	35.7%	59,140.77	-54.2%
CONFERENCE & MEETING EXPENSE	5,550.00	-	-	0.0%	3,781.67	-100.0%
UTILITIES	100,000.00	402.17	74,765.91	74.8%	113,787.61	-34.3%
CAPITAL OUTLAY	18,000.00	-	7,173.79	39.9%	11,874.07	-39.6%
OTHER	35,000.00	1,178.50	5,419.30	15.5%	32,585.80	-83.4%
<b>TOTAL PUBLIC SERVICES</b>	<b>799,249.00</b>	<b>58,480.81</b>	<b>552,035.20</b>	<b>69.1%</b>	<b>658,411.65</b>	<b>-16.2%</b>
<b>INDEPENDENT OPERATIONS</b>						
SALARIES & WAGES	525,128.00	43,910.41	470,642.26	89.6%	449,234.53	4.8%
EMPLOYEE BENEFITS	65,897.00	5,557.19	52,937.69	80.3%	53,421.00	-0.9%
CONTRACTUAL SERVICES	136,994.00	8,517.95	75,907.35	55.4%	109,573.96	-30.7%
GENERAL MATERIALS & SUPPLIES	97,655.00	4,562.20	93,305.92	95.5%	111,913.47	-16.6%
CONFERENCE & MEETING EXPENSE	115,839.00	22,225.74	86,455.70	74.6%	97,969.66	-11.8%
FIXED CHARGES	92,682.00	840.00	90,474.99	97.6%	111,528.82	-18.9%
SCHOLARSHIPS AND OTHER	110,170.00	58.19	81,543.43	74.0%	72,014.96	13.2%
<b>TOTAL INDEPENDENT OPERATIONS</b>	<b>1,144,365.00</b>	<b>85,671.68</b>	<b>951,267.34</b>	<b>83.1%</b>	<b>1,005,656.40</b>	<b>-5.4%</b>
<b>OPERATIONS &amp; MAINTENANCE OF PLANT</b>						
CONFERENCE & MEETING EXPENSE	-	-	-	N/A	-	N/A
CAPITAL OUTLAY	-	-	-	N/A	24,043.81	-100.0%
<b>TOTAL OPERATIONS &amp; MAINTENANCE OF PLANT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>24,043.81</b>	<b>-100.0%</b>
<b>INSTITUTIONAL SUPPORT</b>						
GENERAL MATERIALS & SUPPLIES	44,000.00	1,630.98	26,209.92	59.6%	32,653.05	-19.7%
CONTINGENCY	50,000.00	-	-	0.0%	-	N/A
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>94,000.00</b>	<b>1,630.98</b>	<b>26,209.92</b>	<b>27.9%</b>	<b>32,653.05</b>	<b>-19.7%</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, WAIVERS</b>						
OTHER-WAIVERS	425,000.00	1,005.00	566,826.00	133.4%	444,080.00	27.6%
<b>TOTAL SCHOLARSHIPS, GRANTS, WAIVERS</b>	<b>425,000.00</b>	<b>1,005.00</b>	<b>566,826.00</b>	<b>133.4%</b>	<b>444,080.00</b>	<b>27.6%</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 2,463,864.00</b>	<b>\$ 146,788.47</b>	<b>\$ 2,096,338.46</b>	<b>85.1%</b>	<b>\$ 2,164,844.91</b>	<b>-3.2%</b>

**JOHN A. LOGAN COLLEGE**  
**LIABILITY, PROTECTION, & SETTLEMENT FUND**  
**MAY 31, 2021**  
**92% FISCAL YEAR COMPLETE**

	Original FY 2021 Budget	Current Month	Y-T-D FY21 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
<b><u>REVENUE BY SOURCE</u></b>						
<b>LOCAL GOVERNMENT</b>						
CURRENT TAXES	\$ 1,805,000.00	\$ -	\$ 1,908,227.61	105.7%	\$ 1,850,814.00	3.1%
<b>TOTAL LOCAL GOVERNMENT SOURCES</b>	<b>1,805,000.00</b>	<b>-</b>	<b>1,908,227.61</b>	<b>105.7%</b>	<b>1,850,814.00</b>	<b>3.1%</b>
<b>OTHER SOURCES</b>						
INTEREST ON INVESTMENTS	5,000.00	19.53	2,379.78	47.6%	14,617.18	-83.7%
OTHER INCOME	-	-	1,225.00	N/A	352.32	247.7%
<b>TOTAL OTHER SOURCES</b>	<b>5,000.00</b>	<b>19.53</b>	<b>3,604.78</b>	<b>72.1%</b>	<b>14,969.50</b>	<b>-75.9%</b>
<b>TOTAL BUDGETED REVENUES</b>	<b>1,810,000.00</b>	<b>19.53</b>	<b>1,911,832.39</b>	<b>105.6%</b>	<b>1,865,783.50</b>	<b>2.5%</b>
<b><u>EXPENSE BY OBJECT</u></b>						
<b>OPERATIONS AND MAINTENANCE OF PLANT</b>						
SALARIES & WAGES	741,746.00	51,743.08	606,085.86	81.7%	660,104.01	-8.2%
EMPLOYEE BENEFITS	71,390.00	5,142.96	58,947.53	82.6%	47,743.39	23.5%
CONTRACTUAL SERVICES	8,750.00	50.00	19,225.02	219.7%	4,813.25	299.4%
GENERAL MATERIALS & SUPPLIES	64,325.00	3,050.42	42,344.42	65.8%	43,062.28	-1.7%
CONFERENCE & MEETING EXPENSE	7,200.00	209.56	6,375.47	88.5%	480.13	1227.9%
CAPITAL OUTLAY	7,000.00	-	-	0.0%	13,434.00	-100.0%
OTHER	-	-	-	N/A	-	N/A
<b>TOTAL OPERATIONS AND MAINT OF PLANT</b>	<b>900,411.00</b>	<b>60,196.02</b>	<b>732,978.30</b>	<b>81.4%</b>	<b>769,637.06</b>	<b>-4.8%</b>
<b>INSTITUTIONAL SUPPORT</b>						
SALARIES & WAGES	79,140.00	6,066.57	70,376.45	88.9%	82,963.51	-15.2%
EMPLOYEE BENEFITS	721,878.00	40,310.88	463,268.79	64.2%	525,428.03	-11.8%
CONTRACTUAL SERVICES	92,600.00	268.45	58,595.50	63.3%	68,826.35	-14.9%
GENERAL MATERIALS & SUPPLIES	10,000.00	-	14,800.17	148.0%	15,374.37	-3.7%
FIXED CHARGES	371,000.00	(1,002,369.76)	350,617.52	94.5%	352,064.89	-0.4%
CAPITAL OUTLAY	225,000.00	-	-	0.0%	15,452.00	-100.0%
CONTINGENCY	50,000.00	-	-	0.0%	-	N/A
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>1,549,618.00</b>	<b>(955,723.86)</b>	<b>957,658.43</b>	<b>61.8%</b>	<b>1,060,109.15</b>	<b>-9.7%</b>
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 2,450,029.00</b>	<b>\$ (895,527.84)</b>	<b>\$ 1,690,636.73</b>	<b>69.0%</b>	<b>\$ 1,829,746.21</b>	<b>-7.6%</b>

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## **FUND DESCRIPTIONS**

John A. Logan College has two Operating funds: the Education Fund and the Operations and Maintenance Fund. The Education fund works in combination with the Operations and Maintenance fund to make up the College's General Fund.

### **EDUCATION FUND**

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs of the college.

### **OPERATIONS AND MAINTENANCE FUND**

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed.

### **OPERATIONS AND MAINTENANCE (Restricted)**

This fund is utilized to account for monies restricted for building purposes and site acquisition. This fund primarily will be expending bond proceeds acquired for the new building project, protection, health and safety levies, plus transfers from operating funds and interest earnings. Funds are provided in the Operation and Maintenance (Restricted) for completion of approved protection, health, safety projects.

### **AUXILIARY ENTERPRISES FUND**

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, bookstore, copy/supply center, and intercollegiate athletics. Subsidies for Auxiliary Services by the Education Fund should be shown as transfers to the appropriate account.

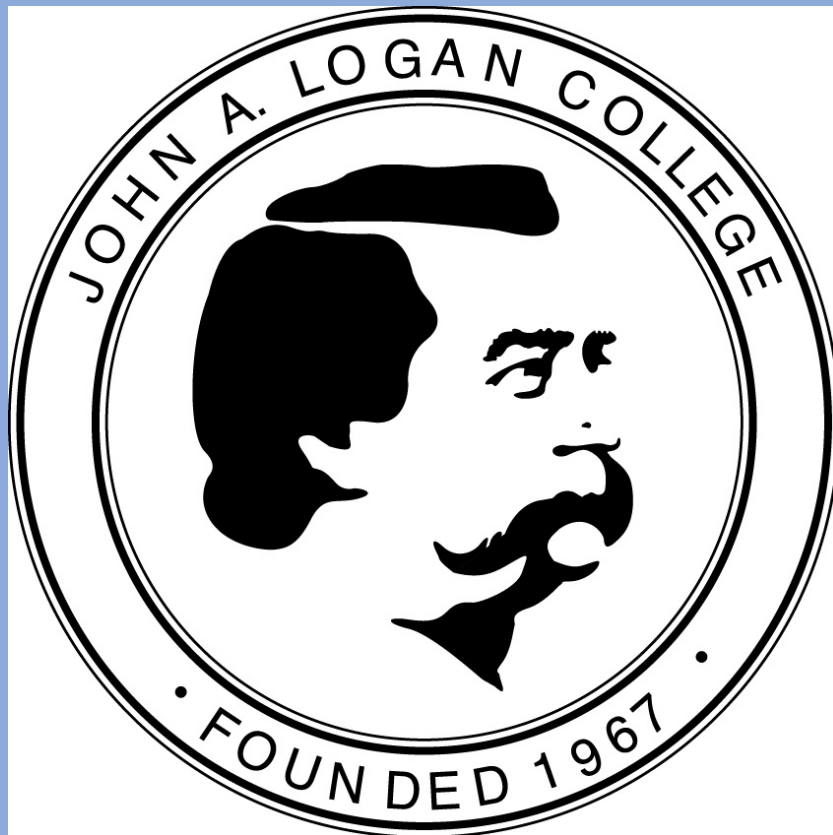
### **LIABILITY, PROTECTION AND SETTLEMENT FUND**

This fund accepts special levies for tort liability, property insurance, Medicare insurance, FICA taxes and workers' compensation. The monies in this fund should be used only for the payment of tort liability, property, unemployment or workers compensation insurance or claims, and the cost of participation in the Federal Medicare program. Expenditures in this fund include insurance costs for property and casualty, and the cost of maintaining and expanding the Campus Safety operations. The College will include attorney fees pertaining to liability protection plus a portion of staff members' time that are active in the functions of this fund.



## CONSENT AGENDA ITEM 8.K

### Expenditure List



**JOHN A. LOGAN COLLEGE**

**EXPENDITURES FOR PERIOD**

**JUNE 1, 2021 to JUNE 14, 2021**

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# John A. Logan College

## Fund Summary

June 1, 2021 to June 14, 2021

Fund	Amount
Education Fund	1,100,024.01
Operations and Maintenance	109,667.54
Operations and Maintenance-Restricted	83,920.98
Auxiliary Fund	87,871.37
Restricted Purposes	150,273.96
Trust and Agency	10,471.43
Liability, Protection, and Settlement Fund	553,871.36
<b>Overall - Total</b>	<b>\$2,096,100.65</b>

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/10/21	542132	AACRAO	EDGE Subscription	600.00
6/3/21	542034	Abell, Mary E	Health Insurance June	46.47
6/3/21	541981	Almy Educational Consulting	Math Materials	1,400.00
6/14/21	542217	Amazon	Audio/Visual Supplies	6,298.50
			Books	
6/1/21	1927	Ameren Illinois	Elec Svc/Main Campus	8,649.03
6/3/21	1929	Ameren Illinois	Elec Svc/DQ Ext	495.73
6/7/21	1931	Ameren Illinois	Elec & Gas Svc/DQ Ext	3,384.23
			Gas Svc/Main Campus	
6/8/21	1933	Ameren Illinois	Elec & Gas Svc/WF Ext	594.60
			Gas Svc/DQ Ext	
6/14/21	1939	Ameren Illinois	Gas Svc/Annex	151.98
6/8/21	542201	American Family Life Assurance	AFLAC Deduction/May	1,236.83
6/3/21	541982	American Heart Association	Course Cards	2,469.60
6/14/21	542218	Ana Zabal	Logan Fitness Refund	54.00
6/14/21	542219	Anderson, Kathy L	Grant Writing Services	350.00
6/14/21	542220	Architechniques Ltd	Arch Fees/Bldg G	57,251.98
			Arch Fees/F&C Wing	
			Arch Fees/G Wing Labs	
6/3/21	541983	Artworks Custom Graphics and Apparel	Severe Weather Signs	900.00
6/3/21	542035	Ashman, Tom G	Health Insurance June	46.47
6/14/21	542221	Askew, Judy	Logan Fitness Refund	21.00
6/3/21	541984	Atlas Business Solutions Inc	License	50.00
6/10/21	542133	AutomationDirect, Inc	Instructional Supplies	2.25
6/3/21	542036	Autry, Vicki	Health Insurance June	46.47
6/3/21	541985	BSN Sports LLC	Baseball Bats	3,321.15
			Dudley NJCAA Game	
6/14/21	542222	BSN Sports LLC	Athletic Apparel	274.00
6/3/21	542037	Baker, Timothy B	Health Insurance June	1,279.27
6/3/21	542038	Bales, Jim R	Health Insurance June	232.35
6/12/21	1941 & 1948	Bank of Montreal MC	May P-Card Charges	84,349.30
6/3/21	542039	Barrington, J P	Health Insurance June	46.47
6/3/21	542040	Barton, Gary L	Health Insurance June	232.35
6/14/21	542223	Bates, Amy L	Team Leader Stipend	600.00
6/3/21	542041	Bechtel, Linwood G	Health Insurance June	232.35
6/3/21	541986	Beggs, Brenda K	Sewing Service	10.00
6/14/21	542224	Beggs, Brenda K	Sewing Service	20.00
6/3/21	541987	Bennett, Tena M	3/23 Volleyball Official	130.00
6/3/21	542042	Bernhardt, Cheryl L	Health Insurance June	1,279.27
6/10/21	542134	Biley, Amy L	Travel 2/3-5/24	60.48
6/10/21	542135	Black, Samantha	Logan Fitness Refund	15.48
6/10/21	542136	Blades, Johnnie M	Travel 5/13	26.44
6/3/21	542043	Bleyer, Sheryl A	Health Insurance June	30.24
6/3/21	542044	Boehne, Don P	Health Insurance June	232.35
6/3/21	542045	Borgsmiller, Rebecca G	Health Insurance June	1,059.63
6/3/21	542046	Bradley, Carla Jo	Health Insurance June	1,059.63
6/14/21	542225	Brown, Jonathan W	Team Leader Stipend	300.00
6/10/21	542137	Brown, Melissa K	Travel 5/20	43.12
			Travel 5/26	
6/14/21	542226	Burkhart Dental Supply Company	Instructional Supplies	88.69
6/14/21	542227	Burmax Company Inc	Instructional Supplies	32.12

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/3/21	541988	CCBO	Membership Dues	600.00
6/10/21	542138	CDW Government	Azure Overage	925.22
			Stockroom Supplies	
6/14/21	542228	CDW Government	Azure Overage	462.67
			Stockroom Supplies	
6/14/21	1936	CSI Software LLC	LF Software	930.00
6/3/21	541989	CUPA-HR	Annual Membership 21-22	1,265.00
6/3/21	542047	Caldwell, Gary W	Health Insurance June	1,418.13
6/3/21	542048	Calhoun, Audrey M	Health Insurance June	46.47
6/3/21	542049	Calhoun, Shirley	Health Insurance June	46.47
6/3/21	541990	Capitol Strategies Consulting Inc	Consulting Svcs 5/1/21-5/15	3,020.00
6/10/21	542139	Capitol Strategies Consulting Inc	Consulting Svc 5/16-5/31/21	2,840.00
6/14/21	542229	Carolina Biological Supply Company	Instructional Equipment	2,401.25
6/14/21	1940	Carterville Water and Sewer Dept	Water Svc/BB Sprinklers	2,621.77
			Water Svc/Logan Fitness	
			Water Svc/Main Campus	
			Water Svc/SB Sprinklers	
6/3/21	541991	Carterville Winair Co	HVAC Nitrogen Refill	152.62
			HVAC PVC & Line Drier	
6/3/21	541992	Carterville Winlectric Co	Maintenance Supplies	47.42
			Maintenance Supplies	
6/14/21	542230	Carterville Winlectric Co	Maintenance Supplies	76.96
6/3/21	541993	Carterville Winsupply	Maintenance Supplies	126.00
6/14/21	542231	Carterville Winsupply	Maintenance Supplies	19.64
6/10/21	1926	Central States Funds H&W Fund	Health Premium/May	343,999.70
6/9/21	542213	Central States Funds H&W Fund	H&W/K Surprenant/April	564.20
6/14/21	542232	Chandler, Thomas G	Reimburse/Books	40.16
6/14/21	542233	Charlie's Air Conditioning and Heating	Ice Machine Rent/Apr-Jun	846.70
			Ice Machine Rent/Jan-Jun	
			Ice Machine Rent/May	
6/3/21	542050	Cima, Lauralyn	Health Insurance June	30.24
6/3/21	541994	Clean As A Whistle LLC	WF/DQ Janitorial Services	823.36
6/1/21	1928	Clearwave Communications	Phone Svc/DQ Ext	5,188.10
			Phone Svc/Main Campus	
			Phone Svc/WF Ext	
6/3/21	542051	Cobb, Frances B	Health Insurance June	69.30
6/4/21	1930	Constellation NewEnergy Inc	Elec Svc/Main Campus	6,376.09
6/14/21	1937	Constellation NewEnergy Inc	Elec Svc/Main Campus	9,828.53
6/10/21	542140	Conway, Tifanie	Student Refunds	300.00
6/3/21	542052	Cottingham, Carl D	Health Insurance June	232.35
6/14/21	542234	Crab Orchard Golf Course Inc.	Golf Rounds	850.00
6/10/21	542141	Craddock, Alisha	Travel 3/19-4/23	283.36
6/14/21	542235	Craig, Robert H	Reimburse/Club Picnic	128.56
6/3/21	542053	Crain, Terry A	Health Insurance June	1,059.63
6/14/21	542236	Custom Tours & Travel Inc	Bus Svc/Yuma, AZ	7,150.00
6/3/21	541995	D. Stafford and Associates	CSA Training	783.75
6/14/21	542237	D.A.R.T. Design Inc.	Architect Fees/Drawings	6,900.00
6/3/21	542054	DeHoff, Mary	Health Insurance June	46.47
6/10/21	542142	Dell Marketing LP	IT Equipment	2,197.42
6/14/21	542238	Direct Energy Business Marketing	Gas Svc/Main Campus	3,989.61
6/3/21	541996	Dish Network	Satellite Service	140.50

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/10/21	542146	EAN Services LLC	Car Rental/A Shelby	9,347.77
			Car Rental/B Burnside	
			Car Rental/J Clancy	
			Car Rental/J Whitehead	
			Car Rental/K Smithpeters	
			Car Rental/L Bond	
			Car Rental/T Dalton	
			Car Rental/T Ferris	
6/14/21	542239	EAN Services LLC	Car Rental/R Orsburn	2,158.95
			Car Rental/T Rodgers	
			Car Rental/T Rogers	
			Car Rental/T Siefert	
6/7/21	1924	EFTPS	Federal Tax Deposit 6/7/21	177,796.67
6/3/21	541997	Eastbay, Inc	Men's Golf Jackets	633.00
			Men's Golf Uniforms	
6/3/21	541998	Eaton, Sara Ann	Student Worker Stipend	VOID
6/14/21	542320	Eaton, Sara Ann	Student Worker Stipend	VOID
6/3/21	542055	Ebersohl, Eric George	Health Insurance June	1,279.27
6/3/21	542056	Egelston, Roberta	Health Insurance June	1,059.63
6/3/21	541999	Egypt Trophy and Awards Inc	MAS Honors Award	53.85
6/3/21	542000	Egyptian Electric Coop Association	Elec Svc/Logan Fitness	7,381.73
6/14/21	542240	Ehlers, Teresa J	Participant/Transitional Math	250.00
6/3/21	542057	Ellett, Charles R	Health Insurance June	1,059.63
6/3/21	542001	Empire Managed Solutions	Maintenance Supplies	1,349.10
6/3/21	542058	England, David O	Health Insurance June	216.38
6/3/21	542059	English, Robert D	Health Insurance June	477.77
6/10/21	542147	Enviro-Tech Termite and Pest Control	Pest Control/WF Ext	40.00
6/14/21	542241	Enviro-Tech Termite and Pest Control	Pest Control/Annex	575.00
			Pest Control/Main Campus	
6/3/21	542060	Everingham, Shirley	Health Insurance June	232.35
6/10/21	542148	Family Lawn Care LLC	Mowing Svc 4/22	546.00
			Mowing Svc 4/29	
			Mowing Svc 4/8	
			Mowing Svc 5/13	
			Mowing Svc 5/20	
			Mowing Svc 5/27	
			Mowing Svc 5/6	
6/3/21	542061	Fell, Donna B	Health Insurance June	46.47
6/14/21	542242	Ferris, Thomas B	Reimburse/Player Travel	1,124.13
6/10/21	542149	First Presbyterian Child Development	QIF Grant Award/Final	675.00
6/14/21	542243	First Presbyterian Child Development	Reimburse/CPR Card Fees	100.00
6/10/21	542150	Fisher Scientific Education	Instructional Equipment	4,699.38
			Instructional Supplies	
			Shipping	
6/14/21	542244	Fisher Scientific Education	Instructional Supplies	96.18
6/3/21	542062	Fleming, Cecilia Kay	Health Insurance June	30.24
6/3/21	542002	Flinn Scientific Inc	Instructional Supplies	1,902.20
6/14/21	542245	Forestry Suppliers	Instructional Supplies	246.77
6/7/21	1932	Frontier	Phone Svc/CCRR	574.10
6/9/21	1934	Frontier	Phone Svc/LF Elevator	79.35
6/14/21	1935	Frontier	Phone Svc/Fire Loop	96.88

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/14/21	1938	Frontier	Phone Svc/TTY Line	112.73
6/14/21	1943	Frontier	Phone Svc/WF Ext	90.22
6/14/21	1944	Frontier	Phone Svc/Main Campus	96.88
6/14/21	542246	Fry, Amanda M	Participant/Trans Math	250.00
6/14/21	542247	Galls LLC	Safety Apparel	293.29
			Safety Apparel/Supplies	
6/3/21	542063	Gayer, Bill T	Health Insurance June	46.47
6/3/21	542003	Gilbert Huffman Prosser Hewson	Attorney Fees/Services	22,343.88
6/14/21	542248	Goodin, Theresa	Team Leader Stipend	300.00
6/14/21	542249	Graphic Impressions	ELT Recruitment Shirts	560.00
6/3/21	542064	Gray, Priscilla L	Health Insurance June	46.47
6/14/21	542250	Growing Media LLC	Contract Svc/Advertising	10,600.00
6/14/21	542251	Guy, Michelle L	Travel 3/25-5/12	175.84
			Travel 5/25-6/8	
6/3/21	542065	Haas, Carla G	Health Insurance June	1,006.45
6/3/21	542066	Hall, Ronald D	Health Insurance June	848.82
6/3/21	542067	Halstead, Jerry D	Health Insurance June	1,059.63
6/3/21	542068	Hamlin, Tom C	Health Insurance June	1,376.90
6/14/21	542252	Hammel, Kathy L	Team Leader Stipend	600.00
6/14/21	542253	Hampton Inn	Hotel Stay/Hutchison KS	3,932.04
6/3/21	542069	Hancock, Joseph R	Health Insurance June	46.47
6/3/21	542070	Harris, Barbara J	Health Insurance June	46.47
6/3/21	542071	Harris, James W	Health Insurance June	46.47
6/3/21	542072	Hart, Leila Jo	Health Insurance June	1,279.27
6/14/21	542254	Hawkins, Karin A	Team Leader Stipend	600.00
6/3/21	542073	Hays, Shirley	Health Insurance June	46.38
6/14/21	542255	Henry Schein Inc	Instructional Supplies	31.98
6/3/21	542074	Hensley, Connie S	Health Insurance June	46.47
6/10/21	542151	Herrin House of Hope	Facility Rental Jan-Jun	600.00
6/14/21	542321	Hickam, Jamie Lynn	Membership Dues	VOID
			Void Doc - AP541601	
6/14/21	542256	Hickam, Katie	Team Leader Stipend	600.00
6/3/21	542004	Higher Ed Jobs	Classified Advertising	1,775.00
6/3/21	542005	Hof, Randi R	Consulting Svc 5/18-5/24	400.00
6/10/21	542152	Hof, Randi R	Consulting Svc 5/25-6/1	410.00
6/14/21	542257	Hof, Randi R	Consulting Svc 6/2-6/7	400.00
6/3/21	542075	Horn, Charmaine A	Health Insurance June	30.24
6/14/21	542258	Hosselton, Crystal M	Travel 6/2	206.08
6/3/21	542076	House, Jane A	Health Insurance June	46.47
6/14/21	542259	Hu-Friedy Mfg Co LLC	Supplies	164.23
6/3/21	542077	Hudgens, Lisa A	Health Insurance June	1,059.63
6/3/21	542078	Hudson, Mary Ann	Health Insurance June	232.35
6/10/21	542153	Hufnagel, Julia M	Partial Reimburse/Training	36.80
6/14/21	542260	Hurley, Cylde W	Participant/Transitional Math	250.00
6/14/21	541927	ICCTA	Convention Registration	-203.00
6/3/21	542006	ICCTA	Convention Registration	150.00
6/14/21	542322	ICCTA	Convention Registration	VOID
6/14/21	542261	ICCTA - IL Community College Trustees Association	2021 Comm Coll Act Books	600.00
6/3/21	542007	ILASFAA	Membership Dues	100.00
			R.Stewart Membership	
6/14/21	542262	ILMO Products Company	Instructional Supplies	23.55



# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/8/21	1925	Illinois Dept of Revenue	State Tax Deposit 6/8/21	56,491.25
6/8/21	542202	Illinois State Disbursement Unit	Wage Garnishment	206.00
6/14/21	542263	Imaging Office Systems Inc	WebAccess.Net Fees	24,999.00
6/3/21	542079	Imhoff, Mark Allan	Health Insuarnc June	74.17
6/3/21	542008	Interstate All Battery Center	Maintenance Supplies	193.00
6/3/21	542080	Irvin, Laura R	Health Insuarnc June	46.47
6/14/21	542264	J W Pepper and Son Inc	Instructional Supplies	452.35
6/8/21	542203	JALC - IEA/NEA Chapter	IAHE Dues Deduction/May	5,251.16
6/8/21	542204	JALC Foundation	Foundation Deduction/May	915.00
6/3/21	542081	Jackson, Charles Robert	Health Insuarnc June	46.47
6/3/21	542082	Jakubco, Michael Kevin	Health Insuarnc June	153.05
6/3/21	542083	James, Barbara A	Health Insuarnc June	46.47
6/14/21	542265	Jean, Sheri A	Team Leader Stipend	300.00
6/10/21	542154	Jenzabar Inc	Renewal Year 3 of 5	264,576.00
6/14/21	542266	Jenzabar Inc	J1 Implementation	6,713.75
6/3/21	542084	Johnson, Cindy D	Health Insuarnc June	1,059.63
6/3/21	542009	Johnstone Supply	HVAC Instructional Supplies	220.93
6/10/21	542155	Johnstone Supply	Maintenance Supplies	401.32
6/14/21	542267	Jonas Software USA LLC DBA Xlerant	Budgetpak Subscription	16,537.50
6/14/21	542268	K K Stevens Publishing Co.	Cont Ed Booklets SU21	6,717.90
6/10/21	542156	KB's Outdoor Power Inc.	Grounds Supplies	1,255.08
6/14/21	542269	KB's Outdoor Power Inc.	Maintenance Supplies	122.07
6/3/21	542010	KWBW Radio	Radio Network Feed/Championship	250.00
6/3/21	542011	Kapco	Library Supplies	102.83
6/3/21	542012	Karnes, Steven D	Signage Multi Purpose Gym	800.00
6/14/21	542270	Kay's Caps Inc	Nursing Caps	915.50
6/3/21	542013	Kays, Christopher	Volleyball 3/12/21	130.00
6/3/21	542085	Kendrick, Keith D	Health Insuarnc June	1,059.63
6/10/21	542157	Kids Day Out	Partial Reimburse/Renewal	104.00
6/10/21	542158	Kimball International Marketing	Office Furniture	6,118.13
6/14/21	542271	Kimball International Marketing	Office Furniture	13,981.20
6/14/21	542272	Kirkpatrick, Eric	Team Leader Stipend	600.00
6/3/21	542086	Knight, Glenda L	Health Insuarnc June	232.35
6/3/21	542087	Korando, Judith C	Health Insuarnc June	232.35
6/3/21	542088	Krapf, Keith Alan	Health Insuarnc June	1,908.21
6/3/21	542089	Kuruc, John L	Health Insurance June	46.47
6/14/21	542273	L&P Carpet Inc	Bldg Remodel B&D Wing	9,150.00
6/8/21	542205	Laborers Local 773	Union Dues/May	437.50
6/3/21	542090	Landes, Mary H	Health Insuarnc June	46.47
6/10/21	542159	Langley, Sondra	Travel 4/6-5/13	117.04
6/3/21	542091	Lantagne, Eunice A	Health Insurance June	216.38
6/3/21	542092	Lawson, Nancy C	Health Insurance June	46.47
6/10/21	542160	Lewis, Candace	Partial Reimburse/Conference	240.00
6/14/21	542274	Lewis, Candace	QIF Grant Award/Final	1,075.59
6/14/21	542275	Lexipol LLC	Policy Manual/Training Bulletins	4,959.00
6/9/21	542214	Liberty Crane and Signs	50% Deposit/Awning	7,130.00
6/1/21	541977	Little, Mandy J	Travel Advance	167.00
6/14/21	542276	Little, Mandy J	Travel 6/3-6/5	14.52
6/8/21	542206	Logan Operational Staff Association	LOSA Dues / May	877.88
6/3/21	542014	Lowe's of Illinois Inc	Bookstore Supplies	31.19
			Maintenance Supplies	

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/14/21	542277	Lowe's of Illinois Inc	Maintenance Supplies	90.20
6/10/21	542161	Loyd, Michele Lee	Presenter/Transitional Math	1,100.00
6/10/21	542162	Luttenbacher, Melissa E	Travel 5/13	16.85
6/10/21	542163	MBI Worldwide Background Checks	Background Checks	888.25
6/3/21	542093	Maeser, Mike C	Health Insurance June	1,059.63
6/10/21	542164	Maier's Tidy Bowl Inc.	Portable Toilet Rent	49.50
6/14/21	542278	Malone's Early Learning Center	Partial Reimburse/Registration Fee	436.37
6/10/21	542165	Management, Training and Consulting	MOU Agree 4/1-6/30/21	1,152.09
			MOU Cost 4/1-6/30/21	
6/3/21	542094	Maple, Karl E	Health Insurance June	46.47
6/3/21	542095	Marrs, L Dale	Health Insurance June	69.30
6/10/21	542166	McBride, Christy D.	Travel 4/8-5/4	64.86
6/3/21	542096	McCabe, Beverly Ann	Health Insurance June	46.47
6/3/21	542097	Mees, Robert L	Health Insurance June	232.35
6/3/21	542015	Menards	Maintenance Supplies	213.05
			Shelving Supplies	
6/10/21	542167	Menards	Maintenance Supplies	71.90
6/14/21	542279	Menards	Maintenance Supplies	37.62
6/3/21	542098	Middleton, Don	Health Insurance June	232.35
6/10/21	542168	Misener, Bailey Nicole	Student Refunds	13.00
6/14/21	542280	Misner, Toby J	Team Leader Stipend	600.00
6/3/21	542016	Mississippi River Radio LLC	Advertising	2,589.00
6/14/21	542283	Mississippi River Radio LLC	Advertising	4,453.10
6/3/21	542099	Mitchell, Carol A	Health Insurance June	232.35
6/3/21	542100	Morgan, Michael	Health Insurance June	1,673.72
6/3/21	542101	Morrison, Evelyn P	Health Insurance June	46.47
6/10/21	542169	Moulton, Lydia	Logan Fitness Refund	29.03
6/14/21	542284	Mountain Valley Water of Carbondale	Water/CCRR	10.50
6/3/21	542102	Muldoon, Hugh J	Health Insurance June	46.47
6/3/21	542017	Murdale Ace Hardware	Service Call 5/26/21	250.00
6/10/21	542170	Murphysboro Park District	Facility Rental Jan-Jun	500.00
6/3/21	542018	Murry, Marilyn	Services 2/15-5/15	4,950.00
6/14/21	542285	Murry's Child Development Center	QIF Grant Award/Final	675.00
6/3/21	542019	Myers, Dustin A	Tvl 4/6/21-5/13/21	151.20
6/10/21	542171	NCI Inc	Instructional Equipment	595.49
6/14/21	542286	National Office Furniture	Office Furniture	4,664.21
6/25/21	1945	Nelnet Business Services	Monthly Services Bill	543.40
6/14/21	542287	New Readers Press	Instructional Supplies	1,478.25
6/3/21	542103	Norris, Merian	Health Insurance June	74.17
6/14/21	542288	NuWay Concrete Forms Southeast	Grounds Supplies	1,625.00
6/3/21	542104	O'Hara, Mary	Health Insurance June	232.35
6/3/21	542105	O'Neil, Marolyn S	Health Insurance June	46.47
6/14/21	542289	Oakworks Solutions	Instructional Supplies	1,070.25
6/10/21	542172	Office Depot Inc	Stockroom Supplies	2,312.55
			Supplies	
6/3/21	542020	Orthotech Sports Medical Equipment	Services and Repairs Logan Fitness	241.43
6/1/21	541978	Overstreet, Kirk E	Travel Advance	314.80
6/14/21	542290	Overstreet, Kirk E	Travel 6/4-6/5	11.00
6/14/21	542291	Owens Abatement LLC	Asbestos Abatement	47,570.00
6/3/21	542106	Page, Larry Maurice	Health Insurance June	69.30
6/3/21	542107	Palese, Janice R	Health Insurance June	46.47

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/3/21	542021	Partsmaster	Maintenance Supplies	572.70
6/3/21	542108	Patchett, Barbara J	Health Insuarnc June	46.47
6/3/21	542109	Pauls, Robin	Health Insuarnc June	1,059.63
6/10/21	542173	Peebles, Martha K	Travel 11/2-12/8/20	67.04
			Travel 2/1-3/3	
6/3/21	542110	Perkins, Marie	Health Insuarnc June	46.38
6/14/21	542292	Peyton Blewett	Nursing Pins	1,592.13
6/10/21	542174	Pitney Bowes (Reserve Account)	Reimburse Postage	6,199.34
6/10/21	542175	Pitney Bowes Inc	Move postage machine	1,130.00
6/10/21	542176	Platinum Educational Group	EMT Testing	882.00
6/10/21	542177	Pocket Nurse	Instructional Supplies	2,410.40
			Supplies/Masks & Gowns	
6/1/21	541979	Poshard, Glenn	Travel Advance	VOID
6/14/21	542323	Poshard, Glenn	Travel Advance	VOID
6/10/21	542178	Practicon Inc	Instructional Supplies	58.49
6/10/21	542179	Pritchard, Mary J	Participant/Transitional Math	250.00
6/3/21	542111	Profflet, John J	Health Insuarnc June	153.05
6/3/21	542112	Protsman, Victoria	Health Insuarnc June	113.23
6/3/21	542113	Pyle, Mildred Maxine	Health Insuarnc June	46.47
6/10/21	542180	R D McMillen Enterprises Inc	Maintenance Supplies	1,398.90
6/3/21	542022	R House Sports and Embroidery	Softball Supplies	225.00
			Softball Uniforms	
6/3/21	542114	Ragan, Faelene S	Health Insuarnc June	74.17
6/10/21	542181	Rector, Marjorie K	QIF Grant Award/Final	750.00
6/8/21	542207	Reliance Standard Life Insurance	VLTD Deduction/Jun	1,066.89
6/3/21	542023	Republic Services #732	DuQuoin Trash Pickup	998.50
			Main Campus Trash Pickup	
6/3/21	542115	Rich, Don A	Health Insuarnc June	232.35
6/3/21	542116	Richison, Debra	Health Insuarnc June	69.30
6/3/21	542117	Rivers, Jon	Health Insuarnc June	46.47
6/10/21	542182	Roth Neon Sign Co Inc	Contract Svc/Illuminated Awning	2,496.00
6/10/21	542183	Rutledge, Alprentice Pierre	Higher Reach Refund	150.00
6/14/21	542293	Ryker, Deborah K	Team Leader Stipend	600.00
6/14/21	542294	Sabens, Franciene	Team Leader Stipend	600.00
6/10/21	542184	Sagaskie, Erin	Presenter/Transitional Math	1,100.00
6/3/21	542118	Sala, John C	Health Insuarnc June	46.47
6/3/21	542119	Sala, Karen	Health Insuarnc June	46.47
6/3/21	542120	Schaubert, Janada	Health Insuarnc June	69.30
6/14/21	542295	ServPro Disaster Recovery Team	Move Back Services	478,527.68
6/10/21	542185	Sherwin-Williams Company	Maintenance Supplies	346.64
6/14/21	542296	Sherwin-Williams Company	Maintenance Supplies	1,173.90
6/10/21	542186	Silkworm Inc	Promotional Supplies	247.39
6/14/21	542297	Silkworm Inc	Promotional Items	986.40
6/8/21	542208	Simon, Russell C	Wage Garnishment	500.00
6/14/21	542298	Simpkins, Gina N	Travel 6/2	206.08
6/10/21	542187	SiteOne	Grounds Supplies	257.37
6/3/21	542121	Smillie, Billy Rae	Health Insuarnc June	232.35
6/1/21	541980	Smith, Aaron R	Travel Advance	312.56
6/14/21	542299	Smith, Aaron R	Travel 6/4-6/5	133.28
6/3/21	542122	Smith, Gary	Health Insuarnc June	30.24
6/3/21	542123	Smothers, Jack	Health Insuarnc June	232.35

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/14/21	542300	Southern Illinois Coalition for Children	Consult Svc 5/16-6/6	2,500.00
6/14/21	542301	Southern Illinois LOCAL Media Group	Advertising/Graduation	395.00
6/3/21	542024	Southern Illinois Redi-Mix Inc	HCCTP/Supplies	133.69
6/14/21	542302	Southern Illinoisan	Advertising	1,747.00
6/3/21	542025	Southside Lumber	HCCTP/Supplies	1,072.06
6/3/21	542026	Southwestern Illinois Bus Company	5/01/2021 St.Louis Community	5,125.00
			5/14/21 Wabash College	
			5/15/21 Wabach College	
			Bus Trip 5/7/21 Lincoln	
6/10/21	542188	Southwestern Illinois Bus Company	Bus Trip/St Louis Airport	1,900.00
			Bus Trip/St Louis-CVille	
6/3/21	542124	Spencer, Wendelyn Ann	Health Insuarnc June	69.30
6/14/21	542303	St Louis Boiler Supply Co	Maintenance Supplies	889.78
6/3/21	542125	Stadler, Alphonse M	Health Insuarnc June	232.35
6/10/21	542189	Stagner, Pamela H	Travel 5/13	26.44
6/14/21	542304	Stanley, Christopher Trevor	Participant/Transitional Math	250.00
6/3/21	542126	Stanley, Terry J	Health Insuarnc June	232.35
6/14/21	542305	Staples Business Credit	Office Supplies	403.66
6/14/21	1942	State Universities Retirement System	SURS 05/31/21 PR	117,641.98
6/14/21	542306	Stover, Brennan D	Reimburse/Jr Police	46.72
6/14/21	542307	Swinford Publications LLC	Advertising	500.00
6/8/21	542209	Symetra Life Insurance Company	Life Insurance/Jun	7,815.33
6/10/21	542190	Tabing, Karla	Travel 2/19-6/1	87.36
6/14/21	542308	Tanner, Jason D	Travel 5/13	26.88
6/8/21	542210	Teamsters Local 50	Union Dues/May	2,146.00
6/3/21	542027	The Home Depot Pro	Maintenance Supplies	408.82
6/10/21	542191	The Library Store Inc	Library Supplies	241.48
6/10/21	542192	The Office of the State Fire Marshal	Certificate Renewal	150.00
6/8/21	542211	The Poshard Foundation	Foundation Deduction/May	20.00
6/3/21	542028	Thermal Imaging Services	Contractual Svcs/Training	4,511.19
6/3/21	542127	Throgmorton, Barbara	Health Insuarnc June	46.38
6/14/21	542309	TimeClock Plus LLC	Timeclock	2,597.01
6/3/21	542029	Toliver, Marilyn J	Reimburse/Supplies	185.04
6/14/21	542310	Touchtone Communications	Phone Svc/CCRR	174.15
			Phone Svc/Long Distance	
			Phone Svc/WATS Line	
6/3/21	542030	Towle, Jadean	Trvl 4/30/21-5/14/21	VOID
6/14/21	542311	Towle, Jadean	Trvl 4/30/21-5/14/21	91.11
6/10/21	542193	Traditions Inc, Shawnee Hoods	Exhaust System Maintenance	295.00
6/3/21	542128	Treece, Julia L	Health Insuarnc June	232.35
6/10/21	542194	Twiggy's	Deposit/HFD Contractual Svc	2,500.00
6/10/21	542195	U S Department of Veterans Affairs	Refund Ch33 SP21/FL20	2,794.95
6/14/21	542312	U S Department of Veterans Affairs	Refund CH33 VA SP21	2,139.61
6/8/21	542212	United Way of Southern Illinois	United Way Deduction/May	10.66
6/7/21	1923	VOYA Institutional Trust Company	Annuities 5/15/21 PR	20,275.00
			Annuities 5/31/21 PR	
6/10/21	542196	VWR International LLC	Instructional Supplies	889.33
6/10/21	542197	Verizon Wireless	Hotspot/K Duty	72.02
			Hotspot/L Nagle	
6/14/21	542313	Verizon Wireless	Safety Tower Phone	120.50
6/3/21	542031	W.J. Burke Electric Company	Replace Light Fixtures	16,500.00

# John A. Logan College

## Monthly Expenditure List

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/14/21	542314	W.J. Burke Electric Company	Repair Supplies	1,410.40
			Repair Underground PVC	
6/14/21	542315	WSIL-TV	Advertising	8,650.00
6/10/21	542198	Wargel, Nina L	Travel 5/20	31.70
6/3/21	542032	Wece, Mark A	Blower for Welding Lab	50.00
6/14/21	542316	Wece, Mark A	Travel 2/2-4/30	163.52
6/14/21	542317	Wells Fargo Vendor Financial Services	Rental Equipment/June	1,420.63
6/10/21	542199	West Frankfort Public Library	Facility Rental Jan-Jun	975.00
6/3/21	542129	Williams, Christie A	Health Insurance June	46.47
6/14/21	542318	Wilson Language Training Corporation	Instructional Supplies	601.78
6/3/21	542130	Wilson, Adeline Josephine	Health Insurance June	74.17
6/14/21	542319	Withers Broadcasting of Southern Illinois	Advertising	500.00
6/3/21	542131	Yates, Glenn	Health Insurance June	232.35
6/3/21	542033	Young, Crystal N	Supplies	51.46
6/10/21	542200	Zion United Church of Christ	Facility Rental Jan-Jun	1,200.00
6/14/21	540872	McKinney, Mario	Meal Allowance	VOID
6/14/21	541385	McKinney, Mario	Meal Allowance	VOID
6/14/21	541552	Ball, Xavier	Meal Allowance	VOID
6/14/21	541554	Boyd, D'Andre	Meal Allowance	VOID
6/14/21	541557	Curry, Sydney	Meal Allowance	VOID
6/14/21	541558	Douglas Watkins, Romon Davionne	Meal Allowance	VOID
6/14/21	541623	Rueter, Grace E	Stage Manager	VOID
<b>Overall - Total</b>				<b>\$2,096,100.65</b>

# John A. Logan College

## Expenditures over \$10,000

June 1, 2021 to June 14, 2021

Check Date	Check Number	Payee	Entry Description	Check Amount
6/14/21	542295	ServPro Disaster Recovery Team	Move Back Services	478,527.68
6/10/21	1926	Central States Funds H&W Fund	Health Premium/May	343,999.70
6/10/21	542154	Jenzabar Inc	Renewal Year 3 of 5	264,576.00
6/7/21	1924	EFTPS	Federal Tax Deposit 6/7/21	177,796.67
6/14/21	1942	State Universities Retirement System	SURS 05/31/21 PR	117,641.98
6/12/21	1941	Bank of Montreal MC	May P-Card Charges	78,671.43
6/14/21	542220	Architechniques Ltd	Arch Fees/G Wing Labs	57,251.98
6/8/21	1925	Illinois Dept of Revenue	State Tax Deposit 6/8/21	56,491.25
6/14/21	542291	Owens Abatement LLC	Asbestos Abatement	47,570.00
6/14/21	542263	Imaging Office Systems Inc	WebAccess.Net Fees	24,999.00
6/3/21	542003	Gilbert Huffman Prosser Hewson	Attorney Fees/Services	22,343.88
6/7/21	1923	VOYA Institutional Trust Company	Annuities 5/15/21 PR	20,275.00
6/14/21	542267	Jonas Software USA LLC DBA Xlerant	Budgetpak Subscription	16,537.50
6/3/21	542031	W.J. Burke Electric Company	Replace Light Fixtures	16,500.00
6/14/21	542271	Kimball International Marketing	Office Furniture	13,981.20
6/14/21	542250	Growing Media LLC	Contractual Svc/Advertising	10,600.00
<b>Overall - Total</b>				<b>\$1,747,763.27</b>

# John A. Logan College

## Travel over \$2,500 and Board Travel

Board Meeting July 2021

Traveler	Travel Purpose	Description	Travel Costs			Total Travel
			Travel	Lodging	Meals	
Little, Mandy	ICCTA Convention 6/3-6/5	Normal, IL	\$ 89.52	\$ -	\$ 92.00	\$ 181.52
Smith, Aaron	ICCTA Convention 6/4-6/5	Normal, IL	\$ 266.56	\$ 133.28	\$ 46.00	\$ 445.84
Overall - Total			\$356.08	\$133.28	\$138.00	\$627.36

# John A. Logan College

## Monthly Expenditure List (J1 Format)

6/15/2021 - 6/30/2021

Check Date	Check Number	Payee	Transaction Description	Line Amount	Check Amount	Over \$10,000
06/29/21	542325	Advanced Energy Solutions Group, Inc			14,500.00	Y
			Solar Equipment-Habitat for Humanity	14,400.00		
			PPE Supplies	100.00		
06/30/21	542329	Burkhart Dental Supply Company			2,131.10	
			Instructional Materials PO 4665	581.26		
			Instructional Materials PO4665	990.70		
			Instructional Materials PO4665	69.44		
			Instructional Materials PO 4665	489.70		
06/30/21	542330	CDW Government			2,480.43	
			Printers	2,397.00		
			Printer Supplies	27.81		
			Printer Supplies	27.81		
			Printer Supplies	27.81		
06/30/21	542331	City of Du Quoin			55.40	
			DQ water 5/10/21 - 6/4/21	27.70		
			DQ water 5/10/21 - 6/4/21	27.70		
06/29/21	542326	COAEMSP			750.00	
			LSSR Evaluation Fee-Self Study	750.00		
06/30/21	542347	Connie S Robinson			47.04	
			Travel 6/17-6/22	47.04		
06/30/21	542332	Council for Opportunity in Education			3,250.00	
			Institutional Membership 9/1/20-8/31/21	1,250.00		
			Institutional Membership 9/1/20-8/31/21	2,000.00		
06/30/21	542334	Curriculum Publications Clearinghouse			271.70	
			Instructional Supplies	271.70		
06/30/21	542335	Education Solutions Development Inc			3,200.00	
			Change APECS Account Number for FY 2022	3,200.00		
06/22/21	1946	EFTPS			57,024.72	Y
			Federal Taxes	41,982.00		
			Medicare Taxes	7,068.81		
			Medicare Taxes	925.54		
			Medicare Taxes	183.81		
			Medicare Taxes	5,959.43		
			Social Security	596.13		
			Social Security	309.00		
06/30/21	542336	Egyptian Electric Coop Association			717.73	
			Electric Service 5/12-6/12/21	62.27		
			Electric Service 5/12-6/12/21	655.46		
06/30/21	542337	Enviro-Tech Termite and Pest Control			40.00	
			Enviro-Tech / Pest Control	40.00		
06/28/21	1951	Frontier			399.10	
			Phone Svc/Elevator 6/4-7/3/21	399.10		
06/30/21	542338	Garratt-Callahan Co			964.00	
			Garratt Callahan Water Treatment	964.00		
06/30/21	542339	Global Music Right, LLC			500.00	
			License 5/1/21-4/30/22	500.00		



# John A. Logan College

## Monthly Expenditure List

6/15/2021 - 6/30/2021

Check Date	Check Number	Payee	Transaction Description	Line Amount	Check Amount	Over \$10,000
06/30/21	542341	Hilary B Johnson			166.88	
			Travel 4/20-6/14	166.88		
06/24/21	1947	Illinois Dept of Revenue			21,931.62	Y
			State Taxes Payable	21,931.62		
06/29/21	542327	Illinois State Disbursement Unit			206.00	
			Child Support	206.00		
06/30/21	542340	Jordan Hicks			189.28	
			Travel 3/5-4/8	105.28		
			Travel 2/22-3/3	84.00		
06/30/21	542342	Kimball International Marketing Inc.			29,957.69	Y
			Office Furniture PO 4637	3,358.04		
			Office Furniture/Financial Aid PO4555	1,045.44		
			Office Furniture-Financial Aid PO4555	1,742.40		
			Office Furniture-Advisement PO4556	696.96		
			Office Furniture-Admissions-PO 4609	17,078.05		
			Office Furniture-Admissions-PO 4609	3,597.44		
			Office Furniture-Admissions-PO 4609	2,439.36		
06/29/21	542328	Logan Operational Staff Association			877.88	
			LOSA Dues / June	877.88		
06/30/21	542353	Mark A Wece			99.12	
			Travel 5/4-6/28	99.12		
06/30/21	542343	Melissa E Luttenbacher			107.30	
			Travel 6/22	70.90		
			Travel 6/15	36.40		
06/30/21	542352	Nina L Wargel			25.76	
			Travel 6/22	25.76		
06/30/21	542344	Office Depot Inc			497.32	
			Paint Markers	26.38		
			Paint Markers	27.08		
			Post it 4x6	14.61		
			Pilot G2 Gel Pens	41.99		
			File Jackets	17.99		
			Bowls	6.26		
			Correction Tape	8.82		
			Correction Tape	8.39		
			Cutlery	6.83		
			Facial Tissue	7.23		
			Energel Pens	18.63		
			Yellow Highlighters	2.54		
			Tape	15.98		
			Packaging Tape	18.89		
			Box Tape	167.94		
			Sharpie Markers	7.84		
			Sheet	4.60		
			Post-its	11.35		
			Plates	9.62		
			Stapler	32.99		
			Ballpoint Pens	4.17		
			Yearly Planner	15.11		

# John A. Logan College

## Monthly Expenditure List

6/15/2021 - 6/30/2021

Check Date	Check Number	Payee	Transaction Description	Line Amount	Check Amount	Over \$10,000
06/30/21	542344	Office Depot Inc			497.32	
			Inkjoy Pens	9.09		
			S-Gel Pens	12.99		
06/30/21	542345	PASCO Scientific			306.00	
			Instructional Supplies PO4651	306.00		
06/30/21	542333	Paul T Crawford			375.03	
			Travel 3/30-5/18	375.03		
06/30/21	542346	Republic Services #732			998.50	
			Republic Services	940.00		
			Republic Services	58.50		
06/25/21	542324	Shred-It			1,004.97	
			4/26/21 Regular Service	116.24		
			5/24/21 Regular Service	117.31		
			6/07/21 Off-Site Purge Custody	771.42		
06/25/21	1950	State Universities Retirement System			54,955.26	Y
			Employee Retirement Deduction	40,187.17		
			Employee Retirement Deduction-Police Off	1,049.08		
			Employee Ret Ins	2,445.03		
			Employee Purchase Service	697.00		
			Employer Ret Ins	1,407.90		
			Employer Ret Ins	497.03		
			Employer Ret Ins	118.54		
			Employer Retirement Deduction	7,655.80		
			Employer Ret Ins	238.97		
			Employer Retirement Deduction	476.15		
			Employer Ret Ins	69.01		
			Employer Ret Ins	113.58		
06/30/21	542348	Stericycle, Inc.			185.78	
			Waste Disposal 6/1/21	185.78		
06/30/21	542349	TII Technical Education Systems			1,075.00	
			Teaching Supplies PO 4617	1,075.00		
06/30/21	542350	United Parcel Service			32.81	
			UPS Inv 5E8745251 dated June 19, 2021	10.41		
			Shipping	22.40		
06/23/21	1949	VOYA Institutional Trust Company			7,563.00	
			Annuities / June	7,563.00		
06/30/21	542351	VWR International LLC			3,721.36	
			Instructional Supplies PO 4639	348.89		
			Instructional Supplies PO 4639	339.60		
			Instructional Supplies PO4639	451.84		
			Instructional Supplies PO 4639	282.72		
			Instructional Supplies PO 4639	158.34		
			Instructional Equipment PO 4639	1,423.76		
			Instructional Supplies PO 4639	517.67		
			Instructional Supplies PO 4639	130.74		

# John A. Logan College

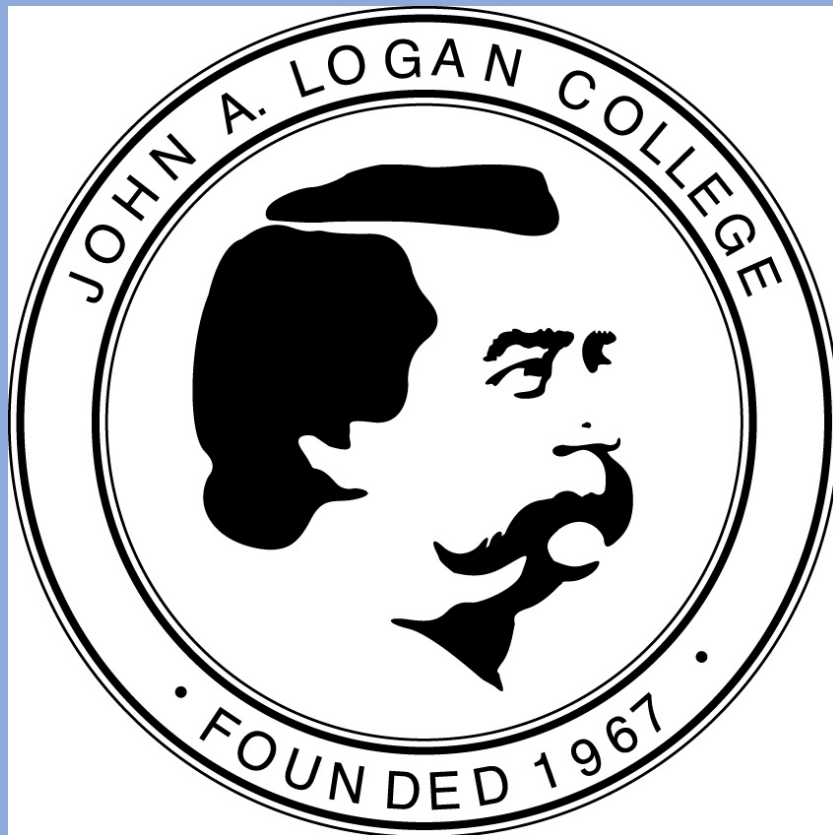
## Monthly Expenditure List

6/15/2021 - 6/30/2021

Check Date	Check Number	Payee	Transaction Description		Line Amount	Check Amount	Over \$10,000
06/30/21	542351	VWR International LLC				3,721.36	
			Instructional Supplies PO 4639		67.80		
Fund 01	40,742.21	Fund 04	0.00	Fund 10	57,024.72	Grand Total	210,607.78
Fund 02	4,895.61	Fund 05	0.00	Fund 11	0.00		
Fund 03	0.00	Fund 06	52,989.98	Fund 12	54,955.26		

# **OLD BUSINESS ITEM 9.A**

## **FY 2022 Budget**



**JOHN A. LOGAN COLLEGE  
OLD BUSINESS FOR BOARD APPROVAL**

**9.A – Adoption of FY 2022 Budget**

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**1. SUBJECT**

Adoption of 2021-2022 Budget

**2. REASON FOR CONSIDERATION**

An analysis of the FY 2022 budget is included as an attachment. Changes between the tentative budget and the proposed final budget were reported at the budget hearing. Therefore, the following resolution is recommended to be adopted by the Board of Trustees:

WHEREAS the Community College Board of John A. Logan College District No. 530, Counties of Williamson, Jackson, Franklin, Randolph, and Perry, and the State of Illinois caused to be prepared in tentative form a budget and the secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and whereas a public hearing was held as to such budget on the 27th day of July 2021. Notice of the hearing was given at least thirty days prior thereto as required by law, and all other legal requirements have been complied with.

NOW THEREFORE BE IT RESOLVED by the Community College Board of said District as follows:

SECTION 1 -- That the fiscal year of the Community College District be and the same is hereby fixed and declared to be beginning July 1, 2021, and ending June 30, 2022, and

SECTION 2 -- That the budget containing an estimate of amounts available in each fund separately and of expenditures from each, and same is hereby adopted as the budget of this Community College District for the said fiscal year.

**3. BACKGROUND INFORMATION**

The tentative budget for the 2021-2022 academic year was presented at the June 22, 2021 meeting, and a public meeting was held at 6:00 p.m., July 27, 2021, in the Conference Center, John A. Logan College, 700 Logan College Drive, Carterville, IL. Changes between the tentative and final proposed budget were stated during the budget hearing.

**4. RECOMMENDATION**

That the Board of Trustees adopt the 2021-2022 budget as recommended, and that the administration be authorized to implement this budget effective July 1, 2021.

**Staff Contact:** Stacy Buckingham



# **Annual Budget for Fiscal Year 2022**

**John A. Logan College  
Carterville, IL 62918**

**July 27, 2021**

## Summary of Fiscal Year 2022 Budget by Fund

Summary of Budget by Fund:	General		Special Revenue		
	Education Fund	Operations & Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection, Settlement Fund
<b>Fiscal Year 2022</b>					
<b>Beginning Balance</b>	\$6,050,000	\$789,000	\$2,875,000	\$32,784	\$328,500
<b>Budgeted Revenue</b>	25,562,371	4,197,248	28,155,951	51,730	2,081,500
<b>Budgeted Expenditures</b>	26,043,967	4,662,285	28,853,951	60,160	2,399,301
<b>Budgeted Transfers from (to) Other Funds</b>	(1,536,875)	(200,000)	297,000		
<b>Budgeted Ending Balance (Deficit)</b>	<b>\$4,031,529</b>	<b>\$123,963</b>	<b>\$2,474,000</b>	<b>\$24,354</b>	<b>\$10,699</b>

Summary of Budget by Fund:	Debt Service	Capital Projects	Proprietary Fund
	Bond & Interest Fund	Operations & Maintenance Fund (Restricted)	Auxiliary Enterprises Fund
<b>Fiscal Year 2022</b>			
<b>Beginning Balance</b>	\$73,719	\$9,650,000	\$425,000
<b>Budgeted Revenue</b>	4,916,035	9,758,232	1,192,960
<b>Budgeted Expenditures</b>	4,916,610	12,635,289	2,741,033
<b>Budgeted Transfers from (to) Other Funds</b>	0	200,000	1,239,875
<b>Budgeted Ending Balance (Deficit)</b>	<b>\$73,144</b>	<b>\$6,972,943</b>	<b>\$116,802</b>

The official budget which is accurately summarized in this document is being presented for approval to the Board of Trustees on July 27, 2021.

**Attest:**

\_\_\_\_\_  
Secretary, Board of Trustees

## Summary of Fiscal Year 2022 Estimated Revenues

	Education Fund	Operations and Maintenance Fund	Total Operating Funds	% of Total
<b>Operating Revenues By Source:</b>				
<b>Local Government Sources:</b>				
Current Taxes	\$5,950,000	\$990,000	\$6,940,000	23.32%
Corporate Personal Property Replacement Tax	\$600,000		600,000	2.02%
<b>TOTAL LOCAL GOVERNMENT</b>	<b>\$6,550,000</b>	<b>\$990,000</b>	<b>\$7,540,000</b>	<b>25.34%</b>
<b>State Governmental Sources:</b>				
ICCB Base Operating Grants	\$2,080,827	\$979,213	\$3,060,040	10.28%
ICCB Equalization Grants	4,448,805	2,093,555	6,542,360	21.99%
ICCB Performance Allocation Grant	10,000		10,000	0.03%
ICCB Veterans Grant	92,000		92,000	0.31%
ICCB-CTE Vocational Education	381,239		381,239	1.28%
<b>TOTAL STATE GOVERNMENT</b>	<b>\$7,012,871</b>	<b>\$3,072,768</b>	<b>\$10,085,639</b>	<b>33.89%</b>
Grant Admin Fees	\$200,000	\$80,000	\$280,000	0.94%
Federal Stimulus Funds-HEERF	\$1,400,000		\$1,400,000	4.70%
<b>TOTAL FEDERAL FUNDS</b>	<b>\$1,600,000</b>	<b>\$80,000</b>	<b>\$1,680,000</b>	<b>5.64%</b>
<b>Student Tuition and Fees:</b>				
Tuition	\$9,500,000		\$9,500,000	31.92%
Fees	816,500		816,500	2.74%
<b>TOTAL TUITION AND FEES</b>	<b>\$10,316,500</b>	<b>\$0</b>	<b>\$10,316,500</b>	<b>34.66%</b>
<b>Other Sources:</b>				
Sales and Service Fees	\$28,500		\$28,500	0.10%
Facilities Revenue		\$36,980	36,980	0.12%
Investment Revenue	35,000	2,500	37,500	0.13%
Other Sources	19,500	15,000	34,500	0.12%
<b>TOTAL OTHER SOURCES</b>	<b>\$83,000</b>	<b>\$54,480</b>	<b>\$137,480</b>	<b>0.47%</b>
<b>TOTAL FY 2022 BUDGETED REVENUE</b>	<b>\$25,562,371</b>	<b>\$4,197,248</b>	<b>\$29,759,619</b>	<b>100.00%</b>
<b>Less Nonoperating Items:</b>				
Tuition Chargeback Revenue	\$0		\$0	
<b>ADJUSTED REVENUE</b>	<b>\$25,562,371</b>	<b>\$4,197,248</b>	<b>\$29,759,619</b>	



## Summary of Fiscal Year 2022 Operating Budgeted Expenditures

	Education Fund	Operations and Maintenance Fund	Total Operating Funds	% of Total
<b><u>BY PROGRAM:</u></b>				
Instruction	\$10,443,579		\$10,443,579	32.19%
Academic Support	2,422,667		2,422,667	7.47%
Student Services	2,777,876		2,777,876	8.56%
Public Service	728,630		728,630	2.25%
Operation & Maintenance of Plant		\$4,303,859	4,303,859	13.27%
Institutional Support	6,649,990	358,426	7,008,416	21.60%
Scholarships, Student Grants, Waivers	3,021,225		3,021,225	9.31%
<b>TRANSFERS</b>	1,536,875	200,000	1,736,875	5.35%
<b>Total FY 2022 Budgeted Expenditures</b>	<b>\$27,580,842</b>	<b>\$4,862,285</b>	<b>\$32,443,127</b>	<b>100.0%</b>
Less Nonoperating Items:				
Tuition Chargeback	\$0		\$0	
<b>ADJUSTED EXPENDITURES</b>	<b>\$27,580,842</b>	<b>\$4,862,285</b>	<b>\$32,443,127</b>	
<b><u>BY OBJECT:</u></b>				
Salaries	\$16,589,023	\$2,523,495	\$19,112,518	58.91%
Employee Benefits	2,050,288	386,091	2,436,379	7.51%
Contractual Services	1,881,681	399,669	2,281,350	7.03%
General Materials & Supplies	1,479,264	339,576	1,818,840	5.61%
Conference & Meeting Expense	451,065	7,900	458,965	1.41%
Fixed Charges	11,687	27,308	38,995	0.12%
Utilities	2,580	783,230	785,810	2.42%
Capital Outlay	20,000	145,016	165,016	0.51%
Other	3,458,379	0	3,458,379	10.66%
Provision for Contingency	100,000	50,000	150,000	0.46%
<b>TRANSFERS</b>	1,536,875	200,000	1,736,875	5.35%
<b>Total FY 2022 Budgeted Expenditures</b>	<b>\$27,580,842</b>	<b>\$4,862,285</b>	<b>\$32,443,127</b>	<b>100.0%</b>
Less Nonoperating Items:				
Tuition Chargeback	\$0		\$0	
<b>ADJUSTED EXPENDITURES</b>	<b>\$27,580,842</b>	<b>\$4,862,285</b>	<b>\$32,443,127</b>	

## Fiscal Year 2022 Budgeted Expenditures

<u>Education Fund:</u>	<u>Appropriations</u>	<u>Totals</u>
<b>INSTRUCTION</b>		
Salaries	\$8,495,136	
Employee Benefits	799,660	
Contractual Services	228,982	
General Materials & Supplies	396,292	
Conference & Meeting Expense	137,975	
Fixed Charges	0	
Utilities	2,580	
Capital Outlay	0	
Other	362,954	
Contingency	20,000	
		<b>\$10,443,579</b>
<b>ACADEMIC SUPPORT</b>		
Salaries	\$1,701,258	
Employee Benefits	291,891	
Contractual Services	190,341	
General Materials & Supplies	177,050	
Conference & Meeting Expense	54,940	
Fixed Charges	7,187	
Capital Outlay	0	
Other	0	
		<b>2,422,667</b>
<b>STUDENT SERVICES</b>		
Salaries	\$2,100,294	
Employee Benefits	320,490	
Contractual Services	67,635	
General Materials & Supplies	162,097	
Conference & Meeting Expense	48,510	
Fixed Charges	0	
Capital Outlay	0	
Other	58,850	
Contingency	20,000	
		<b>2,777,876</b>
<b>PUBLIC SERVICE</b>		
Salaries	\$578,643	
Employee Benefits	44,777	
Contractual Services	21,120	
General Materials & Supplies	67,390	
Conference & Meeting Expense	12,100	
Fixed Charges	4,500	
Other	100	
		<b>728,630</b>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$3,713,692	
Employee Benefits	593,470	
Contractual Services	1,373,603	
General Materials & Supplies	676,435	
Conference & Meeting Expense	197,540	
Capital Outlay	20,000	
Other	15,250	
Contingency	60,000	
		<b>6,649,990</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, WAIVERS</b>		
Other	\$3,021,225	
		<b>3,021,225</b>
<b>TRANSFERS</b>		<b>1,536,875</b>
<b>GRAND TOTAL</b>		<b>\$27,580,842</b>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Operations and Maintenance Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	\$2,252,105	
Employee Benefits	340,800	
Contractual Services	380,969	
General Materials & Supplies	322,131	
Conference & Meeting Expense	2,300	
Fixed Charges	27,308	
Utilities	783,230	
Capital Outlay	145,016	
Other	0	
Provision for Contingency	<u>50,000</u>	<u><b>\$4,303,859</b></u>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	271,390	
Employee Benefits	45,291	
Contractual Services	18,700	
General Materials & Supplies	17,445	
Conference & Meeting Expense	5,600	
Capital Outlay	<u>0</u>	<u><b>358,426</b></u>
<b>TRANSFERS</b>		<b>200,000</b>
<b>GRAND TOTAL</b>		<u><u><b>\$4,862,285</b></u></u>

## Fiscal Year 2022 Estimated Revenues

<b><u>Restricted Purposes Fund:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>State Governmental Sources</b>		
ICCB Adult Education	325,000	
ICCB Career and Technical Education	50,000	
ISBE Grants	200,000	
Other Illinois Governmental Sources	<u>3,500,000</u>	
<b>TOTAL STATE GOVERNMENT</b>		<b>\$4,075,000</b>
<b>Federal Governmental Sources</b>		
Department of Education	\$21,580,951	
Department of Labor	200,000	
Department of Health and Human Services	2,100,000	
Federal Sources-Other	<u>200,000</u>	
<b>TOTAL FEDERAL GOVERNMENT</b>		<b><u>24,080,951</u></b>
		<b>28,155,951</b>
<b>TRANSFERS</b>		<b><u>297,000</u></b>
<b>GRAND TOTAL</b>		<b><u><u>\$28,452,951</u></u></b>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Restricted Purposes Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>INSTRUCTION</b>		
Salaries	\$450,000	
Employee Benefits	60,000	
Contractual Services	100,000	
General Materials & Supplies	200,000	
Conference & Meeting Expense	50,000	
Fixed Charges	20,000	
Capital Outlay	100,000	
Other	200,000	<b>\$1,180,000</b>
<b>ACADEMIC SUPPORT</b>		
Salaries	\$325,000	
Employee Benefits	30,000	
Contractual Services	65,000	
General Materials & Supplies	200,000	
Conference & Meeting Expense	30,000	
Capital Outlay	200,000	
Other	100,000	<b>950,000</b>
<b>STUDENT SERVICES</b>		
Salaries	\$325,000	
Employee Benefits	100,000	
Contractual Services	60,000	
General Materials & Supplies	70,000	
Conference & Meeting Expense	60,000	
Capital Outlay	40,000	
Other	100,000	<b>755,000</b>
<b>PUBLIC SERVICE</b>		
Salaries	\$1,200,000	
Employee Benefits	300,000	
Contractual Services	250,000	
General Materials & Supplies	100,000	
Conference & Meeting Expense	75,000	
Fixed Charges	30,000	
Utilities	30,000	
Capital Outlay	20,000	
Other	450,000	<b>2,455,000</b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	150,000	
Employee Benefits	15,000	
Contractual Services	53,000	
General Materials & Supplies	100,000	
Fixed Charges	50,000	<b>368,000</b>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$150,000	
Employee Benefits	450,000	
Contractual Services	205,000	
General Materials & Supplies	400,000	
Conference & Meeting Expense	10,000	
Capital Outlay	150,000	
Other	50,000	
Provision for Contingency	400,000	<b>1,815,000</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS</b>		
Salaries	\$100,000	
Financial Aid	21,230,951	<b>21,330,951</b>
<b>GRAND TOTAL</b>		<b><u>\$28,853,951</u></b>

## Fiscal Year 2022 Estimated Revenues

<b><u>Audit Fund:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>Local Government Sources</b>		
Current Taxes	<u>\$51,480</u>	<u><b>\$51,480</b></u>
<b>Other Sources</b>		
Investment Revenue	<u>\$250</u>	<u><b>\$250</b></u>
<b>GRAND TOTAL</b>		<u><u><b>\$51,730</b></u></u>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Audit Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>INSTITUTIONAL SUPPORT</b>		
Contractual Services	<u>\$60,160</u>	<u><b>\$60,160</b></u>
<b>GRAND TOTAL</b>		<u><u><b>\$60,160</b></u></u>

Note: Expenditures include both audit and actuarial services.

## Fiscal Year 2022 Budgeted Revenues

<b><u>Liability, Protection and Settlement Fund:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>Local Government Sources</b>		
Current Taxes	\$2,079,000	<u>\$2,079,000</u>
<b>Other Sources</b>		
Investment Revenue	\$2,500	<u>2,500</u>
<b>GRAND TOTAL</b>		<u><u>\$2,081,500</u></u>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Liability, Protection and Settlement Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	\$779,393	
Employee Benefits	95,869	
Contractual Services	21,900	
General Materials & Supplies	66,147	
Conference & Meeting Expense	17,450	
Capital Outlay	42,000	<u>\$1,022,759</u>
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$82,971	
Employee Benefits	652,971	
Contractual Services	75,600	
General Materials & Supplies	10,000	
Fixed Charges	405,000	
Capital Outlay	125,000	
Contingency	25,000	<u>1,376,542</u>
<b>GRAND TOTAL</b>		<u><u>\$2,399,301</u></u>

## Fiscal Year 2022 Budgeted Revenues

<b><u>Bond and Interest Fund:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>Local Government Sources</b>		
Current Taxes	<u>\$4,914,235</u>	<u>\$4,914,235</u>
<b>Other Sources</b>		
Investment Revenue	<u>\$1,800</u>	<u>1,800</u>
<b>TRANSFERS</b>		<u>0</u>
<b>GRAND TOTAL</b>		<u><u>\$4,916,035</u></u>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Bond and Interest Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>INSTITUTIONAL SUPPORT</b>		
Principal Expense	\$3,905,000	
Interest Expense	1,009,235	
Other	<u>2,375</u>	<u>\$4,916,610</u>
<b>GRAND TOTAL</b>		<u><u>\$4,916,610</u></u>



## Fiscal Year 2022 Budgeted Revenues

<b><u>Operations and Maintenance Fund-Restricted:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>Local Government Sources</b>		
Current Taxes	\$963,371	<b>963,371</b>
<b>Federal Sources</b>		
Transportation Grants	\$750,000	
Economic Development Grant	\$8,000,000	<b>8,750,000</b>
<b>Other Sources</b>		
Investment Revenue	15,000	
Lease Revenue	29,861	<b>44,861</b>
<b>TRANSFERS</b>		<b>\$200,000</b>
<b>GRAND TOTAL</b>		<b>9,958,232</b>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Operations and Maintenance Fund-Restricted:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>INSTITUTIONAL SUPPORT</b>		
Contractual Services	\$250,000	
Capital Outlay	\$12,385,289	<b>\$12,635,289</b>
<b>GRAND TOTAL</b>		<b>\$12,635,289</b>

## Fiscal Year 2022 Budgeted Revenues

<b><u>Auxiliary Enterprises Fund:</u></b>	<b><u>Revenues</u></b>	<b><u>Totals</u></b>
<b>Other Sources</b>		
Federal Stimulus HEERF Funds	\$200,000	
Public Service Fees	\$77,000	
Student Activity Fee	335,000	
Sales and Service Fees	520,860	
Facility Revenue	60,000	
Other	<u>100</u>	<b>1,192,960</b>
<b>TRANSFERS</b>		<b><u>1,239,875</u></b>
<b>GRAND TOTAL</b>		<b><u><u>\$2,432,835</u></u></b>

## Fiscal Year 2022 Budgeted Expenditures

<b><u>Auxiliary Enterprises Fund:</u></b>	<b><u>Appropriations</u></b>	<b><u>Totals</u></b>
<b>PUBLIC SERVICE</b>		
Salaries	\$503,102	
Employee Benefits	78,765	
Contractual Services	28,470	
General Materials & Supplies	73,900	
Conference & Meeting Expense	5,550	
Utilities	95,000	
Capital Outlay	24,000	
Other	<u>35,000</u>	<b>\$843,787</b>
<b>INDEPENDENT OPERATIONS</b>		
Salaries	\$558,372	
Employee Benefits	70,925	
Contractual Services	176,787	
General Materials & Supplies	155,671	
Conference & Meeting Expense	139,149	
Fixed Charges	159,242	
Scholarships	110,000	
Other	<u>12,100</u>	<b>\$1,382,246</b>
<b>INSTITUTIONAL SUPPORT</b>		
General Materials & Supplies	\$50,000	
Provision for Contingency	<u>25,000</u>	<b>\$75,000</b>
<b>SCHOLARSHIPS, STUDENT GRANTS, WAIVERS</b>		
Other-Waivers	<u>\$440,000</u>	<b><u>\$440,000</u></b>
<b>GRAND TOTAL</b>		<b><u><u>\$2,741,033</u></u></b>



# **Budget Analysis Fiscal Year 2022**

**John A. Logan College**

**Carterville, IL 62918**

July 27, 2021

**JOHN A. LOGAN COLLEGE**  
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**FY 2022**

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# **Budget Calendar – FY 2022**

## **FEBRUARY**

- New budget version created in budgeting software
- Historical data for FY 2019 & FY 2020 actual expenditures & FY 2021 budget imported in software
- Salary and fringe benefit projections started

## **MARCH & APRIL**

- Refresher trainings with Budget Officers through Microsoft Teams, March 15 - 31, 2021
- Board Finance Committee meeting to discuss budget and stimulus funds, April 6, 2021
- Perform initial revenue projections
- Budget Officers work to build detailed departmental budgets and justify requests
- Budget Officers submit departmental budgets to respective Deans
- Deans meet with division heads to review budgets and perform adjustments

## **MAY**

- Initial projection of FY 2021 ending fund balances
- Updated salary and fringe benefit projections

## **JUNE**

- Memo from ICCB showing a flat state budget allocation signed by the Governor, 6/1/21
- Updated tuition and fee revenues based on more current summer and fall numbers
- Additional budget analysis and discussion by Administration
- Updated projected FY 2021 ending fund balances prior to tentative budget
- Legal budget preparation by the Interim Vice-President for Business Services
- ICCB notification of individual college allocations for Base operating & Equalization funds, 6/21/21
- Tentative budget submitted to Board of Trustees, June 22, 2021
- Notification in local newspaper
- Tentative budget put on public display for a 30-day inspection period, 6/23/21

## **JULY**

- Updated projected state revenues and property tax revenues prior to final proposed budget
- Budget meeting with Board Finance Committee, July 26, 2021
- Public budget hearing, July 27, 2021 6:00 p.m.
- Proposed final budget submitted to the Board of Trustees for consideration, July 27, 2021

**FACTORS AFFECTING FY 20202 BUDGET PROCESS:**

On June 1<sup>st</sup> the College received notification that the Governor had signed a state budget with 0% increases for higher education. With complicated funding formulas, colleges were told this could mean individual allocations of plus or minus 3% to 5% of the prior year. On June 21<sup>st</sup>, the College received notice from the ICCB of budget allocations for its significant state funding sources. Base Operating Grants, Equalization, and the CTE Vocational grant were allocated at \$3,060,040, \$6,542,360, and \$381,239, respectively. This is an overall increase of \$494,421 or 5.21% from prior funding. However, a significant portion of this total increase, \$413,742, resulted from the conclusion of a 5-year repayment schedule to the ICCB for prior credit hour issues. This information helps improve the accuracy of final revenue projections and adjustments to actual were made between the tentative and the proposed final budget.

The interest environment has not recovered, and the extremely low fed funds rate has resulted a reduction of anticipated interest on investments equal to \$196,500. Statewide enrollment trends and credit hour generation continue to be on the decline. The College has to continue to be very cautious with its tuition and fee estimates as this revenue source has more uncertainty than property taxes or State revenue. Even with continued declines, student tuition/fee revenue is the single largest resource in the budget at just under 35%.

As with the last several years, attrition planning were again factors in this budget process. Retirements include five full-time Faculty members, three Professional staff, one Executive Support staff, and one Building Maintenance employee. All employee groups were reviewed for potential savings related to pending retirements. This budget also includes funding for some new positions such as a Dean of Institutional Effectiveness, Data Analyst, Risk Manager, Coordinator of Marketing, C & I Coordinator, Aquatic Manager, and a part-time Ethics Officer. The College will have new full-time faculty hires for fall 2021 in Biology, Communication, Construction Management, and Nursing. Salary increases for each employee group and a health insurance increase of 8% were factored into the FY 2022 budget.

Technology needs are a significant factor in the budget process. This budget strengthens the College's defenses against cyber-attacks with security software. It also takes into consideration the need for a new phone system and a move towards a VoIP system. The current phone system is past its useful life. It includes \$225,000 for classroom AV technology upgrades and \$30,000 for lab computers from technology fee funds. The remaining \$25,000 of estimated technology fees along prior year tech funds that have been carried forward in this budget will be used to purchase three modules of CourseLeaf software that includes a catalog management system and other features.

**INSTITUTIONAL ACCOMPLISHMENTS EXPECTED IN FY 2022:**

- Implementation three modules of CourseLeaf Management Software
- Implement online student assessment software as an evaluation tool
- Submission of an application for an Economic Development Administration (EDA) grant for the construction of a CTE Welding/CNC facility and renovation of current CTE program areas.
- Implement a student laptop loaner program
- Implement professional development targeted at new faculty hires
- Grow summer youth camps in Community Education
- Complete the following site development and in-progress renovation projects:
  - Construction of bicycle/pedestrian path through campus funded primarily through the Illinois Transportation Enhancement Program and the Illinois Department of Transportation
  - Install a new roof on the G building and also the Logan Practice Facility
  - Drain and dredge Hoffard pond to facilitate water flow and improved drainage
  - Rehabilitation of two cooling tower units
  - Complete the west entry renovation to include elevator relocation and mezzanine.
  - Complete the \$1.3 million pedestrian pathway project from the west entry to athletic facilities to include development of a gathering space around the relocated bell tower
  - Complete the design for the \$5.1 million expansion of the west entry to create the new “front door” to campus using the \$3.8 million capital grant from the State of Illinois

**BUDGET GOALS:**

- Departmental Budget Officers fully engaged in budgeting process
- Continue to provide line item detail and justification of expenditures
- Deans and Division Heads perform a detailed review of total departmental expenditures
- Historical comparison to both the prior year’s budget and also to actual expenditures
- Expenditures properly allocated to reflect appropriate department and expense category
- Support institutional technology and data needs
- Provide reasonable revenue estimates based on enrollment trends, EAV data, and ICCB data
- Utilize reporting capabilities both during budget development and creation of a legal budget

## STRATEGIC PLAN GOALS / ITEMS EMPHASIZED IN FY 2022 BUDGET:

A Strategic Plan Task Force was created to develop a One-Year 2021 – 2022 Strategic Plan and was presented to the Board of Trustees in May. While most of the budget development took place prior to the completion of the plan, there are still several areas in this budget that will support the actions necessary to move this plan forward. The budget process for FY 2023 will work in conjunction with the future five-year strategic plan.

- Enrollment:
  - Recruitment department was created to centralize efforts
  - Data Analyst position
  - Hanover Research consulting and analytics
  - CourseLeaf management software – catalog, curriculum, syllabi
  - Orientations for high school students
  - Saturday signup day enrollment blitz
- Communication:
  - Marketing Coordinator position to disseminate information through social media
  - Pursue a new text messaging system for students and employees
- Culture and Morale:
  - Professional development Activities
- Diversity and Inclusion:
  - Workshops and speakers
- Infrastructure:
  - Restore the College's PA emergency alert system
  - Campus refresh painting and carpeting
  - Furniture replacement cycle
  - Cyber-security software
  - VoIP phone system

## *Mission Statement*

We are a diverse learning and teaching community committed to improving individual life and society through high-quality, accessible educational programs and engaged learning opportunities.



## **BUDGET MESSAGE – JULY 2021**

*By Stacy Buckingham, Interim Vice-President of Business Services:*

Even with the state budget impasse that began in FY 2016 and continued for 793 days, I believe that John A. Logan College has now faced its toughest times with two devastating events happening very close together. The impact of COVID-19 began in March of 2020 and was followed by a transformer fire that happened in August of 2020 on the first day of fall classes. The fire displaced employees and services from 170,000 square feet of space on two floors in the heart of the Student Services, the Humanities wing, and Athletic spaces. With restoration essentially complete and staff fully returning to campus, we now look to FY 2022 to start a rebuilding process.

The College normally has three main sources of operating revenue: student tuition and fees, IL state funding, and local property taxes. This budget year the College will also rely on federal Higher Education Emergency Relief Funds (HEERF) to offset lost revenues due to impacts from COVID-19 and low enrollment. The budget estimates \$1.4 million in the Education fund for lost revenue recovery and \$200,000 in the Auxiliary fund from its HEERF allocation. The College has also received HEERF allocations to disburse student emergency grants which began in Spring of 2020 and will continue through FY 2022.

With just over a 2% estimated growth in EAV and an allowance for uncollected taxes of only 2%, property tax revenue has been budgeted at an increase of \$300,000 from the prior year. The budget for tuition and fees has been reduced by \$513,500 or 4.74% to adjust to the enrollment impact of the COVID-19 pandemic. This reduction is somewhat mitigated by the proactive 4-year tuition plan approved by the Board of Trustees in FY2020, which includes a \$8 per credit hour increase in tuition for FY2022. Tuition/student fee revenue has maintained its proportion of total revenues consistently over the last several years at 35%. Essentially, losses in credit hour generation and associated revenue have been held proportional to reductions in state revenues which are budgeted at 34%. Total anticipated operating revenues are \$29,759,619 which is an increase of almost \$1.7 million.

The FY 2022 budget illustrates that 68.5% of operating revenues are connected to enrollment either through student tuition and fees or state funding formulas. The Administration recognizes that federal funds are only a temporary solution to offset enrollment declines and that true enrollment recovery with credit hour growth is crucial to the long-term financial health of the College.

As we have spoken of before, FY 2022 has some positive financial aspects. The College no longer has reductions in state funding associated with the 5-year repayment plan. In addition, expenditures associated with the implementation of the new ERP system are coming to a conclusion and savings will slowly begin to materialize due to lower costs associated with the software as a service model of operating, and the College no longer has a debt certificate repayment.

Expenditures are anticipated to increase by 0.23% or \$73,409 over last fiscal year. The largest dollar increases are in salaries and benefits, which is associated with contractual and policy increases

along with some new budgeted positions with savings in other expenditure areas. Projected operating expenditures total \$32,443,127.

The minimal increase in expenditures along with revenue gains work to reduce this budgeted deficit by \$1.6 million as compared to the prior year. If every budgeted dollar were spent, this would result in an operating deficit of \$2,683,508 which includes \$150,000 of contingency funds. In such case, the ending accrual-based reserves would be just under \$4.1 million. Assuming that the \$1.7 million in budgeted transfers to other funds will be carried out as planned, the College would need 8.75% in expenditure underspend to eliminate the budgeted operating deficit.

We will continue our history of sound financial planning and excellent service to our students and the surrounding communities. The resources in this budget will allow the College to continue the commitment to its mission by improving individual life and society through high quality, accessible educational programs, and engaged learning opportunities.

*Stacy Buckingham*

Interim Vice-President for Business Services  
John A. Logan College

**OPERATING FUND DESCRIPTIONS:**

John A. Logan College has two Operating funds: The Education Fund and the Operations and Maintenance Fund. The Education fund works in combination with the Operations and Maintenance fund to make up the College's General Fund.

**EDUCATION FUND:**

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs of the college. This fund supports all instructional programs, provides numerous forms of student services, and has a public service component as well as providing institutional support. In addition, it includes funds for student scholarships and tuition waivers.

**OPERATIONS AND MAINTENANCE FUND:**

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed. It also supports the expenditures related to the College's purchasing and receiving functions.



## **OPERATING FUNDS RESOURCE INFORMATION FY 2022**

The current operating revenue projection of \$29,759,619 reflects an \$1,694,921 or a 6.04% increase as compared to \$28,064,698 budgeted for FY 20201. This projection is still significantly below the funding levels the College received for many years. During a stretch from FY 2007 to FY 2015, the College's actual operating revenues ranged from a low of \$31m to a high of \$36m. These more recent reductions are due to lost funding from the State of Illinois and from reductions in student tuition.

### **LOCAL GOVERNMENT SOURCES: \$7,540,000 or 25.34% of Budgeted Operating Revenues:**

Property tax revenues are budgeted to be \$6,940,000 or 23.32% of operating revenues. This amount is a projected budgeted increase of \$300,000 or a 4.52%. At the time of the proposed final budget estimate, actual EAV numbers were received from the three counties for the 2020 tax year payable in 2021. The other two counties were estimated at the same amounts as the prior year. These numbers reflect an estimated 2.33% EAV increase from the prior year. The maximum allowed tax rates of .30 and .05 were assumed for the Education fund and the Operations and Maintenance fund, respectively.

After taxes were estimated, a 2% allowance for uncollected taxes has been assumed, due to economic hardships from COVID-19. The 2020 tax year is applied 100% toward the FY 2022 fiscal year. A table later in the document on page 17, shows both this year's calculation and historical EAV's.

In other local sources, Corporate Personal Property Replacement Tax is budgeted at \$600,000 which represents 2.02% of total operating revenues. This is a budgeted increase of \$35,000 as compared to the prior year's budget. This increase in CPPRT is conservative based on FY 2021 actual funding levels.

### **STATE GOVERNMENTAL SOURCES: \$10,085,639 or 33.89% of Budgeted Operating Revenues:**

Based on allocation data from the ICCB for FY 2022 funding levels, the entire Community College system will receive allocations of \$179,940,200 for Base Operating Grants and \$71,203,900 for Equalization funding from the State. In addition, \$4,264,400 was also allocated for Veterans Grants to be disbursed among all the Colleges. System allocations were flat as compared to FY 2021.

Even with Statewide funding flat as compared to the prior year, due to the nature of the funding formula, some colleges will still receive increases while others will receive less funding than in fiscal year FY 2021. The formula takes into consideration the number of credit hours, generated, types of credit hours, the amount of local revenues, and in-district hours. State revenue sources reflect a historical decline in budgeted revenue as compared to many past years.

For FY 2022, ICCB Base Operating grant funds are allocated for John A. Logan College at \$3,060,040. This is 10.28% of total budgeted operating funds which is an increase of \$89,900 or 3.03% from the FY 2021 budget. However, FY 2021 had a deduction of \$185,584 for the final repayment of prior credit

hours. With the state budget being flat and no remaining repayment, the funding formula reflects a loss of credit hour generation.

Equalization dollars were allocated at \$6,542,360. This accounts for 21.99% of expected revenue which is an increase of \$441,843 or 7.24% from the prior year's budget. A portion of this increase resulted from the end of a 5-year repayment of prior credit hours which was \$228,158 for FY 2021. Internally, Base Operating and Equalization grants were allocated to support the Education fund and to the Operations and Maintenance Fund.

FY 2022 CTE total system funding was also flat in the Governor's budget. ICCB Vocational grants for CTE programs are budgeted at \$381,239 for FY 2022 which is a decrease with the prior budgeted amount of \$418,561. This amount is based on the College's known FY 2022 allocation received from the ICCB which reflects a funding formula decrease in credit hour generation.

While individual allocations are still unknown, the College is estimating it will receive \$92,000 for a special designated Veterans grant which is the same allocation it received the prior year. With a flat Community College system allocation of only \$359,000 for Performance Based funding, the College is estimating its share of Performance revenue at a nominal \$10,000. This Performance funding is based on completion data and other metrics and varies each year.

#### **TUITION AND STUDENT FEES: \$10,316,500 or 34.66% of Budgeted Operating Revenues:**

For FY 2022, the in-district tuition rate is at \$133 per credit hour along with a \$5 per hour technology fee. Student tuition of \$9,500,000 and fees of \$816,500 total \$10,316,500 in student revenue. This is compared to total student revenue of \$10,830,000 budgeted for the prior year. This is a projected decrease of \$513,500 or 4.74% from the prior budget. Calculations of student revenue were performed by looking at where FY 2021 revenue numbers are estimated to finish and factoring in the \$8 per hour tuition increase with an assumption of flat credit hour generation.

As mentioned before, the \$5 per hour technology fee revenue projected at \$280,000 will be divided to support three areas: classroom technology upgrades for 22 rooms, Nursing lab computer replacements at the DQ Extension Center, and the remaining funds to assist with CourseLeaf software solutions.

The Administration has had to look at factors that continue to force reductions in tuition estimates. With the continued statewide trends of enrollment decline and lost credit hour generation, tuition and fees are more volatile than in the past. The pandemic has added greatly to this uncertainty.

**FEDERAL GOVERNMENT REVENUE SOURCES:**

The College has been awarded funds from the Higher Education Emergency Relief (HEERF) fund. The award of HEERF II funds is \$4 million dollars and will be used primarily to recover lost revenues from tuition, student fees, and auxiliary services. The lost revenue calculation began with the effective date of the declaration which was as of March 13, 2020. This resulted in a prorated calculation for FY 2020, along with a calculation for FY 2021, and will follow into FY 2022. For this budget year, \$1,400,000 and \$200,000 has been estimated for lost revenue recovery. The HEERF funds are a temporary revenue source.

In addition, this budget reflects \$280,000 of operating revenue from the federal grants that provide indirect cost allocations. In prior years, these funds were utilized to offset salary expenses personnel who assist with the Administration of grants. The College has changed its accounting practice to recognize these funds directly into the operating funds.

**OTHER REVENUE SOURCES: \$137,480 or 0.47% of Budgeted Operating Revenues:**

Remaining sources of budgeted operating revenue include sales and service fees of \$28,500, interest income of \$37,500 (includes an estimated \$15,000 transfer of working cash interest), facilities revenue of \$36,980 based on two rental agreements with SIU Head Start and the Nature Conservancy and conference and meeting room fees. There is also \$34,500 in other various nominal sources.

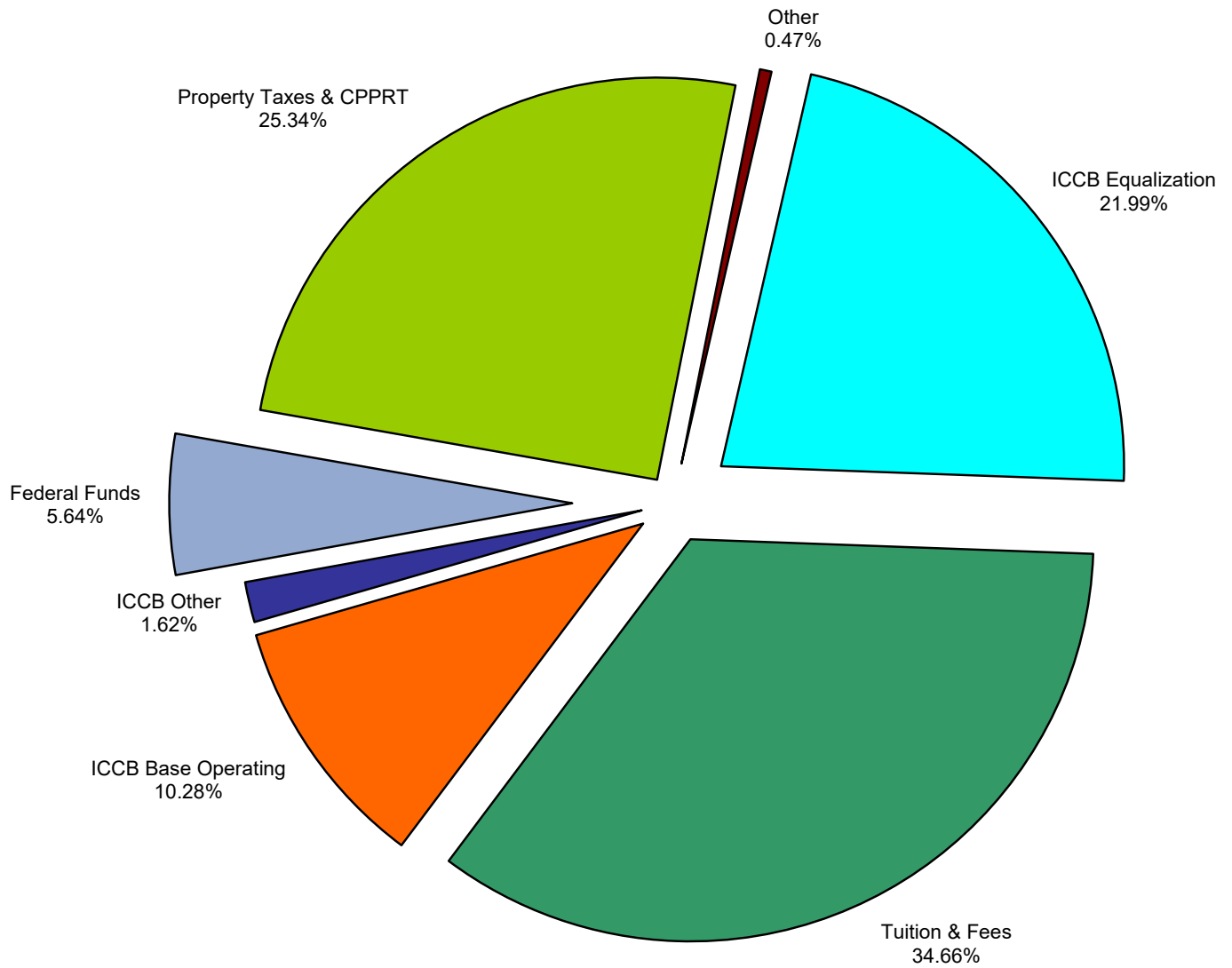
Sales and Service revenue normally includes various areas such as Workforce Development fees, Performing Arts, special events, Cosmetology services, and Massage Therapy fees. The total of other revenue sources reflects a significant decrease from the prior year's budget of \$438,480. This is largely due to the impact from COVID-19 and the cancelation of large events such as Theatre Performances, AutumnFest, and an expected reduction in trainings, facility meeting use, and in the number of patrons for the other services. Estimated interest earnings has been seriously impacted by COVID-19, as the Fed Funds target rate has dropped drastically since March of 2020 and has still not recovered.

RESOURCE COMPARISON BY SOURCE - FY 2022 to FY 2021 OPERATING FUNDS - Fund 01 & Fund 02					
BY REVENUE SOURCE:	FY 2022 Proposed Budget	FY 2021 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	% of Total FY 22 Revenue
LOCAL PROPERTY TAXES	6,940,000	6,640,000	300,000	4.52%	23.32%
CORPORATE PERSONAL PROPERTY REPLACEMENT TAX	600,000	565,000	35,000	6.19%	2.02%
ICCB BASE OPERATING GRANTS	3,060,040	2,970,140	89,900	3.03%	10.28%
ICCB EQUALIZATION GRANTS	6,542,360	6,100,517	441,843	7.24%	21.99%
ICCB VOCATIONAL GRANTS	381,239	418,561	(37,322)	(8.92%)	1.28%
ICCB PERFORMANCE ALLOCATION GRANT	10,000	10,000	-	0.00%	0.03%
ICCB VETERANS GRANT	92,000	92,000	-	0.00%	0.31%
FEDERAL STIMULUS & GRANT ADMIN FEES	1,680,000	-	1,680,000	-	5.64%
STUDENT TUITION & FEES	10,316,500	10,830,000	(513,500)	(4.74%)	34.66%
SALES & SERVICE FEES	28,500	39,500	(11,000)	(27.85%)	0.10%
FACILITY USE	36,980	36,980	-	0.00%	0.12%
INTEREST ON INVESTMENTS	37,500	234,000	(196,500)	(83.97%)	0.13%
OTHER INCOME	34,500	128,000	(93,500)	(73.05%)	0.12%
<b>TOTAL</b>	<b>\$ 29,759,619</b>	<b>\$ 28,064,698</b>	<b>\$ 1,694,921</b>	<b>6.04%</b>	<b>100.00%</b>

Note: Includes Education and Operations & Maintenance Funds.

Fund 01	25,562,371
Fund 02	4,197,248
Operating Funds	<b>\$29,759,619</b>

# Revenues Operating Funds FY 2022



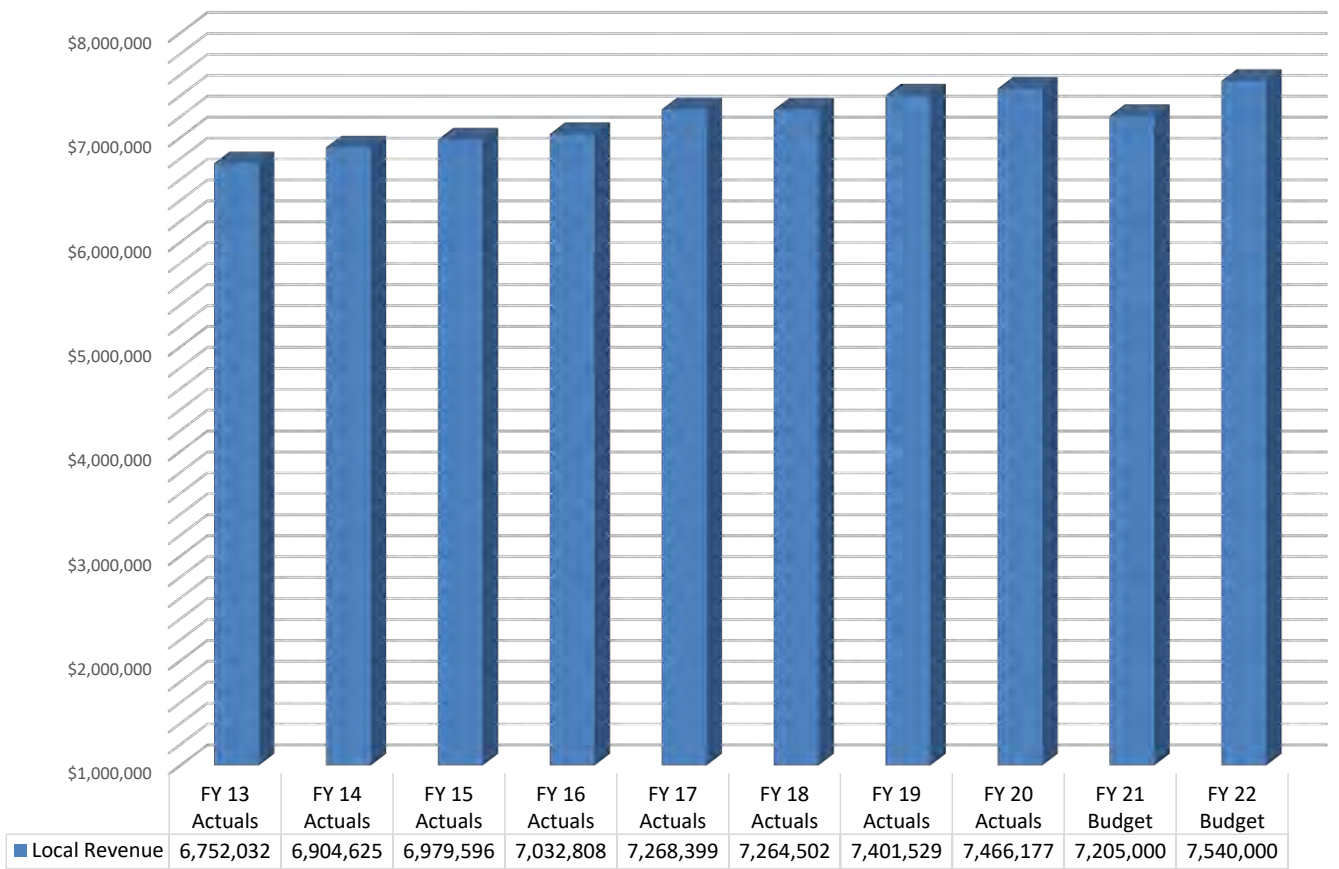


REVENUE BY SOURCE (OPERATING FUNDS)										
REVENUE:	FY 13 Actuals	FY 14 Actuals	FY 15 Actuals	FY 16 Actuals	FY 17 Actuals	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Budget	FY 22 Budget
Local Revenue	6,752,032	6,904,625	6,979,596	7,032,808	7,268,399	7,264,502	7,401,529	7,466,177	7,205,000	7,540,000
% of Total	19.58%	20.42%	21.63%	28.49%	29.71%	22.05%	26.04%	25.52%	25.67%	25.34%
State Revenue	12,511,717	12,310,024	11,516,216	4,004,468	5,224,477	13,609,066	9,011,766	10,004,630	9,591,218	10,085,639
% of Total	36.29%	36.41%	35.70%	16.22%	21.35%	41.30%	31.70%	34.20%	34.18%	33.89%
Federal Revenue	0	0	0	0	0	0	0	0	0	1,680,000
% of Total	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.64%
Tuition & Fees	14,632,971	14,156,792	13,328,268	13,043,265	11,654,852	11,489,124	11,323,037	11,241,166	10,830,000	10,316,500
% of Total	42.44%	41.88%	41.31%	52.83%	47.63%	34.87%	39.83%	38.43%	38.59%	34.66%
Other Revenue	579,915	434,690	438,406	607,078	320,081	586,439	688,602	540,816	438,480	137,480
% of Total	1.69%	1.29%	1.36%	2.47%	1.31%	1.78%	2.43%	1.85%	1.56%	0.47%
<b>Total Operating Revenue</b>	<b>34,476,635</b>	<b>33,806,131</b>	<b>32,262,486</b>	<b>24,687,619</b>	<b>24,467,809</b>	<b>32,949,131</b>	<b>28,424,934</b>	<b>29,252,789</b>	<b>28,064,698</b>	<b>29,759,619</b>
	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

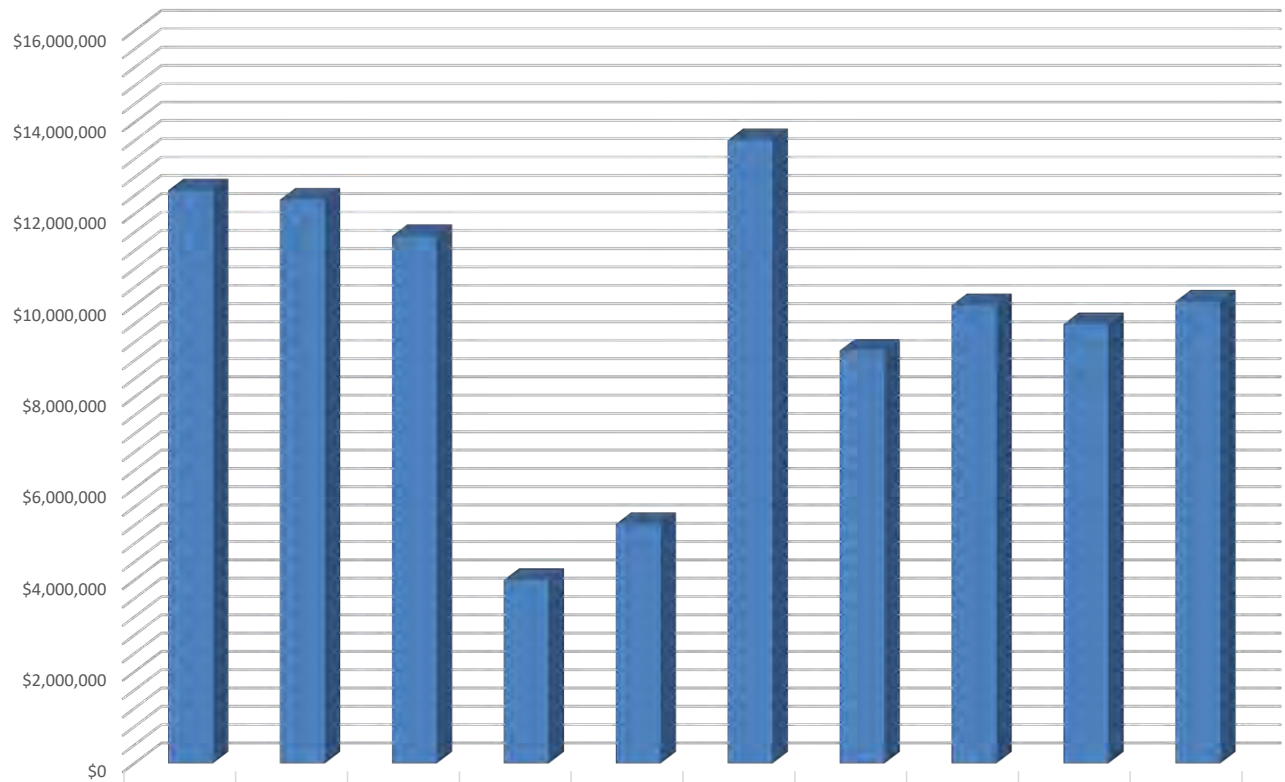
Notes:

- 1) Includes the Education fund and the Operations and Maintenance fund.
- 2) Federal funds include \$1,400,000 of stimulus lost revenue recovery.
- 3) Federal funds include \$280,000 of federal grant indirect cost fees which in the past were used to offset expenses.

## LOCAL SOURCES OF OPERATING REVENUE (Property Taxes & CPPRT)



## STATE SOURCES OF OPERATING REVENUE (Base Operating, Equalization, CTE Vocational, Other State grants)



	FY 13 Actuals	FY 14 Actuals	FY 15 Actuals	FY 16 Actuals	FY 17 Actuals	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Budget	FY 22 Budget
■ State Revenue	12,511,717	12,310,024	11,516,216	4,004,468	5,224,477	13,609,066	9,011,766	10,004,630	9,591,218	10,085,639

## STUDENT TUITION AND FEE REVENUE

\$16,000,000

\$14,000,000

\$12,000,000

\$10,000,000

\$8,000,000

\$6,000,000

\$4,000,000

\$2,000,000

\$0

	FY 13 Actuals	FY 14 Actuals	FY 15 Actuals	FY 16 Actuals	FY 17 Actuals	FY 18 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Budget	FY 22 Budget
■ Tuition & Fees	14,632,971	14,156,792	13,328,268	13,043,265	11,654,852	11,489,124	11,323,037	11,241,166	10,830,000	10,316,500

EQUALIZED ASSESSED VALUATION (updated July 2021)								
County	Estimated 2020 Payable in 2021	Actual 2019 Payable in 2020	Actual 2018 Payable in 2019	Actual 2017 Payable in 2018	Actual 2016 Payable in 2017	Actual 2015 Payable in 2016	Actual 2014 Payable in 2015	Actual 2013 Payable in 2014
Williamson	\$1,117,807,799	\$1,078,712,881	\$1,046,667,240	\$1,028,897,830	\$1,014,817,466	\$982,107,912	\$950,562,817	\$946,400,403
Jackson	\$697,616,552	\$691,194,351	\$702,228,672	\$709,623,960	\$700,982,631	\$687,768,397	675,757,450	667,469,780
Perry	\$99,955,768	\$99,955,768	\$95,552,899	\$94,038,523	\$91,232,451	\$88,977,600	85,122,356	83,815,165
Randolph	\$12,857,942	\$12,857,942	\$12,380,954	\$11,208,485	\$11,547,935	\$10,919,160	11,055,039	10,198,758
Franklin	\$96,746,412	\$96,171,054	\$91,991,429	\$86,523,070	\$86,483,459	\$88,025,530	83,697,751	77,755,623
<b>Total EAV</b>	<b>\$2,024,984,473</b>	<b>\$1,978,891,996</b>	<b>\$1,948,821,194</b>	<b>\$1,930,291,868</b>	<b>\$1,905,063,942</b>	<b>\$1,857,798,599</b>	<b>\$1,806,195,413</b>	<b>\$1,785,639,729</b>
	<b>2.33%</b>	<b>1.54%</b>	<b>0.96%</b>	<b>1.32%</b>	<b>2.54%</b>	<b>2.86%</b>	<b>1.15%</b>	

	Est. Taxes			Formula
Fund 01	\$6,074,953			EAV / 100 * \$.30 max rate Education
Fund 02	\$1,012,492			EAV / 100 * \$.05 max rate Operations Maintenance
<b>Adjust</b>	<b>2% Allowance</b>	<b>Budget FY 22</b>		
Fund 01	\$5,953,454.35	\$5,950,000		
Fund 02	\$992,242.39	\$990,000		

Taxes based on 3 reported EAV's and 2 assumed flat, less a 2% allowance for doubtful collections, due to COVID-19.			
Jackson EAV 05/17/21			
Franklin EAV 05/19/21			
Williamson EAV 06/24/21			

**OPERATING FUNDS**  
**(Education Fund & Operations and Maintenance Fund)**  
**EXPENDITURE INFORMATION – BY OBJECT & BY PROGRAM FY 2022**

Budget Officers and their staff across all departments of the campus were trained on budget development for detailed expenditure requests. For comparison purposes, each department was given detailed information on actual expenditures for both FY 2020 and FY 2019 and also the budget numbers for FY 2021.

Total budgeted operating expenditures for FY 2022 are \$32,443,127 as compared to \$32,369,718 for FY 2021. This is an increase of \$73,409 or 0.23%. This is compared to an increase of 2.22% for FY 2021 and 4.51% for FY 2020. As you will see from a historical comparison on page 26, this current level of budgeted expenditures is in between budgeted expenditure levels for FY 2005 at \$31.5m and FY 2006 which was \$33.8m.

**EXPENDITURE INFORMATION BY OBJECT:**

Salary expenses of \$19,112,518 and benefit expenses of \$2,436,379 reflect 0.77% and 7.05% increases, respectively. Salary increases for all employee groups are reflected in the budget. Retirements, replacements, and new positions have also been factored into the budget. More detailed historical data on salary and benefit amounts are provided in this document on page 25.

As compared to FY 2021, contractual services increased by \$60,753 to \$2,281,350 showing a 2.74% increase. Some contractual areas include consulting in the financial aid area, data research, network, and a contractual maintenance agreement for a VoIP phone system starting in the 2<sup>nd</sup> half of the year.

Materials and supplies reflect a decrease of \$26,444 or 1.43%. Numerous program areas reflected decreases in this area. This is a budget of \$1,818,840 and represents 5.61% of the total operating expenditures. Capital outlay requests also increased from \$139,860 to \$165,016. This increase is due to needs in the facility and grounds areas that have been previously deferred and now need attention. This includes a walk behind floor sweeper, scissor lift, commercial mower, truck, and a side by side. These departments will seek to get on a standardized replacement schedule. Capital Outlay represents items valued at \$5,000 or greater.

Conference and meeting expenses increased overall by \$22,520 to \$458,965 representing 1.41% of the operating budget. Utilities are budgeted at \$785,810 or 2.42%. Institutional scholarships and waivers were decreased from the prior budget by \$65,000 to \$3,021,225. FY 2021 actual expenditures are projected at approximately \$2.7 million. Budget mounts were then adjusted for a tuition increase and growth in the dual credit area.

Transfers from the Education Fund to support other funds were decreased from \$1,767,350 to \$1,536,875 for FY 2022. These transfers include a \$280,000 transfer of student technology fees to

support upgrades of classroom and lab technology. \$17,000 is required for a grant matching component. A transfer of \$39,875 to reimburse staff wellness expenses at the Logan Fitness facility, and a subsidy of \$1,200,000 was budgeted to support activities in the Auxiliary Fund operations such as Athletics operations. From the Operations and Maintenance Fund, there was a \$200,000 transfer budgeted to support non-PHS construction projects.

Operating expenditures include a small provision for contingency funds of \$150,000 which is 0.46% of budgeted expenditures. These funds are available for emergencies and unforeseen budget issues, and close monitoring of these funds will be performed by the College Administration. \$50,000 is specifically in the Operations and Maintenance fund to assist with unforeseen facility issues. The remainder resides in the Education fund. \$20,000 is allocated to Instruction, \$20,000 to Student Services, \$10,000 to Business Services as well as \$50,000 to a general institutional contingency.

### **EXPENDITURE INFORMATION BY PROGRAM:**

#### **INSTRUCTION: \$10,443,579 or 32.19% of Budgeted Operating Expenditures**

Instruction consists of those activities dealing directly with the teaching of students. It includes the activities of faculty in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs. SICCM seat assessment fees are part of the Instructional costs.

As compared to the prior year's budget, Instruction expenditures decreased by \$134,915 or 1.28%. Some of this decrease is in salaries. In addition, there are decreases in supplies and conference and meeting expenses. Capital outlay also decreased by \$37,460 as the prior budget included new Biology Lab equipment in conjunction with the renovation of two labs. SICCM program seat fees are included in the instructional program.

#### **ACADEMIC SUPPORT: \$2,422,667 or 7.47% of Budgeted Operating Expenditures**

This category includes activities designed to provide support services for the institution's primary missions of instruction and public service. Academic support includes the operation of the library, educational media services, and academic computing used in the learning process.

As compared to the prior year's budget, Academic Support experienced an overall increase of \$62,606 or 2.65%. The increase was primarily in salaries and benefits along with a small increase in conference and meeting expenses. Two new positions in this budget relate to Curriculum and Instruction and also support for the LMS system. There were small decreases in other categories.

Funds were budgeted to support computer labs with supplies and printer replacements. Funds were also budgeted to support adobe cloud licensing, the maintenance of the Desire2Learn LMS system. In the Library area, there are funds to support various databases and reference sources.

### **STUDENT SERVICES: \$2,777,876 or 8.56% of Budgeted Operating Expenditures**

The student services function supports the areas of financial aid, admissions, advisement, placement, testing, counseling, tutoring, recruitment, and student activities.

As compared to the prior year's budget, Student Services expenditures were adjusted down by \$125,563 or 4.32%. This was reflected in lower salary and benefit expenses.

In addition to services such as Admissions, Advisement, and Financial Aid some examples of normal budget requests in the Student Services area would be to provide student assistance in the areas of testing, interpreting and tutoring services, along with the job fair and other career services. Also, included in this area are recruitment expenses.

### **PUBLIC SERVICES: \$728,630 or 2.25% of Budgeted Operating Expenditures**

Public service consists of Community Education (non-credit) classes and other activities of an educational nature, such as workshops, seminars, and the provision of college facilities and expertise to the community designed to be of service to the public.

As compared to the prior year's budget, Public Services experienced a decrease of \$291,839 or 28.60%. This was due to decreases in all expense categories including reductions in salaries due to two retirements.

### **INSTITUTIONAL SUPPORT: \$7,008,416 or 21.60% of Budgeted Operating Expenditures**

Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. Examples include expenses for the governing board, administrative offices, information technology, fiscal operations, human resources, institutional research, grant development, college relations, legal services, etc.

As compared to the prior year's budget, Institutional Support increased by \$614,113 or 9.60%. The largest portion of this increase is salary and benefit related for some new positions along with small increases in contractual services and conference and meeting expenses. Institutional Support also includes expenses related to information technology such as the ERP system, network services, and desktop technology. It also includes general contingency funds.

### **OPERATION & MAINT. OF PLANT: \$4,303,859 or 13.27% of Budgeted Operating Expenditures**

Operation and maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently and ready for use. This function also provides for



plant utilities, as well as equipment, materials, supplies, fire protection, and other costs necessary to support this function. This program area increased by \$344,482 or 8.70%. There are increases in contractual services due to an expected new VoIP phone system expected to begin in the second half of the year. Increases in building maintenance and repair supplies along with some new equipment in the Custodial, Building Maintenance, and Grounds departments.

#### **SCHOLARSHIPS & WAIVERS: \$3,021,225 or 9.31% of Budgeted Operating Expenditures**

As compared to last year's budget, this area was adjusted down by \$65,000 or 2.11%. Tuition increased by \$8 per credit hour, but credit hours are down from prior levels. It is difficult to know how much various waivers will be impacted by enrollment declines. Areas that are larger in waiver expense amounts such as Dual Credit and Dual Enrollment hours are not experiencing the same loss as other areas. Therefore, the reduction must be somewhat conservative.

Along with amounts for student scholarships, this category includes both mandated waivers such as those for ABE/GED/ASE students and Senior Citizens along with institutional waivers for Dual Credit, Workforce Development, FAVAS Academic Awards, Competition Winners, Student Ambassadors, Departmental Waivers, and designated Presidential waivers. Athletic waivers are budgeted separately in the Auxiliary fund.

#### **EXPENDITURE SUMMARY:**

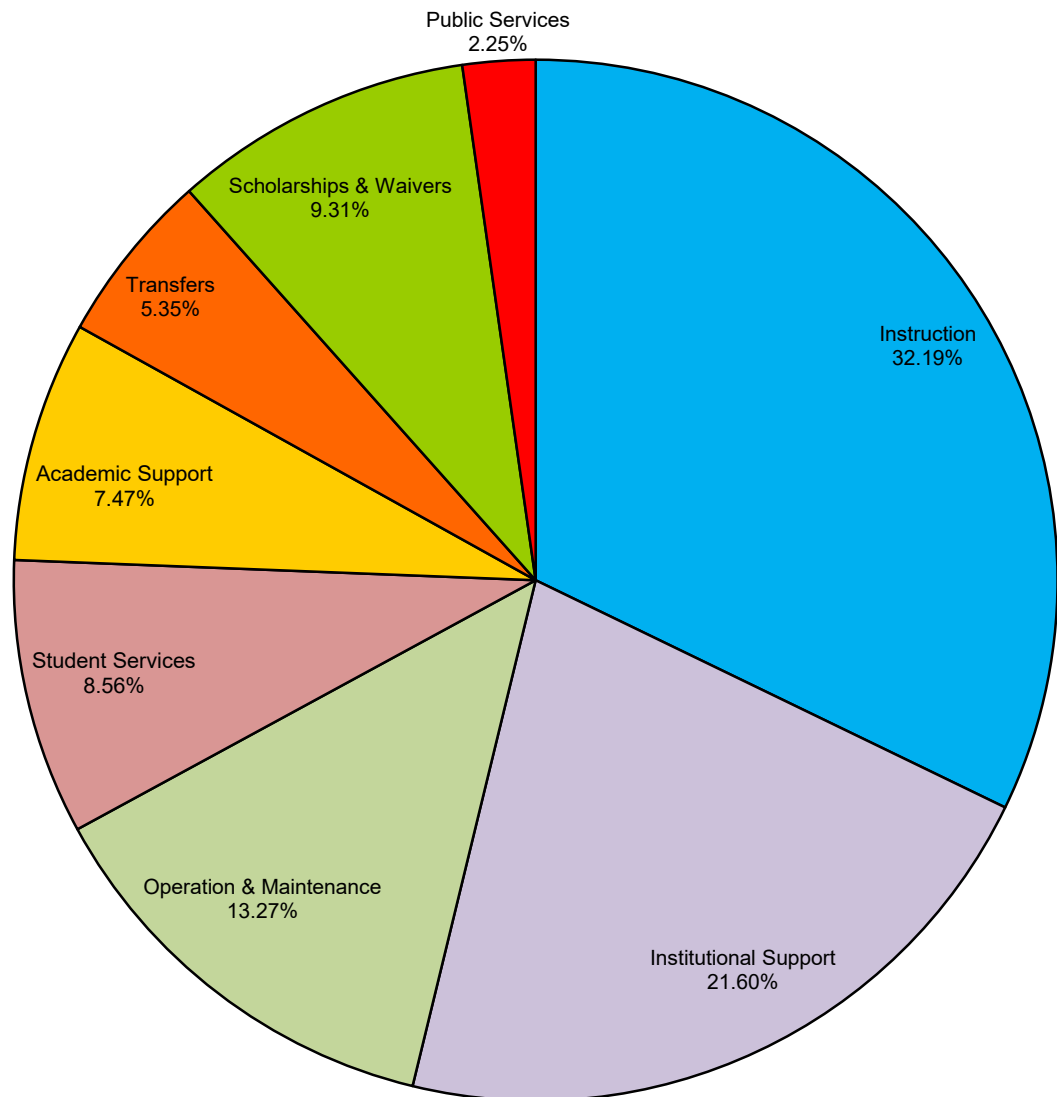
In the next several pages that follow, you will see a comparison of budgeted operating expenditures FY 2022 vs. FY 2021 along with graphs that break down the proposed expenditures both by program categories and by account objects. Then, you will see a more detailed historical view of amounts budgeted for salary and benefit expenses as compared to the total operating expenditures for each year. Finally, you will find a chart and a graph that shows several years of historical data on the adopted operating expenditures.

EXPENDITURE COMPARISON - FY 2022 to FY 2021					
OPERATING FUNDS (Education and Operations & Maintenance)					
EXPENDITURES BY PROGRAM:	FY 22 Proposed Budget	FY 21 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	% of Total FY 22 Budget
INSTRUCTION	\$10,443,579	\$10,578,494	(\$134,915)	(1.28%)	32.19%
ACADEMIC SUPPORT	2,422,667	2,360,061	62,606	2.65%	7.47%
STUDENT SERVICES	2,777,876	2,903,439	(125,563)	(4.32%)	8.56%
PUBLIC SERVICES	728,630	1,020,469	(291,839)	(28.60%)	2.25%
OPERATION & MAINTENANCE	4,303,859	3,959,377	344,482	8.70%	13.27%
INSTITUTIONAL SUPPORT	7,008,416	6,394,303	614,113	9.60%	21.60%
SCHOLARSHIPS & WAIVERS	3,021,225	3,086,225	(65,000)	(2.11%)	9.31%
TRANSFERS	1,736,875	2,067,350	(330,475)	(15.99%)	5.35%
<b>TOTALS</b>	<b>\$ 32,443,127</b>	<b>\$ 32,369,718</b>	<b>\$73,409</b>	<b>0.23%</b>	<b>100.0%</b>
EXPENDITURES BY OBJECT:	FY 22 Proposed Budget	FY 21 Adopted Budget	\$ Increase (Decrease)	% Increase (Decrease)	% of Total FY 22 Budget
SALARIES	\$19,112,518	\$18,965,713	\$146,805	0.77%	58.91%
EMPLOYEE BENEFITS	2,436,379	2,276,002	160,377	7.05%	7.51%
CONTRACTUAL SERVICES	2,281,350	2,220,597	60,753	2.74%	7.03%
MATERIALS & SUPPLIES	1,818,840	1,845,284	(26,444)	(1.43%)	5.61%
CONFERENCE & MEETING	458,965	436,445	22,520	5.16%	1.41%
FIXED CHARGES	38,995	36,503	2,492	6.83%	0.12%
UTILITIES	785,810	716,850	68,960	9.62%	2.42%
CAPITAL OUTLAY	165,016	139,860	25,156	17.99%	0.51%
OTHER	3,458,379	3,515,114	(56,735)	(1.61%)	10.66%
CONTINGENCY	150,000	150,000	-	0.00%	0.46%
TRANSFERS	1,736,875	2,067,350	(330,475)	(15.99%)	5.35%
<b>TOTALS</b>	<b>\$32,443,127</b>	<b>\$ 32,369,718</b>	<b>\$73,409</b>	<b>0.23%</b>	<b>100.0%</b>

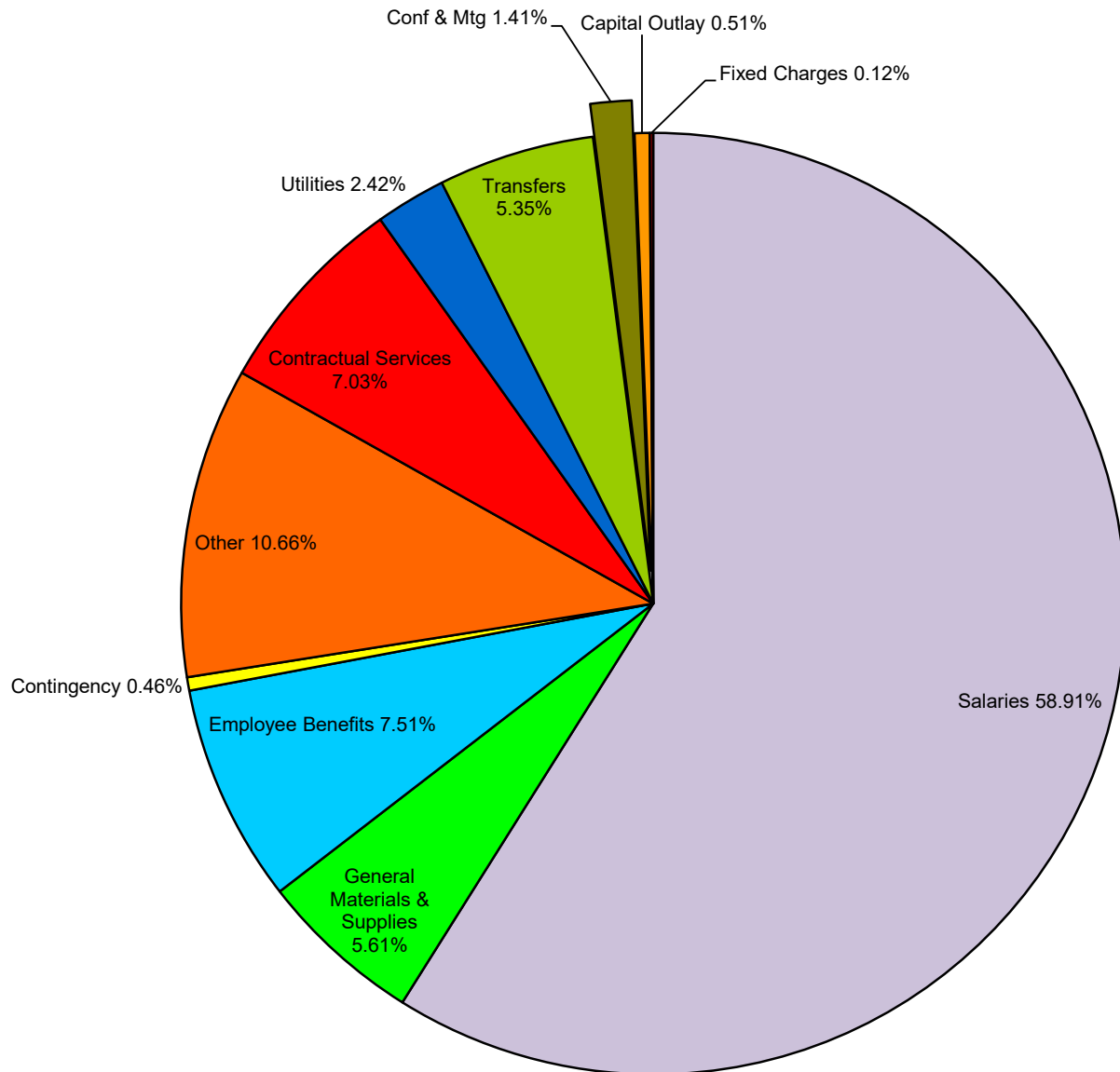
Note: Includes Education and Operations & Maintenance Funds.

Fund 01	27,580,842
Fund 02	4,862,285
Operating Funds	<b>\$32,443,127</b>

## Expenditures by Program FY 2022



## Expenditures by Object FY 2022

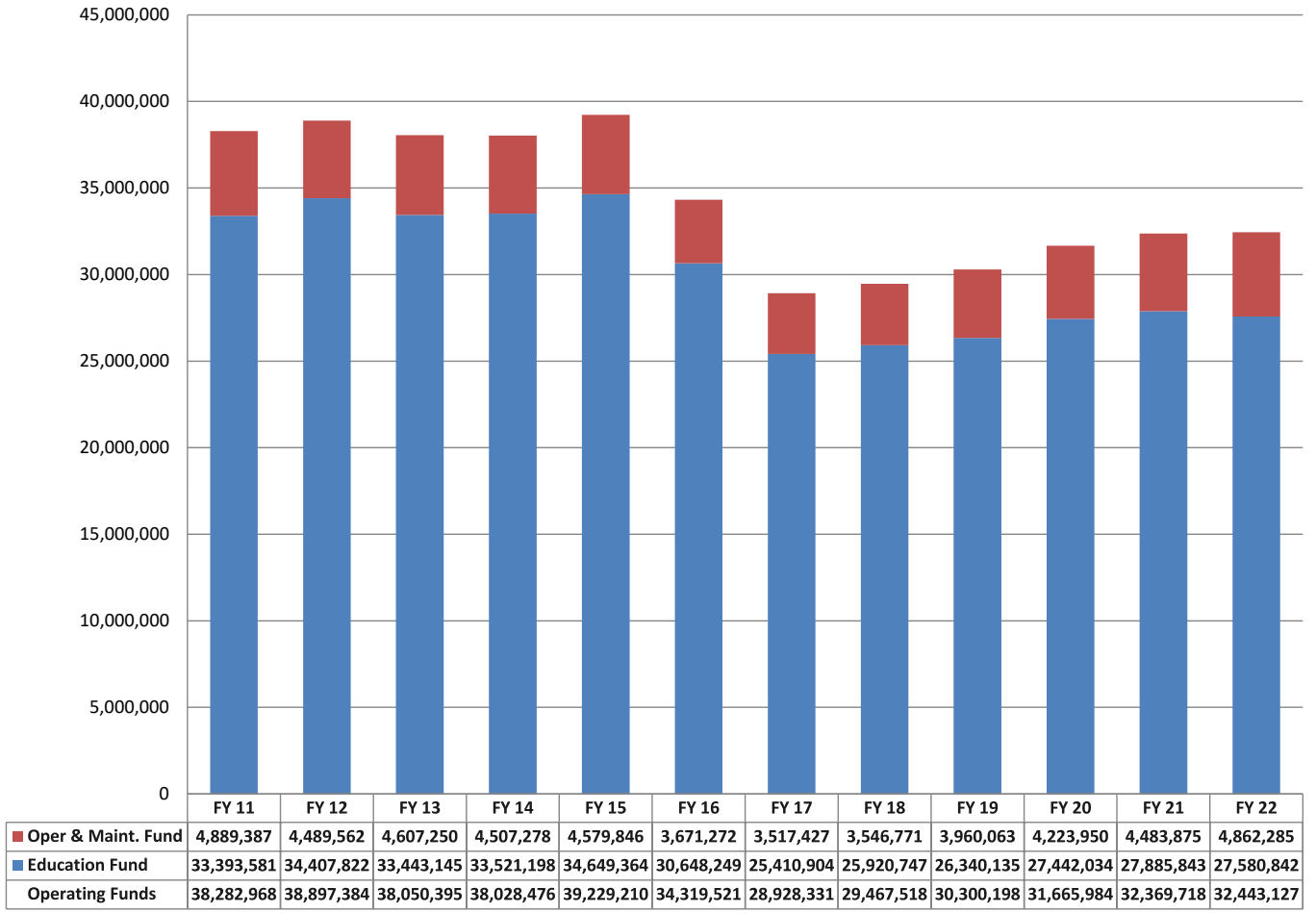


BUDGET FOR HUMAN RESOURCES - OPERATING FUNDS								
<b>\$ Budgeted:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Proposed FY 2022</b>	<b>Seven-Year Average</b>
Salaries	20,600,199	17,281,063	17,630,322	17,855,263	18,373,374	18,965,713	19,112,518	18,545,493
Benefits	2,639,584	1,842,344	1,892,979	2,029,791	2,089,928	2,276,002	2,436,379	2,172,430
Staff Resources	\$23,239,783	\$19,123,407	\$19,523,301	\$19,885,054	\$20,463,302	\$21,241,715	\$21,548,897	\$20,717,923
Total Operating Expenditures	\$34,319,521	\$28,928,331	\$29,467,518	\$30,300,198	\$31,665,984	\$32,369,718	\$32,443,127	\$31,356,342
<b>% of Operating Funds:</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>Proposed FY 2022</b>	<b>Seven-Year Average</b>
Salaries	60.0%	59.7%	59.8%	58.9%	58.0%	58.6%	58.9%	59.1%
Benefits	7.7%	6.4%	6.4%	6.7%	6.6%	7.0%	7.5%	6.9%
Staff Resources	67.7%	66.1%	66.2%	65.6%	64.6%	65.6%	66.4%	66.0%

<b>Adopted Budget History Operating Fund Expenditures FY 2000 - FY 2022 (Proposed)</b>				
<b>Fiscal Year</b>	<b>Education</b>	<b>Operations &amp; Maintenance</b>	<b>Total Operating Funds</b>	<b>Increase (Decrease) From Prior Year</b>
FY 00	19,046,734	2,737,552	21,784,286	
FY 01	20,297,130	3,672,809	23,969,939	10.03%
FY 02	21,918,087	3,600,289	25,518,376	6.46%
FY 03	24,195,342	4,027,502	28,222,844	10.60%
FY 04	24,365,041	4,538,181	28,903,222	2.41%
FY 05	26,571,301	5,004,526	31,575,827	9.25%
FY 06	28,109,073	5,741,445	33,850,518	7.20%
FY 07	30,337,763	5,487,059	35,824,822	5.83%
FY 08	33,235,496	5,844,366	39,079,862	9.09%
FY 09	33,397,236	6,096,541	39,493,777	1.06%
FY 10	35,436,271	5,490,121	40,926,392	3.63%
FY 11	33,393,581	4,889,387	38,282,968	(6.46%)
FY 12	34,407,822	4,489,562	38,897,384	1.60%
FY 13	33,443,145	4,607,250	38,050,395	(2.18%)
FY 14	33,521,198	4,507,278	38,028,476	(0.06%)
FY 15	34,649,364	4,579,846	39,229,210	3.16%
FY 16	30,648,249	3,671,272	34,319,521	(12.52%)
FY 17	25,410,904	3,517,427	28,928,331	(15.71%)
FY 18	25,920,747	3,546,771	29,467,518	1.86%
FY 19	26,340,135	3,960,063	30,300,198	2.83%
FY 20	27,442,034	4,223,950	31,665,984	4.51%
FY 21	27,885,843	4,483,875	32,369,718	2.22%
FY 22	27,580,842	4,862,285	32,443,127	0.23%

Note: FY 2022 is based on the proposed budget.

**Adopted Budget History - Operating Expenditures FY 11 to FY 22 (Proposed)**



## **NON-OPERATING BUDGETARY FUNDS**

### **BOND AND INTEREST FUND:**

This fund is established for the payment of principal, interest and related charges of any outstanding bond or debt issuance. For FY 2022, \$4,916,610 in principal, interest, and fee payments are scheduled. The breakdown is shown below:

- \$430,160 bonds issued 2016 for funding a post-employment benefit for retiree insurance
- \$418,775 bonds issued 2014 to refinance debt certificates for the purchase of an ERP system
- \$641,500 interest and fees on refunding of 2007 bonds issued as 2017A
- \$1,325,711 on \$5.5 million in working cash bonds issued as 2017B
- \$2,100,464 bonds issued as 2020A for construction and renovation

### **AUXILIARY ENTERPRISES FUND:**

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, bookstore, copy/supply center, athletics, and the Logan Fitness facility.

Including the transfers in, revenue for the Auxiliary fund is projected at \$2,432,835. Subsidies for Auxiliary Services by the Education Fund should be shown as transfers to the appropriate account. For FY 2022, \$39,875 is being provided by transfers budgeted from the Education Fund specifically related to reimbursing the Logan Fitness facility for the cost of staff wellness waivers agreed to by the College in policy and various union contracts. For this year, there is also a transfer of \$1,200,000 budgeted to support Athletic programs. Total expenditures in the Auxiliary Fund are estimated at \$2,741,033. The projected ending fund balance is \$116,802.

### **AUDIT FUND:**

The Audit Fund is established for recording the payment of auditing expenses. During FY 2022, \$60,160 will be budgeted to cover expenditures in this fund. This amount includes \$58,460 for the performance of an external audit by an independent CPA firm less \$1,800 of the cost anticipated to be funded by grant source. It also includes \$3,500 for a GASB requirement to conduct an actuarial study of post-employment benefits. Revenue of \$51,480 is anticipated from local property taxes along with interest of \$250. The FY 2022 projected ending fund balance is \$24,354.

### **LIABILITY, PROTECTION AND SETTLEMENT FUND:**

This fund accepts special levies for tort liability, property insurance, Medicare insurance, FICA taxes and workers' compensation. The monies in this fund should be used only for the payment of tort liability, property, unemployment or workers compensation insurance or claims, risk mitigation, and the cost of participation in the Federal Medicare program. During FY 2022, budgeted expenditures are \$2,399,301 with expected revenues of \$2,079,000 from local taxes, plus \$2,500 of interest. Expenditures in this fund include insurance costs for property and casualty, and the cost of maintaining and expanding the Campus Police operations. The College will include a portion of staff



members' time who are active in the functions of risk management.

The FY 2022 projected ending fund balance is \$10,699. There are some expenditures budgeted in this fund that may qualify for federal stimulus funds such as \$125,000 for a PA alert system.

**RESTRICTED PURPOSES FUND:**

This fund is for the purpose of accounting for monies that have restrictions regarding their use. This fund accounts for state and federal grants plus other specific use contracts. Student financial aid funds are a primary source of expenditures in this fund. During FY 2022, we will budget \$28,853,951 in this fund for expenditures with offsetting revenue for the majority of this amount.

As discussed below, there is not current year revenue for the payment of post-employment retiree insurance benefits. This is being funded from previous bond proceeds. The College will utilize the Restricted Fund to establish grant budgets.

**ADDITIONAL BUDGET INFORMATION RESTRICTED PURPOSES FUND 06:**

For FY 2022, the College has placed \$280,000 of expected new technology expenditures in the restricted purposes fund and budgeted a transfer in of an equal amount from student technology fee revenue to assist with three specific projects: classroom technology upgrades for 22 rooms, Nursing lab computer replacements, and software related the CourseLeaf management solution.

In 2016, the College issued bonds related to funding a liability for post-employment benefits. These payments are for obligations related to assisting retirees with a portion of the cost of their health insurance. For FY 2022, the College has budgeted expected expenditures of \$400,000 in the Restricted Purposes Fund for retiree payments.

## OPERATIONS AND MAINTENANCE (RESTRICTED) FUND:

This fund is utilized to account for monies restricted for building purposes and site acquisition. Funds are provided in the Operation and Maintenance (Restricted) for completion of approved protection, health, safety projects as well as some general construction improvements. This fund will be expending protection, health, and safety (PHS) levies, bond proceeds, plus transfers from operating funds, and interest earnings. The College will also seek approval to utilize Higher Education Emergency Relief Funds (HEERF) to cover specific projects with a safety component.

Total expenditures of \$12,635,289 are being budgeted in this fund with \$683,695 of those being Protection Health Safety projects (PHS) funded by tax levy. An operating transfer of \$200,000 is budgeted from the Operations and Maintenance Fund to support non-PHS construction budgeted for FY 2022. Below are details of existing or potential capital projects. Not all approved projects will come to full completion within FY 2022.

CAPITAL PROJECT INFORMATION:						
Project Description:	Total Cost Estimate	JALC Funds	JALC Type	Outside Agency Funds	Agency Type	Notes
Electrical Repairs	150,000	150,000	PHS prior levy	0	n/a	
G Building & Logan Practice Facility Roofs	448,820	448,820	PHS prior levy	0	n/a	
Multi-use Pathway with Pedestrian Bridge	925,580	175,580	O&M-Rest. & Ins.	750,000	Grants	Fed grant \$590k; IDOT pass thru \$160k
Pedestrian Pathway / Relocation of Bell Tower	1,164,000	399,000	Bonds 2020A	765,000	CDB	Approved by State of Illinois
West Entry Elevator and Mezzanine	339,875	84,875	PHS prior levy	255,000	CDB	Approved by State of Illinois
West Lobby Expansion	5,033,333	1,258,333	Bonds 2020A	3,775,000	CDB	Approved by State of Illinois
Upper C & E Wing Renovations	2,300,000	575,000	Bonds 2020A	1,725,000	CDB	Approved by State of Illinois
Admissions Conference Room	75,000	75,000	O&M-Rest.	0	n/a	
Cooling Tower Repairs - 2 units	100,000	100,000	O&M-Rest.	0	n/a	
Hoffard Pond-Drain and Dredge, Remove Silt	100,000	100,000	O&M-Rest.	0	n/a	
Miscellaneous Small Projects < \$50,000	25,000	25,000	O&M-Rest.	0	n/a	
PA Alert System Installation	125,000	125,000	HEERF or Tort	0	n/a	Potential use of stimulus funds
Waterfall Courtyard Outdoor Dining	50,000	50,000	HEERF	0	n/a	Potential use of stimulus funds
F Wing Courtyard Outdoor Dining	25,000	25,000	HEERF	0	n/a	Potential use of stimulus funds
Architectural & Engineering Services	250,000	250,000	O&M-Rest./PHS	0	n/a	

Potential Future Projects (seeking approvals):						
Project Description:	Total Cost Estimate	JALC Funds	JALC Type	Outside Agency Funds	Agency Type	Notes
Chemistry Classrooms / Labs - Lower G wing	1,195,815	298,955	Bonds 2020A	298,955	State	ICCB RAMP submission - priority 1
Parking Lot and Roadway Resurfacing	3,605,703	901,425	Bonds 2020A	2,704,278	State	ICCB RAMP submission - priority 2
Student Life / Library Renovation	7,946,565	1,986,642	Bonds 2020A	5,959,923	State	ICCB RAMP submission - priority 3
CTE Program Consolidation Renovation	9,280,205	4,670,103	Bonds 2020A	4,610,102	EDA	Grant App 50% match+\$30k fee
Electronic Access Points -Door Locking System	TBD	TBD	HEERF	0		Potential use of stimulus funds
Upper C Wing Air Handlers-Mechanical Systems	TBD	TBD	Potential PHS	0		

Notes:

Higher Education Emergency Relief Funds (HEERF)

Capital Development Board (CDB)