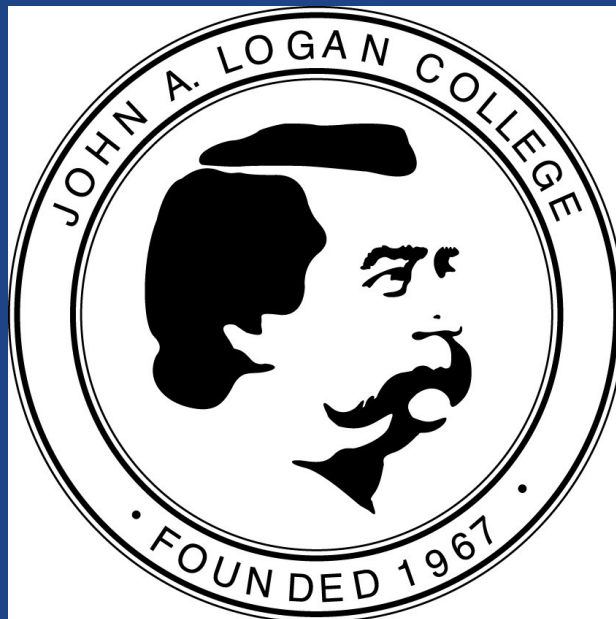


**John A. Logan College
Board of Trustees**

**Agenda Packet
February 26, 2024**





JOHN A. LOGAN COLLEGE

Board of Trustees

NOTICE AND AGENDA

The regular meeting of the Board of Trustees of Community College District #530, Counties of Williamson, Jackson, Franklin, Perry, and Randolph, State of Illinois, will be held on **Monday, February 26, 2024 (a change in date), at 6:00 p.m.** in the Board Room in the Administration Building on the College's Carterville Campus.

The meeting will be streamed live on the College's YouTube Channel

[Click Here to View the Meeting](#)

BOARD OF TRUSTEES

Regular Meeting

Monday, February 26, 2024

6:00 p.m.

Administration Board Room

1. CALL TO ORDER

PLEDGE OF ALLEGIANCE

2. OPPORTUNITY FOR PUBLIC COMMENTS/QUESTIONS

3. PRESENTATIONS

A. Kemper CPA Group – FY 2023 Annual Audit

4. BOARD OF TRUSTEES REPORTS

A. Chairman's Report – Bill Kilquist

B. Athletics Advisory Committee – Brent Clark/Bill Kilquist

C. Building, Grounds, and Safety Committee – Jake Rendleman/Bill Kilquist

D. Board Policy Committee – Rebecca Borgsmiller/Brent Clark

E. Budget and Finance Committee – Aaron Smith/Glenn Poshard

F. Decennial Committee – Mandy Little

F. Integrated Technology Committee – Mandy Little

G. Illinois Community College Trustees Association (ICCTA) – Aaron Smith/Jake Rendleman

H. John A. Logan College Foundation – Jake Rendleman/Magnus Noble

I. Student Trustee – Magnus Noble

5. ASSOCIATION REPORTS

6. EXECUTIVE LEADERSHIP REPORTS

A. President – Dr. Kirk Overstreet

B. Provost – Dr. Stephanie Chaney Hartford

C. Vice-President for Business Services & CFO – Dr. Susan LaPanne

D. President's Cabinet



JOHN A. LOGAN COLLEGE

Board of Trustees

7. **INFORMATIONAL ITEMS (No Action)**

- A. Course Fees Effective Fall 2024
- B. Nutanix Datacenter Disaster Recovery Site
- C. Personnel

8. **CONSENT AGENDA (Roll Call Vote)**

- A. FY 2023 Annual Audit Report
- B. Renewable Energy Certificate
- C. Academic Calendar 2025-2026
- D. Bobcat Lease Buyout
- E. Maker Space
- F. Parking Lot A Cameras and Public Address System
- G. Department Chair Positions
- H. Faculty Candidates for Tenure
- I. Personnel Action Items
- J. Expenditure Report for the period ending January 31, 2024
- K. Treasurer's and Financial Report for the period ending December 31, 2023
- L. Minutes of the January 23, 2024 Regular Meeting

9. **NEW BUSINESS**

- A. Board Policy Revisions for First Reading (*No Action This Month*)

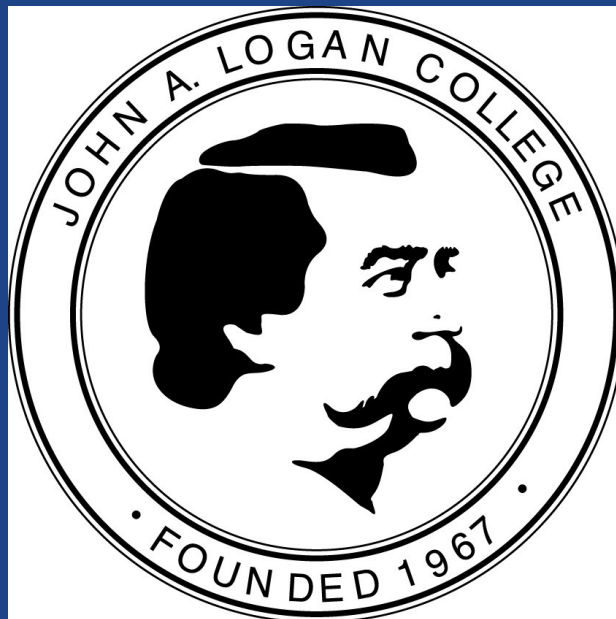
10. **EXECUTIVE SESSION**

11. **ANNOUNCEMENTS**

12. **ADJOURNMENT**

Informational Item 7.A

Course Fees



**JOHN A. LOGAN COLLEGE
INFORMATIONAL ITEM**

7.A – Course Fees

1. BACKGROUND INFORMATION

The following course fees have been approved by President Overstreet and are reported to the Board of Trustees in accordance with Board Policy 7315, Establishment of Fees. The fees shall be effective Fall 2024 for the 2024-2025 Academic Year.

Effective Fall 2024 for the 2024-2025 Academic Year				
Course		Course Title	Current Fee	New Course Fee
ACT	161	DAMAGE ANALYSIS	\$50.00	\$0.00
ACT	180	DETAILING	\$0.00	\$50.00
ADN	201	HEALTH ASSESSMENT & NURSING CARE	\$75.00	\$105.00
ADN	203	INTRO TO CONCEPTUAL FRAMEWORK	\$100.00	\$160.00
ADN	230	ADVANCED PHARMACOLOGY I	\$100.00	\$160.00
ADN	231	ADVANCED PHARMACOLOGY II	\$100.00	\$160.00
ART	101	TWO-DIMENSIONAL DESIGN	\$25.00	\$80.00
ART	102	THREE-DIMENSIONAL DESIGN	\$25.00	\$95.00
ART	111	ART APPRECIATION	\$10.00	\$0.00
ART	180	DRAWING I	\$25.00	\$110.00
ART	250	CERAMICS I	\$25.00	\$50.00
ART	256	DRAWING II	\$25.00	\$75.00
ART	260	BEGINNING PAINTING	\$35.00	\$50.00
ART	296	PHOTOGRAPHY I	\$0.00	\$30.00
ART	297	PHOTOGRAPHY II	\$0.00	\$30.00
BIO	100 (Online)	BIOLOGY FOR NON-SCIENCE MAJORS (V Sections Only)	\$0.00	\$220.00
BIO	105 (Online)	HUMANS IN SOCIETY (V Sections Only)	\$0.00	\$311.00
BIO	205 (Online)	HUMAN ANATOMY & PHYSIOLOGY I (V Sections Only)	\$0.00	\$232.00
BIO	206 (Online)	HUMAN ANATOMY & PHYSIOLOGY II (V Sections Only)	\$0.00	\$216.00
CRJ	103	INTRODUCTION TO CRIMINAL JUSTICE	\$25.00	\$0.00
CRJ	105	CRIMINAL BEHAVIOR	\$25.00	\$0.00
CRJ	115	POLICING	\$25.00	\$0.00
CRJ	203	INTRODUCTION TO SECURITY	\$25.00	\$0.00
CRJ	209	CRIMINAL LAW	\$25.00	\$0.00
CRJ	218	INTRODUCTION TO CORRECTIONS	\$25.00	\$0.00
CRJ	219	CRIMINAL PROCEDURE	\$25.00	\$0.00
CRJ	220	PROBATION, PAROLE & COMM. BASED CORRECTION	\$25.00	\$0.00
CRJ	221	POLICE ADMINISTRATION	\$25.00	\$0.00
CRJ	223	JUVENILE JUSTICE	\$25.00	\$0.00
DMS	204	CARDIAC ULTRASOUND IMAGING/LAB I	\$600.00	\$200.00
DMS	206	CARDIAC ULTRASOUND CLINIC I	\$250.00	\$100.00
DMS	224	CARDIAC ULTRASOUND IMAGING/LAB II	\$600.00	\$200.00

**JOHN A. LOGAN COLLEGE
INFORMATIONAL ITEM**

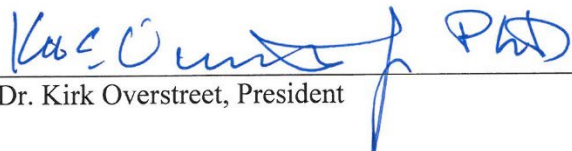
7.A – Course Fees

Course		Course Title	Current Fee	New Course Fee
DMS	226	CARDIAC ULTRASOUND CLINIC II	\$250.00	\$100.00
DMS	236	CARDIAC ULTRASOUND CLINIC III	\$250.00	\$100.00
DMS	246	CARDIAC ULTRASOUND CLINIC IV	\$250.00	\$100.00
DMT	105	SYMBOLISM & LOGO DESIGN	\$0.00	\$20.00
DMT	115	LAYOUT DESIGN	\$0.00	\$20.00
DMT	160	TYPOGRAPHY	\$0.00	\$20.00
DMT	185	PRODUCTION DESIGN TECHNOLOGIES	\$0.00	\$25.00
DMT	205	DIGITAL IMAGING TECHNOLOGIES	\$0.00	\$20.00
DMT	230	VIDEO PRODUCTION I	\$0.00	\$25.00
DMT	240	PACKAGING DESIGN	\$0.00	\$20.00
DMT	280	ADVANCED LAYOUT DESIGN	\$0.00	\$20.00
DNA	112	DENTAL ASSISTING EXTERNSHIP	\$450.00	\$50.00
ECE	120	GUIDING PLAY AND LEARNING	\$25.00	\$0.00
ECE	150	INFANCY DEVELOPMENT	\$25.00	\$0.00
ECE	151	HEALTH, SAFETY, AND NUTRITION	\$25.00	\$0.00
ECE	160	CHILD, GROWTH AND DEVELOPMENT	\$25.00	\$0.00
ECE	171	FAMILY CHILD CARE PRACTICUM	\$25.00	\$0.00
ECE	220	INFANT TODDLER CURRICULUM	\$25.00	\$0.00
ECE	245	THE EXCEPTIONAL CHILD	\$25.00	\$0.00
ECE	260	CHILD, FAMILY & COMMUNITY RELATIONS	\$25.00	\$0.00
ECE	265	EARLY CHILDHOOD CURRICULUM	\$25.00	\$0.00
ECE	266	PRE-SCHOOL ADMINISTRATION	\$25.00	\$0.00
ECE	267	CHILD CARE LABORATORY I	\$25.00	\$0.00
ECE	268	CHILD CARE LABORATORY II	\$25.00	\$0.00
ECE	272	LANGUAGE AND LITERACY DEVELOPMENT	\$25.00	\$0.00
ECE	279	MANAGEMENT INTERNSHIP	\$25.00	\$0.00
ELT	102	BASIC ELECTRICITY AND WIRING	\$35.00	\$20.00
ELT	103	APPLIED DC/AC CIRCUITS	\$0.00	\$20.00
ELT	104	INTRODUCTION TO VFDS	\$35.00	\$25.00
ELT	111	DIGITAL ELECTRONICS I	\$35.00	\$20.00
ELT	112	DIGITAL ELECTRONICS II	\$0.00	\$20.00
ELT	150	APPLIED SOLID STATE ELECTRONICS	\$35.00	\$25.00
ELT	151	APPLIED SOLID STATE CIRCUITS	\$0.00	\$10.00
ELT	170	BIOMEDICAL INSTRUMENTATION I	\$35.00	\$25.00
ELT	210	SUPPORTING COMPUTER OPERATING SYSTEMS	\$35.00	\$20.00
ELT	214	FUNDAMENTALS OF COMPUTING HARDWARE	\$35.00	\$20.00
ELT	215	IOT AND EMBEDDED SYSTEMS	\$35.00	\$25.00
ELT	218	INTRODUCTION TO NETWORK TECHNOLOGIES	\$35.00	\$25.00
ELT	220	SPECIAL PROJECTS IN ELECTRONICS	\$35.00	\$25.00
ELT	224	POWER DISTRIBUTION AND MOTORS	\$0.00	\$25.00

**JOHN A. LOGAN COLLEGE
INFORMATIONAL ITEM**

7.A – Course Fees

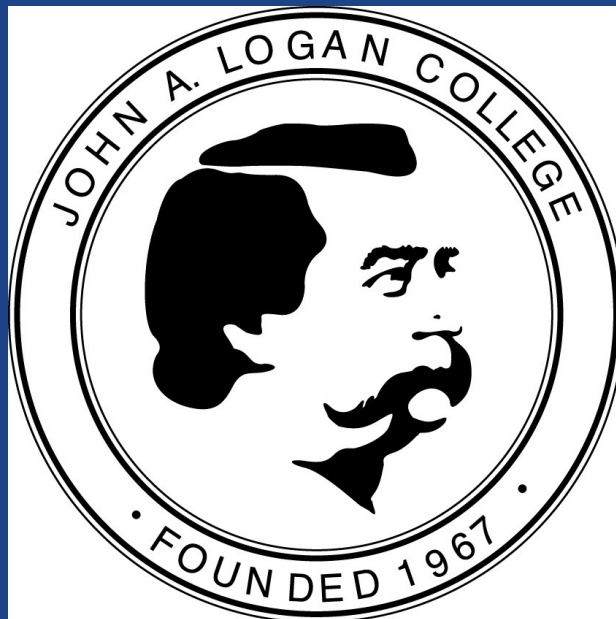
Course		Course Title	Current Fee	New Course Fee
ELT	243	RENEWABLE ENERGY SYSTEMS	\$35.00	\$25.00
ELT	250	BIOMEDICAL INSTRUMENTATION II	\$35.00	\$25.00
ELT	270	INTRODUCTION TO SMART GRID	\$35.00	\$0.00
ELT	280	BIOMEDICAL INSTRUMENTATION III	\$35.00	\$0.00
NAD	101	NURSING ASSISTANT TRAINING	\$75.00	\$160.00
PNE	102	NURSING PROCEDURES	\$100.00	\$175.00
PNE	209	I.V. THERAPY	\$100.00	\$185.00
SCI	101 (Online)	INTEGRATED LIFE & PHYSICAL SCIENCE I (V Sections Only)	\$0.00	\$60.00
WEL	120	OXYFUEL WELDING, CUTTING AND BRAZING	\$180.00	\$175.00
WEL	121	SMAW (STICK) PLATE WELDING I	\$180.00	\$175.00
WEL	122	GMAW (MIG) PLATE WELDING	\$180.00	\$175.00
WEL	123	SMAW (STICK) PLATE WELDING II	\$180.00	\$175.00
WEL	124	GTAW (TIG) WELDING I	\$180.00	\$175.00
WEL	125	WELD TESTING AND INSPECTION	\$180.00	\$175.00
WEL	126	SMAW (STICK) WELDING III	\$180.00	\$175.00
WEL	127	WELDING AND METAL FABRICATION	\$180.00	\$175.00
WEL	128	PIPE WELDING	\$180.00	\$175.00
WEL	129	GTAW (TIG) WELDING II	\$180.00	\$175.00

Approved:  PAD Date: 12/05/2023
 Dr. Kirk Overstreet, President

Staff Contact: Dr. Stephanie Chaney Hartford, Provost

Informational Item 7.B

Nutanix Datacenter Disaster Recovery



**JOHN A. LOGAN COLLEGE
INFORMATIONAL ITEM**

7.B - Nutanix Datacenter Disaster Recovery Site

1. BACKGROUND INFORMATION

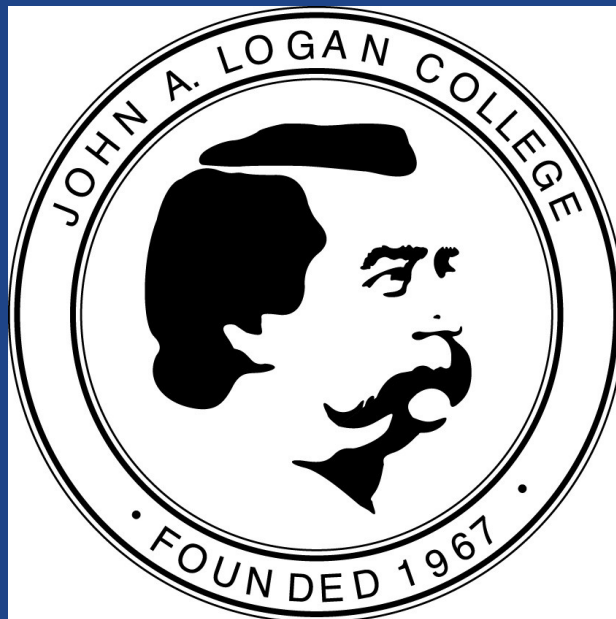
John A. Logan College's on-site servers use Nutanix's Datacenter systems platform. To provide mission critical recovery for applications and continuity to the College's business and instructional operations, we use the Nutanix Disaster Recovery as a Service platform (DRaaS). This has been an integral part of Information Technology planning and testing since 2019, ensuring the best uptime for the College's systems. This subscription service is through April 2025.

The total cost of this purchase is \$55,000.00, which was approved in the FY 2024 budget. This purchase is through the IPHEC Contract with CDWG. 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.

Staff Contact: Travis Geske, Senior Director of Network Infrastructure

Informational Item 7.C

Personnel



**JOHN A. LOGAN COLLEGE
INFORMATIONAL ITEM**

7.C – Personnel

1. RETIREMENTS

- A. Debra Russell, Professor of Practical Nursing, effective June 1, 2024.
- B. Karla Tabing, Director of Logan Academy, effective June 1, 2024.
- C. Susan May, Director of Legislative Affairs and Special Assistant to the President and Board of Trustees, effective January 1, 2025.

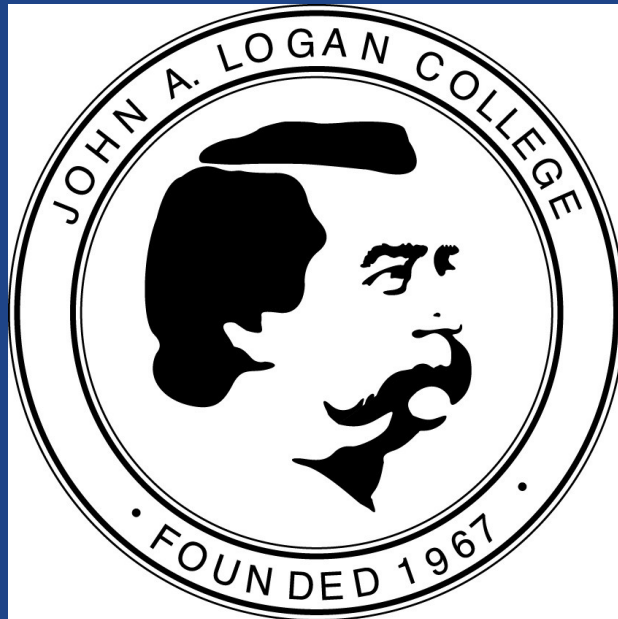
2. RESIGNATIONS

- A. Chrissy Confer, CCR&R Toddler Specialist, effective February 10, 2024.

Staff Contact: President Kirk Overstreet

Consent Agenda Item 8.A

FY 2023 Annual Audit Report



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

8.A – FY 2023 Annual Audit Report

1. REASON FOR CONSIDERATION

Per the ICCB Fiscal Management Manual, John A. Logan College is required to have an external audit presented each year in compliance with GASB 33/34 reporting requirements. In addition to the external financial audit presentation, a Single Audit Report that provides the external auditor's findings related to the College's compliance with Federal awards of \$750,000 or more of Federal Financial Assistance received is also required annually.

2. BACKGROUND INFORMATION

Kimberly Walker, CPA, from the Kemper CPA Group, presented the FY 2023 Annual Financial Audit Report to the Board Finance Committee on February 20, 2024. She was present at the meeting to answer questions from the Board Finance Committee Chair Trustees Aaron Smith.

3. RECOMMENDATION

That the Board of Trustees approve the FY 2023 Annual Audit as presented. Upon approval, the FY 2023 Annual Financial Report will be published in a local newspaper, a copy of which will be filed with the ICCB along with two copies of the full Annual Audit and Single Audit Reports.

Staff Contact: Dr. Susan LaPanne, CPA, CFE
Vice President for Business Services and CFO

January 25, 2024

Board of Trustees
John A. Logan College
Community College District No. 530
700 Logan Road
Carterville, IL 62918

We have audited the financial statements of the business-type activities and the discretely presented component unit of John A. Logan Community College District No. 530 (the College) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 1, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the College are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the College changed accounting policies related to Subscription-Based Information Technology Agreement (SBITA) Disclosures by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 96, SBITAs, during fiscal year 2023. We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the College's financial statements were:

Management's estimate of depreciation is based on historical cost of the assets and the estimated useful lives of the assets. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for doubtful accounts is based on the length of time the receivable has been outstanding and prior experience with collectability of accounts. We evaluated the key factors and assumptions used to develop the estimate of

allowance for doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

The College's pension and other post-employment benefit liabilities described in Notes 7, 8, and 9 to the financial statements are actuarially determined; however, they are based on significant assumptions such as mortality rates, projected salary increases, turnover and disability rates, inflation, and discount rates. These assumptions are based on historical trends and industry standards.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 25, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the College's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the State Universities Retirement System of Illinois Pension Plan's trend data, the College OPEB Plan's trend data, and the College Insurance Program OPEB Plan's trend data, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Uniform Financial Statements, which accompany the financial statements but are not RSI. With respect to this supplemental information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Other Supplemental Information, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Board of Trustees and management of John A. Logan College, Community College District No. 530 and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



KEMPER CPA GROUP LLP

Certified Public Accountant and Consultants

Marion, Illinois

January 25, 2024

Board of Trustees
John A. Logan College
Community College District No. 530
Carterville, IL 62918

In planning and performing our audit of the financial statements of John A. Logan Community College District No. 530 (“the College”) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the College’s internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College’s internal control. Accordingly, we do not express an opinion on the effectiveness of the College’s internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding those matters. A separate report dated January 25, 2024, contains our communication of any significant deficiencies or material weaknesses in the College’s internal control. This letter does not affect our report dated January 25, 2024 on the financial statements of John A. Logan Community College District No. 530.

Economic Interest Statements

Chapter 5 section 420/4A-101 of the *Illinois Compiled Statutes* requires certain persons employed by the College or persons who are elected to hold an office of the College to file an economic interest statement annually with the County Clerk’s office. Based on the audit procedures performed, it was determined that one of the forty-seven College employees and officials failed to file such statements with the County Clerk’s office by the due date. We recommend that the College, in conjunction with the County Clerk, take the necessary steps to ensure that all economic interest statements are correctly and timely filed.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various College personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of management and the Board of Trustees and is not intended to be, and should not be, used by anyone other than those specified parties.

Sincerely,



KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**ANNUAL FINANCIAL REPORT
AND
SINGLE AUDIT REPORT**

FOR THE YEAR ENDED JUNE 30, 2023

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

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**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

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**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees
John A. Logan College
Community College District No. 530
Carterville, Illinois 62918

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities and the discretely presented component unit of John A. Logan College, Community College District No. 530 (the College), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of John A. Logan College, Community College District No. 530 as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the discretely presented component unit were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise John A. Logan College, Community College District No. 530's basic financial statements. The Uniform Financial Statements, as required by the Illinois Community College Board, and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Uniform Financial Statements and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the Other Supplemental Information included in the annual report. The Other Supplemental Information, as listed in the table of contents, does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the Other Supplemental Information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the Other Supplemental Information and consider whether a material inconsistency exists between the Other Supplemental Information and the basic financial statements, or the Other Supplemental Information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the Other Supplemental Information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2024, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Kemper CPA Group LLP

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
January 25, 2024

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees
John A. Logan College
Community College District No. 530
Carterville, Illinois 62918

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the discretely presented component unit of John A. Logan College, Community College District No. 530 (the College) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated January 25, 2024. The financial statements of the John A. Logan College Foundation (the Foundation), a discretely presented component unit, were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Foundation.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Kemper CPA Group LLP

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
January 25, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Unaudited)**

This section of John A. Logan College's Annual Comprehensive Financial Report presents management's discussion and analysis of the College's financial activity during the fiscal year ended June 30, 2023. Management's discussion and analysis is designed to focus on current activities, resulting change, and currently known facts. Please read it in conjunction with the College's audited basic financial statements and the notes to financial statements. Responsibility for the completeness and fairness of this information rests with management of the College.

Using the Annual Comprehensive Financial Report

The basic financial statements focus on the College as a whole and are designed to emulate corporate presentation models whereby all College activities are consolidated into one total. The focus of the Statement of Net Position is designed to reflect the College's financial position at a certain date. This statement combines and consolidates current financial resources (short-term spendable resources) with capital assets. Net position is one indicator of the current financial condition of the College, while the change in net position is another indicator of whether the overall financial condition has improved or deteriorated during the year.

The Statement of Revenues, Expenses, and Changes in Net Position presents the College's financial results for the fiscal year. This statement includes the College's revenues and expenses, both operating and non-operating. Operating revenues and expenses are those for which the College directly exchanges goods and services. The primary operating revenues for the College are tuition and fees (net of scholarship allowances) and auxiliary services (net). Non-operating revenues and expenses are those that exclude specific, direct exchanges of goods and services. The major components of the College's non-operating revenues include local property taxes and government grants and contracts. The reporting model classifies these revenues as non-operating because no direct exchange of goods and services are received from the government or local taxpayers, respectively. This approach is intended to summarize and simplify the user's analysis of costs of various College services to students and the public.

Financial Highlights

The College's net position increased by \$10.6 million to \$50.7 million at June 30, 2023, from \$40.1 million at June 30, 2022. Net position represents the balance in the College's assets and deferred outflows of resources after liabilities and deferred inflows of resources are deducted.

Operating revenues increased to \$5.9 million from \$5.6 million during the years ended June 30, 2023, and 2022, respectively. Non-operating revenues and expenses, net, decreased \$9.2 million. Included in non-operating revenues are State on-behalf revenues, which decreased from \$11.7 million to \$6.7 million in fiscal years 2022 and 2023, respectively. These on-behalf revenues represent combined pension and other post-employment benefit (OPEB) contributions made on behalf of the College by the State of Illinois to the State University Retirement System (SURS) and State of Illinois College Insurance Program (CIP). Total revenues and capital contributions, excluding State on-behalf contributions, decreased \$4.2 million from \$52.2 million to \$48.0 million in fiscal years 2022 and 2023, respectively. This decrease is due to a reduction in federal grants and contracts of \$7.1 million, primarily driven by the conclusion of the Higher Education Emergency Relief Fund (HEERF) grants in early FY2023, offset partially by an increase in investment income of \$1.2

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2023**

Financial Highlights (Concluded)

million. Total College expenses decreased \$11.0 million from \$55.1 million to \$44.1 million in fiscal years 2022 and 2023, respectively. More discussion of the change in operating expenses is available on the following pages.

Financial Analysis of the College as a Whole

	Net Position (in millions)		Increase (Decrease)	Percent Change
	FY2023	FY2022		
ASSETS				
Current				
Current assets	\$ 36.3	\$ 33.9	\$ 2.4	7.1 %
Non-Current				
Restricted assets	22.9	21.6	1.3	6.0
Tangible and intangible capital assets, net	62.1	61.8	0.3	0.5
Total assets	<u>121.3</u>	<u>117.3</u>	<u>4.0</u>	<u>3.4</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1.2</u>	<u>1.7</u>	<u>(0.5)</u>	<u>(29.4)</u>
LIABILITIES				
Current liabilities	9.6	8.6	1.0	11.6
Non-current liabilities	31.9	47.0	(15.1)	(32.1)
Total liabilities	<u>41.5</u>	<u>55.6</u>	<u>(14.1)</u>	<u>(25.4)</u>
DEFERRED INFLOWS OF RESOURCES	<u>30.3</u>	<u>23.3</u>	<u>7.0</u>	<u>30.0</u>
NET POSITION				
Net investment in capital assets	43.1	49.2	(6.1)	(12.4)
Restricted	19.5	17.2	2.3	13.4
Unrestricted	(11.9)	(26.3)	14.4	(54.8)
Total net assets	<u>\$ 50.7</u>	<u>\$ 40.1</u>	<u>\$ 10.6</u>	<u>26.4 %</u>

The College's statement of net position, as summarized in the above schedule, is presented on the accrual basis of accounting whereby assets are capitalized and depreciated or amortized and deferred outflows and inflows of resources are recognized.

Current assets increased \$2.4 million to \$36.3 million at June 30, 2023. Within current assets, cash and cash equivalents increased \$1.3 million and receivables increased \$1.0 million. The increase in total receivables was driven by an increase of \$0.9 million in governmental claims and \$0.5 million in property taxes receivable, offset partially by a decrease of \$0.3 million in other receivables. Non-current assets increased \$1.6 million due to a \$1.3 million increase in restricted assets and a \$0.3 million increase in tangible and intangible capital assets, net of depreciation and amortization.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2023**

Financial Analysis of the College as a Whole (Continued)

Current liabilities increased \$1.0 million in part due to the implementation of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023, which added \$0.5 million current subscription liabilities to the Statement of Net Position. The remaining increase in current liabilities was due to increases of \$0.1 million in accounts payable, \$0.1 million in refundable advances, and \$0.2 million in the current portion of bonds payable. Non-current liabilities decreased \$15.1 million to \$31.9 million on June 30, 2023 due to decreases of \$10.7 million in net OPEB liabilities and \$4.5 million in the long-term portion of bonds payable.

Deferred outflows of resources decreased \$0.5 million due to decreases in OPEB plan related amounts. Deferred inflows of resources increased \$7.0 million due to a \$6.7 million increase in OPEB plan related amounts and a \$0.5 million increase in deferred property tax revenue.

Operating Results				
(in millions)				
OPERATING INCOME (LOSS)	<u>FY2023</u>	<u>FY2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Operating revenues				
Student tuition and fees, net	\$ 4.81	\$ 4.23	\$ 0.58	13.7%
Auxiliary enterprises revenue, net	0.85	1.00	(0.15)	(15.0)
Other operating revenue	<u>0.21</u>	<u>0.39</u>	<u>(0.18)</u>	<u>(46.2)</u>
Total operating revenue	5.87	5.62	0.25	4.4
Less operating expenses	<u>43.32</u>	<u>54.25</u>	<u>(10.93)</u>	<u>(20.1)</u>
Operating income (loss)	<u>(37.45)</u>	<u>(48.63)</u>	<u>11.18</u>	<u>(23.0)</u>
NON-OPERATING REVENUES (EXPENSES)				
Property taxes	15.79	15.24	0.55	3.6
Corporate personal property replacement taxes	2.12	2.03	0.09	4.4
Local grants and contracts	0.30	-	0.30	N/A
State grants and contracts	12.14	11.54	0.60	5.2
Federal grants and contracts	8.36	15.44	(7.08)	(45.9)
Nongovernmental gifts, grants and bequests	0.88	0.73	0.15	20.5
On-behalf revenues – SURS & CIP	6.71	11.74	(5.03)	(42.8)
Investment income	1.26	0.10	1.16	1,160.0
Bond premium amortization (interest expense), net	<u>(0.77)</u>	<u>(0.84)</u>	<u>0.07</u>	<u>(8.3)</u>
Total non-operating revenues (expenses)	<u>46.79</u>	<u>55.98</u>	<u>(9.19)</u>	<u>(16.4)</u>
CAPITAL CONTRIBUTIONS	<u>1.26</u>	<u>1.46</u>	<u>(0.20)</u>	<u>(13.7)</u>
CHANGE IN NET POSITION	<u>\$ 10.60</u>	<u>\$ 8.81</u>	<u>\$ 1.79</u>	<u>20.3%</u>

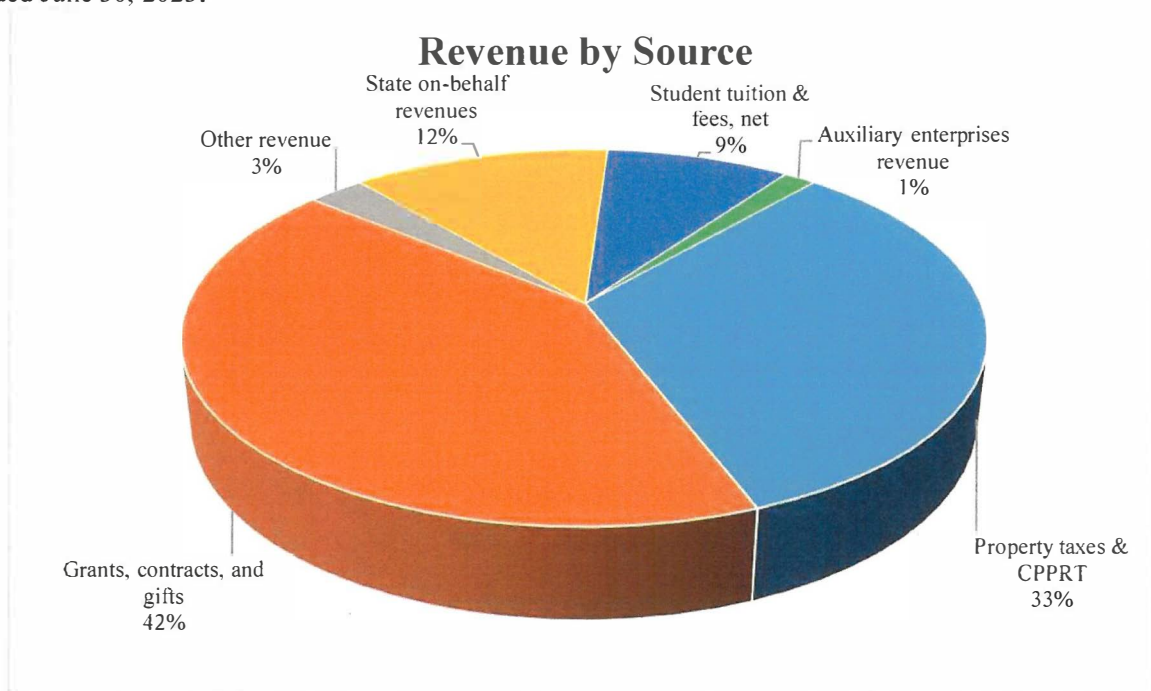
**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2023**

Financial Analysis of the College as a Whole (Continued)

When reviewing the operating results, it should be noted the tuition and fees amount has been adjusted for a scholarship allowance. The scholarship allowances for the fiscal years 2023 and 2022 were \$5.5 million and \$5.0 million, respectively. This scholarship allowance represents the amount of scholarships and waivers applied to student accounts to fund a portion of their tuition and fee balances. If tuition and fees were presented on a gross basis, a greater dependence on tuition and fees would be noted.

The following is a graphic illustration of total revenue, including capital contributions, by source for the year ended June 30, 2023:



**Operating Expenses, Including State On-behalf Payments
(in millions)**

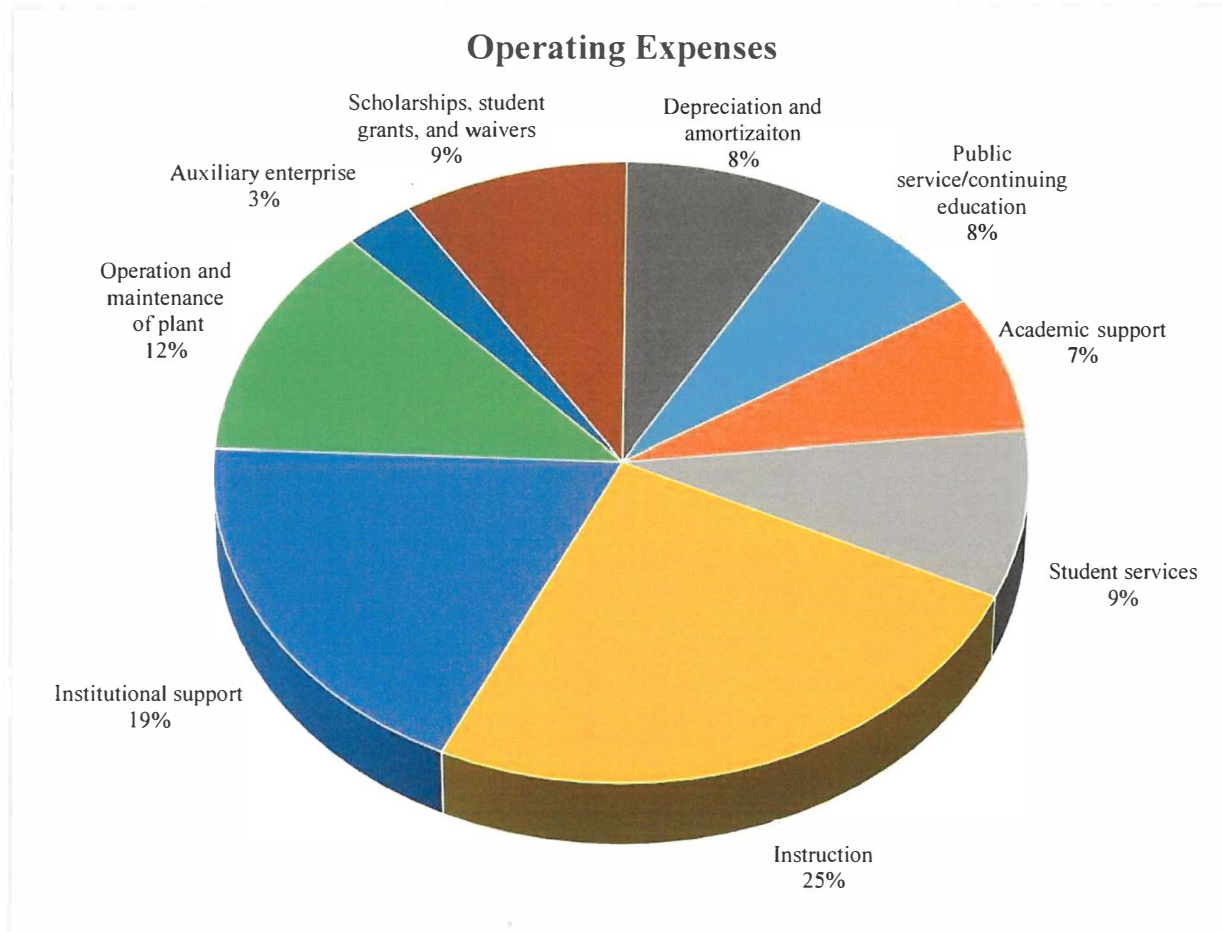
OPERATING EXPENSES	<u>FY2023</u>	<u>FY2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Instruction	\$ 10.8	\$ 13.8	\$ (3.0)	(21.7)%
Academic support	3.1	5.1	(2.0)	(39.2)
Student services	3.8	5.1	(1.3)	(25.5)
Public service/continuing education	3.4	3.6	(0.2)	(5.6)
Operation and maintenance of plant	5.3	6.3	(1.0)	(15.9)
Institutional support	8.1	9.5	(1.4)	(14.7)
Auxiliary enterprise	1.2	1.5	(0.3)	(20.0)
Scholarships, student grants, and waivers	4.0	6.3	(2.3)	(36.5)
Depreciation and amortization	3.6	3.0	0.6	20.0
Total operating expenses	<u>\$ 43.3</u>	<u>\$ 54.2</u>	<u>\$ (10.9)</u>	<u>(20.1)%</u>

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2023**

Financial Analysis of the College as a Whole (Continued)

The following is a graphic illustration of operating expenses, including payments made by the State of Illinois on behalf of the College and recognized as expenses by the College, for the year ended June 30, 2023:



Operating expenses for the year ended June 30, 2023 decreased \$10.9 million compared to the year ended June 30, 2022. Much of this total decrease is attributable to a decrease of \$5.0 million in the combined pension and OPEB expenses paid on-behalf of the College by the State of Illinois, which are allocated pro-rata across operating expense programs based on salary expenses. These on-behalf expenses represent the College's portion of the SURS pension and CIP OPEB contributions. The State of Illinois has the legal obligation to make contributions directly to the SURS pension plan. The College recognizes revenue and a corresponding employee benefit expense for the College's proportionate share of the State's payments. The revenues and expenses recorded for these payments do not pass through the College, and the College does not spend any actual dollars. These on-behalf payments occur annually, and amounts may fluctuate significantly year to year. Both the FY2022 and FY2023 CIP on-behalf amounts were net OPEB benefits, which reduce the total on-behalf expense. For the year ended June 30, 2023, the College recognized revenue and expense of \$9.6 million for on-behalf SURS pension contributions, offset by \$2.9 million for on-behalf CIP net OPEB benefits, which nets to a total of \$6.7 million State on-behalf revenues and expenses.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2023**

Financial Analysis of the College as a Whole (Concluded)

**Operating Expenses, Excluding State On-behalf Payments
(in millions)**

OPERATING EXPENSES	<u>FY2023</u>	<u>FY2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Instruction	\$ 8.3	\$ 9.0	\$ (0.7)	(7.8)%
Academic support	2.6	4.2	(1.6)	(38.1)
Student services	3.0	3.8	(0.8)	(21.1)
Public service/continuing education	2.8	2.7	0.1	3.7
Operation and maintenance of plant	4.4	4.7	(0.3)	(6.4)
Institutional support	6.9	7.6	(0.7)	(9.2)
Auxiliary enterprise	1.0	1.2	(0.2)	(16.7)
Scholarships, student grants, and waivers	4.0	6.3	(2.3)	(36.5)
Depreciation and amortization	3.6	3.0	0.6	20.0
Total operating expenses	<u>\$ 36.6</u>	<u>\$ 42.5</u>	<u>\$ (5.9)</u>	<u>(13.9)%</u>

Excluding the on-behalf expense allocations, operating expenses decreased \$5.9 million. Scholarships, student grants, and waivers decreased \$2.3 million primarily due to the conclusion of the HEERF grants in early fiscal year 2023, offset by an increase in Pell funding and participant incentives across multiple state and federal grants. Academic support expenses decreased \$1.6 million also due to the conclusion of the HEERF grants. These grants were used during fiscal year 2022 to purchase academic support materials, technology, and online services to improve remote learning and promote social distancing and campus safety. Overall, contractual services and supplies and materials decreased \$0.9 million and \$1.2 million, respectively, year over year. Salaries and benefits, excluding on-behalf expenses, increased \$0.9 million year over year while fixed charges and utilities each increased \$0.2 million, and conferences and travel increased \$0.3 million.

Capital and Debt Activities

**Capital Assets, Net
As of June 30
(in millions)**

TANGIBLE CAPITAL ASSETS	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Site	\$ 0.3	\$ 0.3	\$ -	- %
Site improvement	4.8	3.8	1.0	26.3
Buildings and improvements	95.5	95.0	0.5	0.5
Equipment and other	10.6	10.4	0.2	1.9
Construction in progress	2.1	1.7	0.4	23.5
Total historical cost	<u>113.3</u>	<u>111.2</u>	<u>2.1</u>	<u>1.9</u>
Less accumulated depreciation	<u>52.0</u>	<u>49.4</u>	<u>2.6</u>	<u>5.3</u>
Tangible capital assets, net	<u>\$ 61.3</u>	<u>\$ 61.8</u>	<u>\$ (0.5)</u>	<u>(0.8)%</u>

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONCLUDED)
JUNE 30, 2023**

Capital and Debt Activities (Concluded)

INTANGIBLE CAPITAL ASSETS	<u>2023</u>	<u>2022</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Right to use equipment and software	\$ 1.4	\$ -	\$ 1.4	N/A %
Less accumulated amortization	<u>0.6</u>	<u>-</u>	<u>0.6</u>	N/A
Intangible capital assets, net	<u>\$ 0.8</u>	<u>\$ -</u>	<u>\$ 0.8</u>	N/A %

Net tangible capital assets decreased by \$0.5 million. Depreciation expense remained flat for both of the years ended June 30, 2023 and 2022 at \$3.0 million. During the year ended June 30, 2023, the College completed the bike path and pedestrian bridge project, G building and practice facility roof renovations, and a nursing department remodel project. Instructional, office, and service equipment of \$0.6 million was placed into service during the year. The net book value of asset disposals during the fiscal year was not significant.

Several other construction projects have been approved by the Board and were in progress during the year ended June 30, 2023. These projects are included in construction in progress on June 30, 2023. See Note 14 of the notes to the financial statements for a list of these projects and the estimated remaining project commitments on June 30, 2023.

Net intangible capital assets increased by \$0.8 million. The College's intangible capital assets are comprised of right-to-use leased equipment and subscription-based information technology arrangements (SBITAs). Amortization expense was \$0.6 million and \$0, respectively, for the years ended June 30, 2023 and 2022. The College implemented GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023.

The College's debt activity for the year consisted of:

Bonds payable, July 1, 2022	\$ 27,310,000
Bonds issued	-
Bonds retired	<u>(4,125,000)</u>
Bonds payable, June 30, 2023	<u>\$ 23,185,000</u>

Bond retirements of \$4.1 million occurred during the year in accordance with the original debt retirement schedules of previously issued bonds.

Leases liability, July 1, 2022	\$ 53,703
Increases	211,084
Decreases	<u>(44,990)</u>
Leases liability, June 30, 2023	<u>\$ 219,797</u>

Subscription liability, July 1, 2022	\$ -
Increases	585,925
Decreases	<u>(96,246)</u>
Subscription liability, June 30, 2023	<u>\$ 489,679</u>

BASIC FINANCIAL STATEMENTS

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**STATEMENT OF NET POSITION
JUNE 30, 2023**

	<u>John A. Logan College</u>	<u>Component Unit John A. Logan College Foundation</u>
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 14,542,075	\$ 870,213
Receivables		
Property Taxes	16,615,764	-
Governmental Claims	1,714,561	-
Tuition and Fees, Net of Allowance for Doubtful Accounts of \$992,039	1,491,915	-
Other	1,182,493	16,884
Inventories	38,933	-
Prepaid Expenses	708,961	1,000
Total Current Assets	<u>36,294,702</u>	<u>888,097</u>
Non-Current Assets		
Restricted Cash and Cash Equivalents	22,911,970	-
Investments	-	9,058,449
Tangible and Intangible Capital Assets, Net	62,059,244	-
Total Non-Current Assets	<u>84,971,214</u>	<u>9,058,449</u>
Total Assets	<u>121,265,916</u>	<u>9,946,546</u>
Deferred Outflows of Resources		
College OPEB Plan Related Amounts	146,639	-
CIP OPEB Plan Related Amounts	554,845	-
Pension Related Amounts	236,546	-
Deferred Loss on Refunded Bonds Payable	296,130	-
Total Deferred Outflows of Resources	<u>1,234,160</u>	<u>-</u>
Liabilities		
Current Liabilities		
Accounts Payable	721,577	30,166
Accrued Expenses	3,764,667	-
Refundable Advances	193,229	-
Accrued Bond Interest	66,468	-
Lease Liability, Due in One Year	77,032	-
Subscription Liability, Due in One Year	468,305	-
Bonds Payable, Due in One Year	4,295,000	-
Total Current Liabilities	<u>9,586,278</u>	<u>30,166</u>

The accompanying notes are an integral part of these financial statements.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**STATEMENT OF NET POSITION (Concluded)
JUNE 30, 2023**

	<u>John A. Logan College</u>	<u>Component Unit John A. Logan College Foundation</u>
Non-Current Liabilities		
Net OPEB Liability	11,823,877	-
Lease Liability	142,765	-
Subscription Liability	21,374	-
Bonds Payable, Net of Unamortized Premium of \$1,037,744	19,927,744	-
Total Non-Current Liabilities	<u>31,915,760</u>	<u>-</u>
Total Liabilities	<u>41,502,038</u>	<u>30,166</u>
Deferred Inflows of Resources		
College OPEB Plan Related Amounts	302,500	-
CIP OPEB Plan Related Amounts	12,224,546	-
Deferred Property Tax Revenue	16,281,580	-
Deferred Tuition and Fees	497,257	-
Deferred Pepsi Agreement	975,000	-
Total Deferred Inflows of Resources	<u>30,280,883</u>	<u>-</u>
Net Position		
Net Investment in Capital Assets	43,097,685	-
Restricted for		
Debt Service	134,187	-
Capital Projects	11,405,360	-
Liability Protection	1,155,639	-
Working Cash	6,805,685	-
Other	20,163	-
Without Donor Restrictions	-	1,580,239
With Donor Restrictions	-	8,336,141
Unrestricted	<u>(11,901,564)</u>	<u>-</u>
Total Net Position	<u>\$ 50,717,155</u>	<u>\$ 9,916,380</u>

The accompanying notes are an integral part of these financial statements.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>John A. Logan College</u>	<u>Component Unit John A. Logan College Foundation</u>
Revenues		
Operating Revenues:		
Student Tuition and Fees, Net of Scholarships and Allowances of \$5,466,916	\$ 4,808,530	\$ -
Donations	-	923,967
Auxiliary Enterprise Revenue, Net of Scholarships and Allowances of \$14,462	854,556	-
Other	204,505	37,228
Total Operating Revenues	<u>5,867,591</u>	<u>961,195</u>
Expenses		
Operating Expenses:		
Instruction	10,813,655	-
Academic Support	3,130,294	-
Student Services	3,766,703	1,191,892
Public Service/Continuing Education	3,405,715	-
Operation and Maintenance of Plant	5,352,822	-
Institutional Support	8,066,998	-
Auxiliary Enterprise	1,240,585	-
Scholarships, Student Grants, and Waivers	3,988,348	-
Depreciation and amortization	3,557,500	-
Total Operating Expenses	<u>43,322,620</u>	<u>1,191,892</u>
Operating Income (Loss)	<u>(37,455,029)</u>	<u>(230,697)</u>
Non-Operating Revenues (Expenses)		
Property Taxes	15,794,905	-
Corporate Personal Property Replacement Taxes	2,119,252	-
Local Grants and Contracts	299,631	-
State Grants and Contracts	12,139,305	-
Federal Grants and Contracts	8,362,785	-
Nongovernmental Gifts, Grants, and Bequests	875,864	-
On-Behalf Revenues - SURS & CIP	6,705,377	-
Investment Income	1,264,886	224,707
Bond Premium Amortization (Interest Expense), Net	(767,215)	-
Realized Capital Gains (Losses)	-	(313,448)
Unrealized Capital Gains (Losses)	-	793,574
Total Non-Operating Revenues (Expenses)	<u>46,794,790</u>	<u>704,833</u>
Income before Capital Contributions	9,339,761	474,136
Capital Contributions	1,264,605	-
Change in Net Position	<u>10,604,366</u>	<u>474,136</u>
Net Position, July 1, 2022	<u>40,112,789</u>	<u>9,442,244</u>
Net Position, June 30, 2023	<u>\$ 50,717,155</u>	<u>\$ 9,916,380</u>

The accompanying notes are an integral part of these financial statements.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023**

Cash Flows from Operating Activities	
Tuition and Fees	\$ 5,083,924
Payments to Suppliers	(7,689,014)
Payments to and Benefits for Employees	(28,912,659)
Auxiliary Enterprise Charges	854,556
Other Receipts	285,430
Net Cash Provided (Used) by Operating Activities	<u>(30,377,763)</u>
Cash Flows from Noncapital Financing Activities	
Property Taxes	15,809,988
Corporate Personal Property Replacement Taxes	2,117,766
Disbursement of Deposits Held in Custody	(30,983)
Grants, Contracts, Gifts, and Bequests	20,688,933
Net Cash Provided (Used) by Noncapital Financing Activities	<u>38,585,704</u>
Cash Flows from Capital and Related Financing Activities	
Capital Grants, Contracts, Gifts, and Bequests	1,334,846
Principal Paid on Bonds	(4,125,000)
Principal Paid on Lease Liabilities	(44,989)
Principal Paid on SBITAs	(96,246)
Interest Paid on Debt	(887,219)
Purchases of Capital Assets	(3,040,415)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(6,859,023)</u>
Cash Flows from Investing Activities	
Interest Income	1,264,886
Net Cash Provided (Used) by Investing Activities	<u>1,264,886</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,613,804
Cash and Cash Equivalents, July 1, 2022	<u>34,840,241</u>
Cash and Cash Equivalents, June 30, 2023	<u>\$ 37,454,045</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	\$ (37,455,029)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
On-Behalf - SURS & CIP	6,705,377
Depreciation Expense	3,557,500
Loss on Disposed Capital Assets	1,557
Change in Assets, Liabilities, and Deferred Outflows (Inflows):	
Tuition and Fees Receivables (net)	76,704
Other Receivables	212,940
Inventories	(32,019)
Prepaid Expenses	19,635
Net College OPEB-Related Deferred Outflows/Inflows	(137,708)
Net CIP OPEB-Related Deferred Outflows/Inflows	7,275,898
Pension Related Deferred Outflows	(87,083)
Net OPEB Liability	(10,721,804)
Accounts Payable	102,588
Accrued Expenses	37,006
Deferred Tuition and Fees	(61,148)
Refundable Advances	127,823
Net Cash Provided (Used) by Operating Activities	<u>\$ (30,377,763)</u>

Noncash Capital and Related Financing Activities

During the year ended June 30, 2023, the College entered into an operating lease agreement for Konica Minolta copiers. A capital asset and lease liability of \$211,084 was recorded at commencement of this lease. See Note 11 for more information.

The College also entered into several subscription-based information technology arrangements (SBITAs) during the year as detailed in Note 12. The total cost of these SBITAs was \$1,141,859, with a related subscription liability of \$585,924 recorded at commencement of these SBITAs. A cash downpayment of \$555,935 was made on these SBITAs.

The accompanying notes are an integral part of these financial statements.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

John A. Logan College, Community College District No. 530 (the College) is organized under the Illinois Public Community College Act with partial funding by the Illinois Community College Board. The College encompasses parts of five counties in Southern Illinois.

The accounting policies of the College conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to colleges and universities as well as those prescribed by the Illinois Community College Board (ICCB). The College reports are based on all applicable Government Accounting Standards Board (GASB) pronouncements.

The following is a summary of the more significant accounting policies followed by the College.

A. Reporting Entity

The accompanying financial statements include all entities for which the elected, eight-member Board of Trustees of the College has financial accountability.

The College has developed criteria to determine whether other entities are component units of the College. Component units are legally separate organizations for which the elected officials of the College are financially accountable. The College would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the College (i.e., entitled to or can access the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for the debt of the organization). If an organization is fiscally dependent on the College, the College is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board.

Additionally, organizations that raise and hold economic resources for the direct benefit of the College are considered to be component units.

Based on the foregoing criteria, the following organization is considered to be a component unit and is discretely presented in the basic financial statements.

The John A. Logan College Foundation (the Foundation) is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the College. The Foundation is governed by a separate board of directors and consists of graduates and friends of the College. Although the College does not control the timing or amount of receipts from the Foundation, the resources, or income thereon, which the Foundation holds and invests are restricted for the benefit of the College, its students, and its programs. Because the restricted resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered to be a component unit of the College.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting Entity (Concluded)

The Foundation is a private nonprofit organization that reports its financial results under Financial Accounting Standards Board (FASB) Statements. Most significant to the Foundation's operations and reporting model is FASB Accounting Standards Codification 958-205, *Presentation of Financial Statements for Not-For-Profit Entities*. As such, certain revenue recognition criteria and presentation differ from GASB revenue recognition criteria and presentation. No modifications have been made to the Foundation's financial information in the College's financial reporting entity for these differences; however, significant note disclosures (see Component Unit Note within Note 1) to the Foundation's financial statements have been incorporated into the College's notes to the financial statements.

Separate financial statements for the Foundation can be obtained from the Foundation office at 700 Logan College Drive, Carterville, IL 62918.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

As a public institution, the College is considered a special-purpose government under the provisions of GASB Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities – An Amendment of GASB Statement No. 34*. The College records revenue in part from tuition, fees, and other charges for services to external users, and, accordingly, has chosen to present its financial statements using the reporting model for special-purpose governments engaged in business-type activities. This model allows for all financial information of the College to be reported in a single column in each of the financial statements, accompanied by a separate column for its discretely presented component unit. All significant internal activity between funds has been eliminated from these financial statements.

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues from exchange transactions are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Intergovernmental revenues, such as federal, state, and local grants, and state shared revenues generally meet the definition of non-exchange transactions and are accounted for as non-operating revenues, with the exception of intergovernmental revenues used for capital assets which are accounted for as capital contributions. Revenue from these sources is recognized when all applicable eligibility requirements have been met. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the College must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the College on a reimbursement basis. Receivables are reported for these amounts for which revenue has been recognized but the related payments have not been received.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Concluded)

Property tax revenues are reported in accordance with National Council on Governmental Accounting (NCGA) Interpretation No. 3, *Revenue Recognition – Property Taxes*, GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, and GASB Interpretation No. 5, *Property Tax Revenue Recognition in Governmental Funds*. Consequently, under the accrual basis of accounting, property tax revenue is recognized in the period for which the taxes are levied. Property tax receivables are reported when the College has an enforceable legal claim to the taxes, which is considered to be the lien date.

New Accounting Guidance

For the fiscal year ended June 30, 2023, the College implemented Governmental Accounting Standards Board (GASB) Statement No. 96 – *Subscription-Based Information Technology Arrangements*. GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability, (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on standards established in Statement No. 87 – *Leases*, as amended. The implementation of GASB Statement No. 96 required changes to the College’s financial statement reporting related to their SBITAs as further described in Notes 1L and 12. The implementation did not require a restatement of beginning net assets.

The accounting and reporting policies of the College conform to generally accepted accounting principles applicable to government units and Illinois community colleges. The GASB is the accepted standard setting body for establishing accounting and financial reporting principles. These authoritative pronouncements are consistent with the accounting practices prescribed or permitted by the Illinois Community College Board (ICCB), as set forth in the ICCB Fiscal Management Manual. The following is a summary of the more significant policies.

C. Budgets

Although the College adopts an expanded operational budget, the budget legally required by the Illinois Community College Board contains only a statement of cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year.

D. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of management’s estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Cash and Cash Equivalents

Cash includes deposits held at banks and small amounts of cash held for change funds. Cash equivalents include deposits held in the Illinois Funds Money Market Fund due to its liquidity and/or short-term nature.

The College's investment policy allows for cash deposits to be invested in accordance with those securities allowed for by statute. Chapter 122, Section 103.47 of the Illinois Public Community College Act and Chapter 85, Sections 901-907 of the Investment of the Public Funds Act allow current operating funds, special funds, interest and sinking funds, and other funds belonging to or in the custody of a community college, including restricted and non-restricted funds, to be invested in U.S. Treasury and U.S. Agencies, repurchase agreements, certificates of deposit, the Illinois School District Liquid Asset Fund Plus, and the Illinois Treasurers' Investment Pool (Illinois Funds).

The Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments in the State to pool their funds for investment purposes. Illinois Funds is not registered with the Securities and Exchange Commission (SEC) as an investment company. Illinois Funds does meet all the criteria in GASB Statement No. 79, paragraph 4, which allows the reporting of its investments at amortized cost. Investments in Illinois Funds are valued at share price, which is the price the investment could be sold for.

The College's investment policy reduces the risk related to cash deposits through requiring deposits in excess of the federally insured amount to be appropriately collateralized to the extent of 110% and such collateralization shall be evidenced by an approved written agreement.

F. Restricted Cash and Cash Equivalents

Cash that is externally restricted to make debt service payments, or to purchase or construct capital or other noncurrent assets, is classified as noncurrent assets in the Statement of Net Position.

G. Receivables

Receivables consist of tuition and fee charges to students, auxiliary enterprise fees for services provided to students, faculty, and staff, the majority of each residing in Illinois, and property tax receivables. These receivables are recorded net of estimated uncollectible amounts, which is based on management's assessment of collectability of specific students' accounts and the aging of the accounts receivable. If the actual defaults are higher than the historical experience, management's estimates of the recoverability of amounts due could be adversely affected. All accounts, or portions thereof, deemed to be uncollectible or to require an excessive collection cost are written-off to the allowance for doubtful accounts.

Receivables also include amounts due from various state and federal granting agencies. These amounts are considered to be 100% collectible.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Inventories

Inventories are stated at the lower of cost or net realizable value on the first in, first out (FIFO) basis. Inventories represent items held for resale by the College's auxiliary enterprises.

I. Prepaid Expenses

Prepaid expenses represent current expenditures which benefit future periods.

J. Capital Assets

Capital assets include property, improvements to property, vehicles, and equipment. Capital assets are defined by the College as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Certain assets have higher capitalization thresholds, including leasehold improvements of \$20,000, site of \$25,000, building improvements and site improvements of \$50,000, and buildings of \$100,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend the asset's life are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed by the straight-line method over the estimated useful lives as follows:

Buildings and Improvements	50 Years
Leasehold Improvements	15 Years
Site Improvements	10 Years
Equipment	8 Years
Vehicles	5 Years
Computer Software	3 Years

K. Leases

The College is a lessee for a noncancelable lease of copiers. The College recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements.

At the commencement of a lease, the College initially measure the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The right-to-use asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Right-to-use lease assets useful lives are determined by the length of the lease period and are amortized using the straight-line method. The College has elected to use a capitalization threshold for leased assets of \$25,000.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Leases (Concluded)

Key estimates and judgments include how the College determines the discount rate and lease term it uses to discount the expected lease payments to present value. The College uses the market rate of interest at lease inception as the discount rate for leases. Lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease payable are composed of fixed payments as outlined in the lease agreements.

L. Subscription-Based Information Technology Agreements (SBITAs)

The College obtains the right to use vendor's information technology software through various long-term contracts. The College recognizes a subscription liability and an intangible right-to-use subscription asset in the government-wide financial statements.

At the commencement of a subscription, the College initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The right-to-use asset is initially measured as the initial amount of the subscription liability adjusted for subscription payments made at or before the subscription commencement date, plus certain initial implementation costs. Right-to-use subscription assets' useful lives are determined by the length of the subscription period and are amortized using the straight-line method. The College has elected to use a capitalization threshold for subscription assets of \$25,000.

Key estimates and judgments include how the College determines the discount rate and subscription term it uses to discount the expected subscription payments to present value. The College uses the market rate of interest at the subscription's inception as the discount rate. The subscription's term includes the noncancelable period of the subscription. Subscription payments included in the measurement of the subscription payable are composed of fixed payments as outlined in the subscription.

M. Amortization of Debt Issuance Premiums

The College amortizes debt issuance premiums by the straight-line method over the period the related debt issue is outstanding. The debt premium is amortized by using the same interest rate as the related debt issue, and the current period amortization is shown as a decrease to current period interest expense. Bond issuance costs are expensed at the time debt is issued.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Deferred Outflows (Inflows) of Resources

Deferred outflows are defined under GASB Statement No. 63 as a consumption of net assets by the College that is applicable to a future reporting period and should be reported as having a similar impact on net position as assets. For the College, pension payments related to employees with federally funded positions and made subsequent to the pension liability measurement date are considered to be deferred outflows in accordance with GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – An Amendment of GASB Statement No. 68. Changes in assumptions and differences between expected and actual experience of the College’s other postemployment benefit (OPEB) plans are considered to be deferred outflows. Changes in proportion and differences between employer contributions and actual contributions and its proportionate share of contributions to the plan relative to all employers is also considered to be a deferred outflow. Deferred outflows also include losses on debt refundings, which are amortized over the remaining life of the new debt, or refunded debt, whichever is shorter.

Deferred inflows of resources are defined under GASB Statement No. 63 as acquisitions of net assets that are applicable to a future reporting period and should be reported as having a similar impact on net position as liabilities. At June 30, 2023, deferred inflows of resources included tax levies accrued that are levied for use in the next fiscal year, student tuition and fees that were collected or accrued for the next academic year, the unamortized portion of the net difference between projected and actual earnings on OPEB investments, and the unrecognized portion of revenues from a long-term vendor contract.

O. Net Position

The College’s net position is classified as follows:

Net Investment in Capital Assets – This represents the College’s total investment in capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – This represents assets/resources that are legally or contractually obligated to be spent in accordance with restrictions imposed by external third parties, reduced by liabilities and deferred inflow resources related to those assets. Sources of restricted revenue include federal, state, and private grants and contracts. Externally restricted funds may be utilized only in accordance with the purpose established by the source of such funds and are in contrast with unrestricted funds over which the Board of Trustees retains full control to use in achieving any of its institutional purposes. When both restricted and unrestricted resources are available for use, it is the College’s policy to use restricted resources first, then unrestricted resources when they are needed.

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

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Classification of Revenues and Expenses

Operating revenue includes activities that have the characteristics of exchange transactions such as (1) student tuition and fees, net of scholarship allowances, and (2) sales and services of auxiliary enterprises. Non-operating revenue includes activities that have the characteristics of non-exchange transactions, such as (1) local property taxes, (2) state appropriations, (3) most federal, state, and local grants and contracts and federal appropriations, and (4) gifts and contributions. Operating expenses are those expenses directly attributable to the operations of the College. Incidental expenses are classified as non-operating expenses.

Q. Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as nonoperating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

R. Property Taxes

The 2022 property tax extension has been deferred to comply with GASB Statement No. 33 since it was levied to finance activities of the 2023/2024 academic year. In accordance with these guidelines, property tax revenue is to be recognized in the period the levy is intended to finance.

The College must file its tax levy ordinance by the last Tuesday in December of each year. The College's property tax is levied each year on all taxable real property located within the District. These taxes attach an enforceable lien on real property as of January 1 and are payable in two installments; due dates vary by county. The College receives significant property tax receipts from July through November.

S. Federal Financial Assistance Programs

The College participates in federally funded PELL Grants, FSEOG Grants, and Federal Work-Study. Federal programs are audited in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Federal Awarding Agency Regulatory Implementation of Office Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Audit of States, Local Governments and Non-Profit Organizations*, and the *Compliance Supplement*.

**JOHN A. LOGAN COLLEGE
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CARTERVILLE, ILLINOIS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Pensions

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

For financial reporting purposes, the State of Illinois (State) and its public universities and community colleges are under a special funding situation. A special funding situation exists when a non-employer entity (the State) is legally responsible for making contributions directly to a pension plan that is used to provide pensions to the employees of another entity (John A. Logan College) and the non-employer (the State) is the only entity with a legal obligation to make contributions directly to a pension plan. John A. Logan College recognizes its proportionate share of the State's pension expense relative to John A. Logan College's employees as non-operating revenue and pension expense, with the expense further allocated to the related function by employees.

U. Other Postemployment Benefits (OPEB)

For purposes of measuring the other postemployment benefits (OPEB) obligations, deferred outflows of resources and deferred inflows of resources related to OPEB, and benefits expense, information about the net position of the OPEB plans and additions to and deductions from the OPEB plans' net positions have been determined on the same basis as they are reported by the OPEB plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

V. Insurance Coverage

The College is exposed to various risks of loss including, but not limited to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To limit exposure to these risks, the College has obtained coverage from commercial insurance companies for all major programs: property, liability, and workmen's compensation. Expenditures and claims are recognized in the year in which they are notified of the loss. During the current fiscal year, there were no significant reductions in insurance coverage. Also, there have been no settlements which have exceeded insurance coverage during the past three fiscal years.

W. Component Unit

The Foundation is required to report information regarding its financial position and activities based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

W. Component Unit (Concluded)

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

X. Subsequent Events

The College has evaluated subsequent events through January 25, 2024, the date which the financial statements were available to be issued.

NOTE 2: CASH AND CASH EQUIVALENTS

At June 30, 2023, the carrying amount and bank balance of the College’s deposits is as follows:

	Carrying Amount	Bank Balance
Cash and Cash Equivalents		
Cash Accounts	\$ 17,129,668	\$ 17,540,509
US Treasury Obligations	1,978,083	1,978,083
Illinois Funds Money Market Fund	18,346,294	18,340,764
Total Cash and Cash Equivalents	\$ 37,454,045	\$ 37,859,356
	Carrying Amount	Bank Balance
Current Assets:		
Cash and Cash Equivalents	\$ 14,542,075	\$ 14,947,386
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	22,911,970	22,911,970
	\$ 37,454,045	\$ 37,859,356

Custodial Credit Risk

With respect to deposits, custodial credit risk refers to the risk that, in the event of a bank failure, the College’s deposits may not be returned to it. The College’s investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of Federal Deposit Insurance Corporation (FDIC) insurable limits to be secured by collateral and held at an independent, third-party institution, in the name of the College. As of June 30, 2023, the bank balances of the College’s deposits with financial institutions were all fully insured or collateralized by securities pledged by the College’s financial institution’s agent in the College’s name. There were no investments exposed to custodial credit risk.

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 2: CASH AND CASH EQUIVALENTS (CONCLUDED)

Interest Rate Risk

Interest rate risk is the risk that the fair value of investments will decrease as a result of an increase in interest rates. The College's investment policy does not limit the maturities of investments as a means of managing its exposure to fair value losses arising from increasing interest rates.

The Illinois Funds are measured at net asset value (NAV) amortized cost. There are no limitations on redemption frequency or redemption notice. Redemption frequency is daily and redemption notice period is one day.

Credit Risk

Credit risk is the risk that the College will not recover its investments due to the ability of the counterparty to fulfill its obligation. Illinois statutes authorize the College to invest in obligations of the US Treasury and US Agencies, interest-bearing savings accounts, interest-bearing time deposits, money market mutual funds registered under the Investment Company Act of 1940 (limited to US Government obligations), shares issued savings and loan associations (provided the investments are insured by the FSLIC, short term discount obligations issued by the FNMA), share accounts of certain credit unions, investments in the Illinois Funds Money Market Fund, and certain repurchase agreements.

The College is also authorized to invest in short-term obligations of corporations organized in the United States with assets exceeding \$500,000 if such obligations are rated at the time of purchase within the three highest classifications established by two or more standard rating services, the obligations mature within 180 days, no more than 1/3 of the total average balances from all funds available at the end of each month is invested in such obligations at any time, and such purchases do not exceed 10% of a corporation's outstanding obligations. Investments may be made only in banks, which are insured by the FDIC.

The College's investment policy does not further limit its investment choices. The College's investments in the Illinois Funds Money Market Fund were rated AAmmf by Fitch's at June 30, 2023.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of investment in any one single issuer. The College's investment policy limits the amount the College may invest in any one issuer to 75% of the College's total invested funds. The College is considered to have a concentration of credit risk of its investments if any one single issuer is greater than 5% of the total fixed income investments. At June 30, 2023, the College did not have a concentration of credit risk.

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 3: CAPITAL ASSETS

The following is a schedule of changes in capital asset categories for the fiscal year ended June 30, 2023. The investment in capital assets is determined by reducing historical cost by accumulated depreciation and amortization. Depreciation and amortization expense for June 30, 2023 was \$3,557,500.

	Primary Government/Business-Type Activity			Balance 06/30/23
	Balance 07/01/22	Additions	Deletions	
Historical Cost:				
Tangible Capital Assets, Not Being Depreciated:				
Site	\$ 346,427	\$ -	\$ -	\$ 346,427
Construction in Progress	<u>1,725,595</u>	<u>1,826,884</u>	<u>(1,424,580)</u>	<u>2,127,899</u>
	<u>2,072,022</u>	<u>1,826,884</u>	<u>(1,424,580)</u>	<u>2,474,326</u>
Tangible Capital Assets, Being Depreciated:				
Site Improvements	3,779,829	987,196	-	4,767,025
Buildings and Improvements	94,986,066	459,437	-	95,445,503
Equipment	<u>10,397,991</u>	<u>635,543</u>	<u>(425,551)</u>	<u>10,607,983</u>
	<u>109,163,886</u>	<u>2,082,176</u>	<u>(425,551)</u>	<u>110,820,511</u>
Intangible Capital Assets, Being Amortized:				
Right to Use Leased Equipment	-	211,084	-	211,084
Right to Use SBITAs	<u>-</u>	<u>1,141,859</u>	<u>-</u>	<u>1,141,859</u>
	<u>-</u>	<u>1,352,943</u>	<u>-</u>	<u>1,352,943</u>
Total Capital Assets:	<u>111,235,908</u>	<u>\$ 5,262,003</u>	<u>\$ (1,850,131)</u>	<u>114,647,780</u>
Less Accumulated Depreciation for Tangible Capital Assets:				
Site Improvements	1,570,837	\$ 354,901	\$ -	1,925,738
Buildings and Improvements	40,703,521	1,854,082	-	42,557,603
Equipment	<u>7,180,672</u>	<u>771,817</u>	<u>(423,994)</u>	<u>7,528,495</u>
	<u>49,455,030</u>	<u>\$ 2,980,800</u>	<u>\$ (423,994)</u>	<u>52,011,836</u>
Less Accumulated Amortization for Intangible Capital Assets:				
Right to Use Leased Equipment	-	548,106	-	548,106
Right to Use SBITAs	<u>-</u>	<u>28,594</u>	<u>-</u>	<u>28,594</u>
	<u>-</u>	<u>576,700</u>	<u>-</u>	<u>576,700</u>
Capital Assets, Net	<u>\$ 61,780,878</u>			<u>\$ 62,059,244</u>

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 4: ACCRUED EXPENSES

Accrued expenses consisted of the following at June 30, 2023:

Accrued Payroll	\$ 1,649,130
Accrued Vacation	1,466,473
Accrued Benefits	230,173
Accrued Personal Leave	231,968
Accrued Expenses - Other	186,923
	<u>\$ 3,764,667</u>

NOTE 5: CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of long-term debt transactions of the College for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Bonds Payable	\$ 27,310,000	\$ -	\$ 4,125,000	\$ 23,185,000
Bond Premium	1,198,281	-	160,537	1,037,744
Accrued Compensated Absences	1,715,413	-	16,972	1,698,441
Lease Liability	53,703	211,084	44,990	219,797
Subscription Liability	-	585,924	96,245	489,679
Net OPEB Liability	22,545,681	-	10,721,804	11,823,877
Total	<u>\$ 52,823,078</u>	<u>\$ 797,008</u>	<u>\$ 15,165,548</u>	<u>\$ 38,454,538</u>

	Amount Due Within One Year
Bonds Payable	\$ 4,295,000
Lease Liability	77,032
Subscription Liability	468,305
Total	<u>\$ 4,840,337</u>

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 6: BONDS PAYABLE

Bonds payable consists of the following at June 30, 2023:

<p>On February 29, 2016 the College issued \$5,035,000 of Taxable General Obligation Community College Bonds, Series 2016B to refund the College's Series 2015 bonds. Principal is payable December 1st of each year beginning on December 1, 2016. Interest is payable on these bonds on June 1st and December 1st of each year at 3.00% to 3.75%. The final maturity date of these bonds is December 1, 2030. The money is restricted for making future OPEB contributions.</p>	\$ 2,995,000
<p>On April 25, 2017, the College issued \$13,265,000 of General Obligation Community College Bonds, Series 2017A to advance refund the College's Series 2007 bonds. Principal is payable December 1st of each year beginning on December 1, 2023. Interest is payable on these bonds on June 1st and December 1st of each year at 3.25% to 5.00%. The final maturity date of these bonds is December 1, 2029.</p>	13,265,000
<p>On April 25, 2017, the College issued Taxable General Obligation Community College Bonds, Series 2017B to increase the working cash fund of the College and debt issuance. \$5,576,877 was the bond issue, of which \$76,577 was bond issuance costs, with \$5,500,000 deposited into the Working Cash Fund. Principal is payable December 1st of each year beginning on December 1, 2019. Interest is payable on these bonds on June 1st and December 1st of each year at 2.05% to 3.04%. The final maturity date of these bonds is December 1, 2023.</p>	730,000
<p>On December 29, 2020, the College issued General Obligation Community College Bonds, Series 2020A, which created an obligation against the College in order to pay off the General Obligation (Limited Tax) Debt Certificates, Series 2020A-D. \$10,160,000 was the bond issue, of which \$98,235 was bond issuance costs, \$10,058,184 paid off the Debt Certificates, and \$3,581 was deposited in College funds. Principal is payable December 1st of each year beginning on December 1, 2021. Interest is payable on these bonds on June 1st and December 1st of each year at 1.15%. The final maturity date of these bonds is December 1, 2025.</p>	<hr style="width: 100%;"/> 6,195,000
<p>Total Bonds Payable</p>	<hr style="width: 100%;"/> \$ 23,185,000

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 6: BONDS PAYABLE (CONCLUDED)

At June 30, 2023, the College's future cash flow requirements of long-term debt obligations by fiscal year were as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 4,295,000	\$ 777,068	\$ 5,072,068
2025	4,360,000	653,669	5,013,669
2026	4,495,000	519,277	5,014,277
2027	2,520,000	390,879	2,910,879
2028	2,645,000	267,988	2,912,988
2029 – 2031	<u>4,870,000</u>	<u>190,009</u>	<u>5,060,009</u>
	23,185,000	<u>\$ 2,798,890</u>	<u>\$ 25,983,890</u>
Unamortized Bond Premium	<u>1,037,744</u>		
	<u>\$ 24,222,744</u>		

NOTE 7: DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description

John A. Logan College, Community College District No. 530 contributes to the State Universities Retirement System of Illinois (SURS), a cost-sharing multiple-employer defined benefit plan with a special funding situation whereby the State of Illinois (the State) makes substantially all actuarially determined required contributions on behalf of the participating employers. SURS was established July 21, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. SURS is considered a component unit of the State's financial reporting entity and is included in the State's Comprehensive Annual Financial Report (CAFR) as a pension trust fund. SURS is governed by Chapter 40, Act 5, Article 15 of the *Illinois Compiled Statutes*. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org.

Benefits Provided

A traditional benefit plan was established in 1941. Public Act 90-0448 enacted effective January 1, 1998, established an alternative defined benefit program known as the portable benefit package. Tier 1 of the traditional and portable plan Tier 1 refers to members that began participation prior to January 1, 2011. Public Act 96-0889 revised the traditional and portable benefit plans for members who began participation on or after January 1, 2011, and who do not have other eligible reciprocal system service. The revised plan is referred to as Tier 2. New employees are allowed six months after their date of hire to make an irrevocable election whether to participate in either the traditional or portable benefit plans. A summary of the benefit provisions as of June 30, 2022, can be found in the Financial Section of SURS ACFR.

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

General Information about the Pension Plan (Concluded)

Contributions

The State is primarily responsible for funding SURS on behalf of the individual employers at an actuarially determined amount. Public Act 88-0593 provides a Statutory Funding Plan consisting of two parts: (i) a ramp-up period from 1996 to 2010 and (ii) a period of contributions equal to a level percentage of the payroll of active members within SURS to reach 90% of the total Actuarial Accrued Liability by the end of Fiscal Year 2045. Employer contributions from “trust, federal, and other funds” are provided under Section 15-155(b) of the Illinois Pension Code and require employers to pay contributions which are sufficient to cover the accruing normal costs on behalf of applicable employees. The employer normal cost for fiscal year 2022 and fiscal year 2023, respectively, was 12.32% and 12.83% of employee payroll. The normal cost is equal to the value of current year’s pension benefit and does not include any allocation for the past unfunded liability or interest on the unfunded liability. Plan members are required to contribute 8.0% of their annual covered salary except for police officers and fire fighters who contribute 9.5% of their earnings. The contribution requirements of plan members and employers are established and may be amended by the State’s General Assembly.

Participating employers make contributions toward separately financed specific liabilities under Section 15.139.5(e) of the Illinois Pension Code (relating to contributions payable due to the employment of “affected annuitants” or specific return to work annuitants), Section 15.155(g) (relating to contributions payable due to earning increases exceeding 6% during the final rate of earnings period), and Section 15-155(j-5) (relating to contributions payable due to earnings exceeding the salary set for the Governor).

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

Net Pension Liability

The net pension liability (NPL) was measured as of June 30, 2022. At June 30, 2022, SURS defined benefit plan reported a net pension liability (NPL) of \$29,078,053,857.

Employer Proportionate Share of Net Pension Liability

The amount of the proportionate share of the net pension liability to be recognized for the College is \$0. The proportionate share of the State’s net pension liability associated with the College is \$144,216,097 or 0.4960%. John A. Logan College’s proportionate share changed by (0.0063%) from 0.5022% since the last measurement date on June 30, 2021. This amount should not be recognized in the College’s financial statements. The net pension liability and total pension liability as of June 30, 2022 was determined based on the June 30, 2021 actuarial evaluation rolled forward. The basis of allocation used in the proportionate share of the net pension liability is the actual reported pensionable contributions made to SURS during fiscal year 2021.

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Defined Benefit Pensions (Continued)

Defined Benefit Pension Expense

For the year ending June 30, 2022, SURS defined benefit plan reported a collective net pension expense of \$1,903,314,699.

Employer Proportionate Share of Defined Benefit Pension Expense

The employer proportionate share of collective defined benefit pension expense is recognized as nonoperating revenue with matching operating expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective pension expense is the actual reported pensionable contributions made to SURS defined benefit plan during fiscal year 2021. As a result, the College recognized revenue and pension expense of \$9,439,718 from this special funding situation during the year ended June 30, 2023.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Defined Benefit Pensions

Deferred outflows of resources are the consumption of net position by SURS that is applicable to future reporting periods. Conversely, deferred inflows of resources are the acquisition of net position by SURS that is applicable to future reporting periods.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 31,973,496	\$ 28,674,599
Changes in assumptions	279,362,441	982,954,268
Net difference between projected and actual earnings on pension plan investments	31,628,935	-
Total	\$ 342,964,872	\$ 1,011,628,867

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Defined Benefit Pensions (Concluded)

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

<u>Years ending June 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (332,941,204)
2024	(528,966,820)
2025	(249,290,775)
2026	442,534,804
2027	-
Thereafter	-
Total	<u>\$ (668,663,995)</u>

Employer Deferral of Fiscal Year 2023 Contributions

The College paid \$236,546 in federal, trust or grant contributions to SURS defined benefit pension plan during the year ended June 30, 2023. These contributions were made subsequent to the pension liability measurement date of June 30, 2022, and are recognized as deferred outflows of resources as of June 30, 2023.

Assumptions and Other Inputs

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period June 30, 2017 through June 30, 2020. The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	3.00% to 12.75%, including inflation
Investment rate of return	6.50%

Mortality rates were based on the Pub-2010 employee and retiree gender district tables with projected generational mortality and a separate mortality assumption for disabled participants.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONTINUED)

Assumptions and Other Inputs (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target allocation percentage and by adding expected inflation. Best estimates of the arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultant(s) and actuary(s). For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2022, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return</u>
Traditional Growth – Global Public Equity	38.0%	7.62%
Stabilized Growth		
Credit Fixed Income	9.0%	4.20%
Core Real Assets	4.5%	4.98%
Options Strategies	2.5%	4.91%
Private Credit	1.0%	7.45%
Non-Traditional Growth		
Private Equity	10.5%	11.91%
Non-Core Real Assets	2.5%	9.43%
Inflation Sensitive – US TIPS	5.0%	1.23%
Principal Protection – Core Fixed Income	8.0%	1.79%
Crisis Risk Offset		
Systematic Trend Following	10.0%	4.33%
Alternative Risk Premia	5.0%	3.59%
Long Duration	4.0%	2.16%
Total	<u>100%</u>	<u>6.08%</u>
Inflation		<u>2.25%</u>
Expected Arithmetic Return		<u>8.33%</u>

Discount Rate

A single discount rate of 6.39% was used to measure the total pension liability. This single discount rate was based on an expected rate of return on pension plan investments of 6.50% and a municipal bond rate of 3.69% (based on the Fidelity 20-Year Municipal GO AA Index as of June 30, 2022). The projection of cash flows used to determine this single discount rate were the amounts of contributions attributable to current plan members and assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the statutory contribution rates under SURS funding policy. Based on these assumptions, the pension plan's fiduciary net position and future contributions were sufficient to finance the benefit payments through the year 2076. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2076, and the municipal bond rate was applied to all benefit payments after that date.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 7: DEFINED BENEFIT PENSION PLAN (CONCLUDED)

Assumptions and Other Inputs (Concluded)

Sensitivity of SURS Net Pension Liability to Changes in the Discount Rate

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the State's net pension liability, calculated using a single discount rate of 6.39%, as well as what the State's net pension liability would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point-higher:

1% Decrease 5.39%	Current Single Discount Rate Assumption 6.39%	1% Increase 7.39%
\$ 35,261,802,968	\$ 29,078,053,857	\$ 23,928,731,076

Additional information regarding the SURS basic financial statements, including the plan's net position, can be found in SURS Comprehensive Annual Financial Report by accessing the website at www.SURS.org.

NOTE 8: DEFINED CONTRIBUTION PENSION PLAN

General Information about the Pension Plan

Plan Description

The College contributes to the Retirement Savings Plan (RSP) administered by the State Universities Retirement System (SURS), a cost-sharing multiple-employer defined contribution pension plan with a special funding situation whereby the State of Illinois (State) makes substantially all required contributions on behalf of the participating employers. SURS was established July 21, 1941, to provide retirement annuities and other benefits for staff members and employees of state universities, certain affiliated organizations, and certain other state educational and scientific agencies and for survivors, dependents, and other beneficiaries of such employees. SURS is governed by Chapter 40, Act 5, Article 15 of the Illinois Compiled Statutes. SURS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by accessing the website at www.SURS.org. The RSP and its benefit terms were established and may be amended by the State's General Assembly.

Benefits Provided

A defined contribution pension plan, originally called the Self-Managed Plan, was added to SURS benefit offerings as a result of Public Act 90-0448 enacted effective January 1, 1998. The plan was renamed the RSP effective September 1, 2020, after an extensive plan redesign. New employees are allowed six months after their date of hire to make an irrevocable election whether to participate in either the traditional or portable defined benefit pension plans or the RSP. A summary of the benefit provisions as of June 30, 2022, can be found in SURS Annual Comprehensive Financial Report- Notes to the Financial Statements.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 8: DEFINED CONTRIBUTION PENSION PLAN (CONCLUDED)

General Information about the Pension Plan (Concluded)

Contributions

All employees who have elected to participate in the RSP are required to contribute 8.0% of their annual covered earnings. Section 15-158.2(h) of the Illinois Pension Code provides for an employer contribution to the RSP of 7.6% of employee earnings. The State is primarily responsible for contributing to the RSP on behalf of the individual employers. Employers are required to make the 7.6% contribution for employee earnings paid from “trust, federal, and other funds” as described in Section 15-155(b) of the Illinois Pension Code. The contribution requirements of plan members and employers were established and may be amended by the State’s General Assembly.

Forfeitures

Employees are not vested in employer contributions to the RSP until they have attained five years of service credit. Should an employee leave SURS-covered employment with less than five years of service credit, the portion of the employee’s RSP account designated as employer contributions is forfeited. Employees who later return to SURS-covered employment will have these forfeited employer contributions reinstated to their account, so long as the employee’s own contributions remain in the account. Forfeited employer contributions are managed by SURS and are used both to reinstate previously forfeited contributions and to fund a portion of the State’s contributions on behalf of the individual employers. The vesting and forfeiture provisions of the RSP were established and may be amended by the State’s General Assembly.

Pension Expense Related to Defined Contribution Pensions

Defined Contribution Pension Expense

For the year ended June 30, 2022, the State’s contributions to the RSP on behalf of individual employers totaled \$89,770,940. Of this amount, \$80,902,699 was funded via an appropriation from the State and \$8,868,241 was funded from previously forfeited contributions.

Employer Proportionate Share of Defined Contribution Pension Expense

The employer proportionate share of collective defined contribution pension expense is recognized as nonoperating revenue with matching operating expense (compensation and benefits) in the financial statements. The basis of allocation used in the proportionate share of collective defined contribution pension expense is the actual reported pensionable contributions made to the RSP during fiscal year 2022. The College’s share of pensionable contributions was 0.1525%. As a result, the College recognized revenue and defined contribution pension expense of \$136,885 from this special funding situation during the year ended June 30, 2023, of which \$13,522 constituted forfeitures.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

The College participates in two postemployment benefit (OPEB) plans: the State of Illinois' College Insurance Program (CIP) and an OPEB plan provided by the College.

A. State of Illinois' College Insurance Program

Plan Description

The College contributes to the Community College Health Insurance Security Fund (CCHISF) (also known as the College Insurance Program "CIP") that was established under the State Employees Group Insurance Act of 1971, as amended, 5 ILCS 375/6.9(f), which became effective July 1, 1999. The CIP is a cost-sharing, multiple-employer defined benefit OPEB Trust Fund, which has a special funding situation as described in 40 ILCS 15/1.4. A non-employer (the State) is required by statute to contribute a defined percentage of participant payroll directly to the OPEB plan, which is administered through the trust.

CIP has no component units and is not a component unit of any other entity. However, because CIP is not legally separate from the State of Illinois, the financials statements of the CIP are included in the financial statements of the State of Illinois as a pension (and other employee benefit) trust fund. This fund is a non-appropriated trust fund held outside the State Treasury, with the State Treasurer as custodian. Additions deposited into the Trust are for the sole purpose of providing health benefits to retirees, as established under the plan and associated administrative cost.

Benefits Provided

Through the trust the State provides health, dental, vision, and life insurance benefits for retirees and their dependents. Substantially all State employees become eligible for post-employment benefits if they eventually become annuitants of one of the State sponsored pension plans. Health, dental and vision benefits include basic benefits for annuitants and their dependents under the State's self-insurance plan and insurance contracts currently in force. Annuitants may be required to contribute towards health, dental, and vision benefits with the amount based on factors such as date of retirement, years of credited service with the State, whether the annuitant is covered by Medicare, and whether the annuitant has chosen a managed health care plan. Annuitants who retired prior to January 1, 1998, and who are vested in the State Employees' Retirement System do not contribute towards health, dental, and vision benefits. For annuitants who retire on or after January 1, 1998, the annuitant's contribution amount is reduced five percent for each year of credited service with the State allowing those annuitants with twenty or more years of credited service to not have to contribute towards health, dental, and vision benefits. Annuitants also receive life insurance coverage equal to the annual salary of the last day of employment until age 60, at which time the benefit becomes \$5,000.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

A. State of Illinois' College Insurance Program (Continued)

Benefits Provided (Concluded)

The State pays for a portion of the employer costs for the benefits provided. The total cost of the State's portion of the health, dental, vision, and life insurance benefits of all members, including post-employment health, dental, vision, and life insurance benefits, is recognized as an expenditure by the State in the Illinois Comprehensive Annual Financial Report. The State finances the costs on a pay-as-you-go basis. The total costs incurred for health, dental, vision, and life insurance benefits are not separated by department or component unit for annuitants and their dependents nor active employees and the dependents.

A summary of post-employment benefit provision, changes in benefit provisions, employee eligibility requirements including eligibility for vesting, and the authority under which benefit provisions are established are included as an integral part of the financial statements of the Department of Central Management Services. A copy of the financial statements of the Department of Central Management Services, may be obtained by writing to the Department of Central Management Services, Stratton Office Building, 401 South Spring Street, Springfield, IL 62706.

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.10) requires every active contributor of the State Universities Retirement System (SURS), who is a full-time employee of a community college district or an association of community college boards, to make contributions to the plan at the rate of 0.5% of salary. The same section of statute requires every community college district or association of community college boards that is an employer under the SURS, to contribute to the plan an amount equal to 0.5% of the salary paid to its full-time employees who participate in the plan. The State Pension Funds Continuing Appropriation Act (40 ILCS15/1.4) requires the State to make an annual appropriation to the fund in an amount certified by the SURS Board of Trustees. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6.9) requires the Director of the Department to determine the rates and premiums for annuitants and dependent beneficiaries and establish the cost-sharing parameter, as well as funding. At the option of the board of trustees, the college districts may pay all or part of the balance of the cost of coverage for retirees from the district. Administrative costs are paid by the CIP. At June 30, 2023, the College's policy was not required to subsidize health insurance premiums of their retirees.

Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEBs amounts for the OPEB benefits provided to members through the CIP plan. During fiscal year 2023, the College recognized OPEB contributions of \$94,643.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

A. State of Illinois' College Insurance Program (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The collective net OPEB liability was measured as of June 30, 2022. At June 30, 2022, the CIP reported a net OPEB liability of \$684,560,152.

At June 30, 2023, the College reported a liability for its proportionate share of the net OPEB liability that is reflected as a reduction for State OPEB support provided to the College. The collective net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of that date. The College's proportion of the collective net OPEB liability was based on a projection of the College's long-term share of contributions to the OPEB plan relative to the projected contributions of the College, actuarially determined. At June 30, 2022, the College's proportion was \$6,699,449 (0.978650%), which was a decrease of 0.016436% from its proportion measured as of June 30, 2021 of \$17,270,036 (0.995086%). The State's support and total are for disclosure purposes only. The amount recognized by the College as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the College were as follow:

College's proportionate share of the collective net OPEB liability	\$	6,699,449
State's proportionate share of the collective net OPEB liability associated with the employer		<u>6,699,449</u>
		<u>\$ 13,398,898</u>

For the year ending June 30, 2023, the College recognized OPEB revenue and expense of (\$2,871,226) for support provided on-behalf by the State. At June 30, 2023, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 52,925	\$ (2,790,528)
Changes in assumptions	-	(9,030,648)
Net difference between projected and actual earnings on OPEB plan investments	-	(346)
Changes in proportion and differences between employer contributions and proportionate share of contributions	<u>407,277</u>	<u>(403,024)</u>
Total deferred amounts to be recognized in expense in future periods	<u>460,202</u>	<u>(12,224,546)</u>
Employer contributions subsequent to the measurement date	94,643	-
Total	<u>\$ 554,845</u>	<u>\$ (12,224,546)</u>

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

A. State of Illinois' College Insurance Program (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Concluded)

The College reported \$94,643 as deferred outflows of resources related to OPEB resulting from College contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability for the measurement period ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to CIP will be recognized in OPEB expense as follows:

<u>Years ending June 30,</u>	<u>Net Deferred Outflows (Inflows) of Resources</u>
2023	\$ (2,962,536)
2024	(3,183,422)
2025	(2,944,274)
2026	(2,134,152)
2027	(539,960)
Total	<u>\$ (11,764,344)</u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement date, unless otherwise specified:

Inflation	2.25%
Salary increases	Depends on service and ranges from 12.75% at less than 1 year of service to 3.50% at 34 or more years of service for employees under 50 and ranges from 12.00% at less than one 1 year of service to 3.00% at 34 or more years of service for employees over 50. Salary increase includes a 3.00% wage inflation assumption
Investment rate of return	0%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare cost trend rates	Trend rates for plan year 2023 based on actual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033, and 5.77% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

A. State of Illinois' College Insurance Program (Continued)

Actuarial Assumptions (Concluded)

Mortality rates for retirement and beneficiary annuitants were based on the Pub-2010 Healthy Retiree Mortality Table. For disabled annuitants, mortality rates were based on the Pub-2010 Disabled Retiree Mortality Table. Mortality rates for pre-retirement annuitants were based on the Pub-2010 Employee Mortality Table. Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2020.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period June 30, 2017 to June 30, 2020.

Projected benefit payments were discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since the CIP fund is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20-years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.69% as of June 30, 2022, and 1.92% as of June 30, 2021. The increase in the single discount rate from 1.92% to 3.69% caused the College's total OPEB liability to decrease by \$119.2 million from 2021 to 2022.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of the future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of the benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

During the plan year ending June 30, 2022, the collective trust earned \$16,000 in interest and due to the significant benefit payable, the market value of assets at June 30, 2022, is a negative \$123.6 million. Given the significant benefit payable, negative asset value and pay-as-you-go funding policy, the long-term expected rate of return assumptions was set to zero.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

A. State of Illinois' College Insurance Program (Continued)

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Single Discount Rate

The following table presents the College's proportionate share of the collective net OPEB liability as of June 30, 2022, calculated using a single discount rate of 3.69% as well as what the College's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current discount rate:

	1% Decrease 2.69%	Current Discount Rate 3.69%	1% Increase 4.69%
Employer's proportionate share of the collective net OPEB liability	\$ 7,333,739	\$ 6,699,449	\$ 6,157,038

Sensitivity of the Employer's Proportionate Share of the Collective Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following table presents the College's collective net OPEB liability as of June 30, 2022, calculated using the healthcare cost trend rates as well as what the College's OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point higher or lower, than the current healthcare cost trend rates. The key trend rates are 8.00% in 2024 decreasing to an ultimate trend rate of 4.25% in 2039:

	1% Decrease (a)	Healthcare Cost Trend Rates Assumptions	1% Increase (b)
Employer's proportionate share of the collective net OPEB liability	\$ 5,986,983	\$ 6,699,449	\$ 7,570,019

(a) One percentage point decrease in current healthcare trend rates - Pre-Medicare per capita costs: 5.08% in 2023, 7.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2039. Post-Medicare per capital costs: 1.78% in 2023, 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 4.77% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2039.

(b) One percentage point increase in current healthcare trend rates - Pre-Medicare per capita costs: 7.08% in 2023, 9.00% in 2024, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2039. Post-Medicare per capital costs: 3.78% in 2023, 1.00% from 2024 to 2028, 20.42% from 2029 to 2033, 6.77% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2039.

Payable to the OPEB Plan

The College had no outstanding contributions payable to the CIP plan for the year ended June 30, 2023.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

A. State of Illinois' College Insurance Program (Concluded)

Request for information

The State of Illinois' Comprehensive Annual Financial Report may be obtained by writing to the State Comptroller's office, Division of Financial Reporting, 325 West Adams Street, Springfield, Illinois, 62704-1871.

B. John A. Logan College Single Employer Defined Benefit Postemployment Benefit Healthcare Plan

Retirees' Health Insurance Reimbursement

In addition to the pension benefits described in Note 8, the College provides a subsidy to eligible retirees to bring their cost of health insurance to current active employee levels. Eligibility is based on board policy or the applicable union contract, depending on the employee group. At the death of a retired employee, coverage will be extended to the spouse if previously covered. Retirees from the College will qualify for health insurance coverage under the College Insurance Program (Plan) offered through the State office of Central Management Services. Qualifying individuals receive reimbursement of varying amounts from the College in order to keep retirees' net contributions equal to the contribution of a current active employee with similar coverage. The College finances the Plan on a pay-as-you go basis.

Employees Covered by the Benefit Term

As of June 30, 2023, the following employees were covered by the benefit term:

Active employees	110
Inactive employees entitled to but not receiving benefits	-
Inactive employees currently receiving benefits	100
Total	210

Total OPEB Liability

The College's total OPEB liability of \$5,124,428 was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

B. John A. Logan College Single Employer Defined Benefit Postemployment Benefit Healthcare Plan (Continued)

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary rate increase	4.00%
Discount rate	4.13%
Healthcare cost trend rates	5.50%, managed care option, 5.50% CCHP option for 2021 decreasing to an ultimate rate of 4.50% for 2037 and later years
Retirees' share of benefit-related costs	Same as healthcare trend

Since the Plan is financed on a pay-as-you-go basis, a long-term rate of return was not used, and the discount rate used to measure the total OPEB liability was a 20-year tax-exempt general obligation municipal bond index rate. The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2023. The discount rate as of June 30, 2023 was 4.13%, which was an increase from the June 30, 2022 rate of 4.09%.

Mortality rates were based on the PubT.H-2010 Mortality Table for males and females, as appropriate.

Changes in the Total OPEB Liability

Balance as of June 30, 2022	\$ <u>5,275,645</u>
Changes for the year:	
Service cost	4,830
Interest	208,735
Changes of Benefit Terms	-
Difference between expected and actual experience	-
Changes in assumptions and other inputs	(20,569)
Benefit payments	(344,213)
Other changes	-
Net changes	<u>(151,216)</u>
Balance as of June 30, 2023	<u>\$ 5,124,428</u>

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
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NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONTINUED)

B. John A. Logan College Single Employer Defined Benefit Postemployment Benefit Healthcare Plan (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following is a sensitivity analysis of the OPEB liability to changes in the discount rate and the healthcare cost trend rates.

The table below presents the OPEB liability of the College calculated using a discount rate of 4.13% as well as what the College's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.13%) or 1-percentage-point higher (5.13%) than the current rate:

	1% Decrease 3.13%	Current Discount Rate 4.13%	1% Increase 5.13%
Employer's proportionate share of the collective net OPEB liability	\$ 5,684,665	\$ 5,124,428	\$ 4,652,635

The table below presents the College's OPEB liability, calculated using the healthcare cost trend rates as well as what the College's OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point higher or lower, than the current healthcare cost trend rates. The key trend rates are 5.50%, managed care option, and 5.50%, CCHP option, decreasing to an ultimate trend rate of 4.50% in 2037:

	1% Decrease (a)	Healthcare Cost Trend Rates Assumptions	1% Increase (b)
Employer's proportionate share of the collective net OPEB liability	\$ 4,649,165	\$ 5,124,428	5,679,087

(a) One percentage point decrease in healthcare trend rates is 4.50%, managed care option, and 4.50%, CCHP option, in 2021 decreasing to an ultimate trend rate of 3.50% in 2037.

(b) One percentage point increase in healthcare trend rates is 7.00%, managed care option, and 6.50%, CCHP option, in 2021 decreasing to an ultimate trend rate of 6.50% in 2037.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 9: POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (CONCLUDED)

B. John A. Logan College Single Employer Defined Benefit Postemployment Benefit Healthcare Plan (Concluded)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the College recognized OPEB expense of \$55,288. At June 30, 2023, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 47,303	\$ -
Changes in assumptions	99,336	(302,500)
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total deferred amounts to be recognized in expense in future periods	\$ 146,639	\$ (302,500)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years ending June 30,</u>	Net Deferred Outflows (Inflows) of Resources
2024	\$ (151,163)
2025	(4,698)
Total	\$ (155,861)

NOTE 10: INTERGOVERNMENTAL AGREEMENT

In September 2017, the College entered into an educational partnership agreement (Community College Education Agreement) with 36 other Illinois community colleges to provide additional educational programs to the citizens of each district. The cooperating institutions in this agreement will be treated as in district in relation to admission policies for their programs. Colleges sending students to any receiving cooperating institution will no longer pay chargebacks to the receiving college.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 11: LEASES

The College is the lessee in two lease agreements with the following terms:

Financing Lease – On December 1, 2020, the College entered into a financing lease with Wells Fargo for a Bobcat Skid Steer. The lease term is 36 months, the interest rate is 4.23%, and the monthly lease payment is \$1,421. The College intends to exercise the purchase option of \$29,022 at the end of the lease. The Bobcat is included with tangible capital assets being depreciated in Note 3 as follows:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Bobcat Skid Steer Lease	\$ 73,083	\$ -	\$ -	\$ 73,083
Less: Accumulated Depreciation	(9,135)	(9,136)	-	(18,271)
Capital Assets, Net	\$ 63,948	\$ (9,136)	\$ -	\$ 54,812

Operating Lease – On September 27, 2022, the College entered into an operating lease with Konica Minolta for copiers. The lease term is 60 months, the interest rate is 4.70%, and the monthly lease payment is \$3,955. The leased equipment and accumulated amortization of the right-to-use assets are outlined in Note 3 and below.

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Copier Lease	\$ -	\$ 211,084	\$ -	\$ 211,084
Less: Accumulated Amortization	-	(28,594)	-	(28,594)
Right-of-Use Assets, Net	\$ -	\$ 182,490	\$ -	\$ 182,490

The following is a maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2023:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 77,032	\$ 7,968	\$ 85,000
2025	41,633	5,821	47,454
2026	47,362	3,821	51,183
2027	41,999	1,726	43,725
2028	11,771	92	11,863
	\$ 219,797	\$ 19,428	\$ 239,225

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 12: SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS

The College has entered into six qualifying subscription-based technology agreements (SBITAs) involving:

- Cybersecurity software,
- Enterprise resource planning software,
- Fitness center management software,
- Budgeting software,
- Disaster recovery and risk management software, and
- Learning management software.

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
SBITAs	\$ -	\$ 1,141,859	\$ -	\$ 1,141,859
Less: Accumulated Amortization	-	(548,106)	-	(548,106)
Right-of-Use Assets, Net	\$ -	\$ 593,753	\$ -	\$ 593,753

The future subscription payments under SBITA arrangements are as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 468,305	\$ 15,114	\$ 483,419
2025	10,274	1,716	11,990
2026	11,100	891	11,991
	\$ 489,679	\$ 17,721	\$ 507,400

NOTE 13: PEPSI AGREEMENT

On October 23, 2018, the College entered into an agreement with Pepsi MidAmerica Co. (Pepsi) in which Pepsi will be the exclusive beverage and line snack provider for a period of 20 years. In accordance with the agreement, Pepsi made an upfront payment to the College for \$130,000 for the first two years of the agreement. Pepsi will then make payments of \$65,000 per year for years 3-20 of the agreement. The total monetary payments over the contract will be \$1,300,000. During the year ended June 30, 2023, the College recognized \$65,000 as revenue, accounts receivable of \$975,000, and \$975,000 as a deferred inflow of resources related to this contract.

NOTE 14: CONTINGENT LIABILITIES AND COMMITMENTS

Federal and State Grants

The College has received a number of Federal and State grants from specific purposes which are subject to review and audit by grantor agencies. Such audits may result in requests for reimbursement to granting agencies for expenditures disallowed under the terms of the grants. Based on prior experience, College management believes that such disallowances, if any, will not be material.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 14: CONTINGENT LIABILITIES AND COMMITMENTS (CONCLUDED)

Vacation and Personal Leave

As of June 30, 2023, employees had earned but not taken annual vacation and personal leave, which at salary rates in effect at the end of the year, totaled approximately \$1,466,473 and \$231,968, respectively. The College has accrued this liability and considers the entire liability to be long-term.

Construction in Progress

At June 30, 2023, the College had construction project commitments totaling approximately \$17,508,800. These commitments are detailed below:

Approved prior to June 30, 2023:	
West entry elevator and mezzanine	\$ 799,700
Harrison Bruce Player Development	2,348,800
Electronical system and transformer upgrades	854,200
PA Alert System	23,200
Upper C wing air handlers	942,500
West lobby expansion	1,230,600
Renovation of upper C wing and E wing lobby	575,000
CTE program consolidation renovation	8,317,800
Highway construction careers program building	214,000
Flooring replacement – multiple rooms	100,000
Cooling tower repairs – 2 units	153,500
Hoffard pond – drain and dredge, remove silt	100,000
Pool deck repairs	70,000
H building main breaker	50,000
Communication wing 3 rd floor renovation	50,000
	15,829,300
Approved after June 30, 2023, but prior to report date:	
Boiler replacement	1,194,500
D wing roof replacement	485,000
	1,679,500
Total construction commitments	\$ 17,508,800

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT

The Foundation's notes to the financial statements are as follows:

A. Summary of Significant Accounting Policies

John A. Logan College Foundation (the Foundation) is organized exclusively for educational and charitable purposes. The Foundation provides financial support to the educational programs and services at John A. Logan College (the College) to assist in increasing and enhancing the physical and cultural environment of the College; to broaden the educational opportunities and services for its students, alumni, and citizens of the District; and to provide funds to implement scholarships and various awards.

Basis of Accounting – The financial statements of the Foundation have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP) and, accordingly, reflect all significant receivables, payables, and other liabilities. The Foundation has presented its assets and liabilities on its Statement of Financial Position in an unclassified manner, but in order of liquidity.

Basis of Presentation – The Foundation classifies its net assets, revenues, gains, and losses on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for various purposes, including quasi-endowments.

Net Assets With Donor Restrictions – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Cash and Cash Equivalents – For the purpose of the Statement of Cash Flows, cash equivalents consist of cash and highly-liquid short-term investments including money market account deposits with original maturity of three months or less from the date of purchase.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

A. Summary of Significant Accounting Policies (Continued)

Contributions of Financial Assets – Contributions of financial assets, including unconditional pledges, are recognized in the appropriate category of net assets in the period received. The Foundation evaluates contributions for criteria indicating the existence of measurable barriers to entitlement for the contribution and the right of return to the donor. When a barrier to entitlement exists, the contribution is treated as a conditional contribution. If both the barrier to entitlement and right of return do not exist, the contribution is unconditional. Conditional pledges are not recognized until the conditions on which they depend are substantially met. Contributions of financial assets other than cash are recorded at estimated fair value. Contributions to be received after one year are discounted and recorded at the present value using a risk-adjusted rate of return. Amortization of the discount is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions. There were no contributions to be received after one year at June 30, 2023 or 2022. An allowance for uncollectible pledges is recognized based on historical experience, as necessary. No allowance for uncollectible pledges was recognized for the year ended June 30, 2023 or 2022.

Contributions of financial assets received in the same year in which the restriction is met are recorded as contributions with donor restrictions and released from restriction.

Contributions of Nonfinancial Assets – Contributions of nonfinancial assets are provided to the Foundation by the College and include office space, accounting and record-keeping services, and necessary administrative services. The rental value of the office space is recorded at fair rental value equivalent to similar facility space. Other amounts have been recorded based on actual cost to the College for the services. The services would typically need to be purchased if not provided by donation by the College. See Note 15F below.

Investments – Investments are reported at fair value. Investment income, gains and losses, and any investment-related expenses are recorded as changes in net assets without donor restrictions in the Statement of Activities unless their use is temporarily or permanently restricted by explicit donor stipulations or laws. In the absence of donor stipulations or law to the contrary, losses on the investments of donor-restricted endowment funds are recognized as reductions of net assets with donor restrictions to the extent that donor-imposed restrictions on net appreciation of the funds have not been met before the loss occurs. Any remaining loss reduces net assets without donor restrictions.

Investment Expenses – Investment expenses, including custodial fees and investment advisory fees, relating to investment income amounted to \$39,839 and have been netted with investment income in the accompanying Statement of Activities.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

A. Summary of Significant Accounting Policies (Continued)

Fair Value – The Foundation follows FASB ASC 820-10 "Fair Value Measurements," which provides a framework for measuring fair value under U.S. generally accepted accounting principles. FASB ASC 820-10 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. FASB ASC 820-10 requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. FASB ASC 820-10 also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels as described below.

Level 1: Inputs to the valuation methodology derived from unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2: Other observable inputs including quoted prices for similar assets or liabilities in active or inactive markets, and inputs that are principally derived from or corroborated by observable market data by correlation or other means.

Level 3: Inputs to the valuation methodology which are unobservable and significant to the fair value measurements. These inputs are only used when Level 1 or Level 2 inputs are not available.

Income Taxes – The Foundation is recognized as exempt from federal income taxes under section 501(c)(3) of the Internal Revenue Code. The Foundation may be subject to federal and state income taxes on any net income from unrelated business activities. The Foundation files a form 990 (Return of Organization Exempt from Income Tax) annually, and unrelated business income (UBI) is reported on Form 990-T, as appropriate. Management has evaluated the Foundation's material tax positions, which include such matters as the tax-exempt status of each entity and various positions relative to potential sources of UBI. As of June 30, 2023, there were no uncertain tax benefits identified and recorded as a liability. The Foundation is no longer subject to U.S. federal or state income tax authorities for the years ending prior to June 30, 2020.

Use of Estimates – The preparation of financial statements in conformity with United States generally accepted accounting principles requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

A. Summary of Significant Accounting Policies (Concluded)

Functional Allocation of Expenses – The costs of providing various programs and other activities have been summarized on a functional basis in the Statements of Activities. The Statement of Functional Expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. This presentation requires allocation of expenses on a reasonable basis that is consistently applied. Expenses are allocated based on the Foundation’s best estimate of the time spent by employees on program services vs. supporting services functions. Directly identifiable expenses are charged to the appropriate program or supporting service. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide the overall support and direction of the Foundation.

Date of Management’s Review – Management has reviewed subsequent events through January 25, 2024, the date the financial statements were available to be issued.

B. Investments and Fair Value Measurements

The Foundation’s investments are held primarily by a national bank and managed by an investment advisor in accordance with the terms of an investment advisor agreement. Investments detailed below were measured at fair value as described in Note 15A.

Investments as of June 30, 2023 consisted of the following:

	<u>Cost</u>	<u>Fair Value</u>		<u>Total</u>
		<u>Quoted Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	
Mutual Funds	\$ 2,776,771	\$ 3,394,357	\$ -	\$ 3,394,357
Exchange-traded Funds	2,874,987	3,062,086	-	3,062,086
Corporate Bonds	2,523,009	-	2,124,324	2,124,324
Commodities	310,943	-	286,450	286,450
Real Estate Investments	201,965	-	191,232	191,232
Total Investments	<u>\$ 8,687,675</u>	<u>\$ 6,456,443</u>	<u>\$ 2,602,006</u>	<u>\$ 9,058,449</u>

There were no transfers between Levels 1, 2, or 3 of the fair value hierarchy during the year ended June 30, 2023.

C. Net Assets with Donor Restrictions

The Foundation reports gifts of cash and other assets as restricted if they are received with donor stipulations that limit the use of the donated assets. When donor restrictions expire, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

C. Net Assets with Donor Restrictions (Concluded)

The Foundation reports gifts of cash and other assets as restricted if they are received with donor stipulations that limit the use of the donated assets. When donor restrictions expire, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

At June 30, 2023, the Foundation held \$8,336,141 in net assets with donor restrictions. These assets will be used for scholarships for students of the College as well as grants benefiting the College in amounts as follows:

Non-endowed Scholarships	\$ 491,890
Athletics	194,743
Endowments - Scholarships	7,384,419
Other	<u>265,089</u>
Total	<u>\$ 8,336,141</u>

During the year ended June 30, 2023, \$793,264 was released from restrictions and used for the following purposes:

Scholarships	\$ 611,980
Athletics	130,734
Fundraising	8,085
Other Student Support	<u>42,465</u>
Total	<u>\$ 793,264</u>

D. Endowment Funds

The Foundation's endowment consists of funds established for a variety of purposes. Its endowment includes both donor-restricted funds and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Interpretation of Relevant Law: The Board of Directors of the Organization, through obtaining a legal opinion and committee review, has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as net assets with donor restrictions to be held in perpetuity (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not considered to be held in perpetuity, is also classified as net assets with donor restrictions until those amounts are appropriated for

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

D. Endowment Funds (Continued)

expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the funds;
2. The purposes of the Foundation and the donor-restricted endowment fund;
3. General economic conditions;
4. The possible effect of inflation and deflation;
5. The expected total return from income and the appreciation of investments;
6. Other resources of the Foundation; and
7. The Foundation's investment policies.

Spending Policy. The Foundation has a policy in which any accumulated earnings in excess of a calculated reserve are available for distribution each year. In establishing this policy, the Foundation considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, many of which must be maintained in perpetuity because of donor-restrictions, and the possible effects of inflation. The Foundation expects the current spending policy to allow its endowment funds to grow at a nominal average rate of 4% annually. This is consistent with the Foundation's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return. The Board-approved spending was \$307,918 for the fiscal year ended June 30, 2023.

Investment Return Objectives, Risk Parameters and Strategies. The Foundation has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to preserve and increase the real principal value of the fund over the long-term. The investment objective is to earn an average annual rate of return over a 10-15 year period which exceeds the average annual change in the Consumer Price Index by 4%. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

D. Endowment Funds (Concluded)

Endowment net assets as June 30, 2023 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Endowment Net Assets
Donor-restricted Endowment Funds	\$ -	\$ 7,384,419	\$ 7,384,419
Board-designated Endowment Funds	<u>1,540,095</u>	<u>-</u>	<u>1,540,095</u>
	<u>\$ 1,540,095</u>	<u>\$ 7,384,419</u>	<u>\$ 8,924,514</u>

Changes in endowment net assets as of June 30, 2023 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total Endowment Net Assets
Endowment Net Assets, Beginning of Year	\$ 1,431,924	\$ 7,110,514	\$ 8,542,438
Contributions	-	35,000	35,000
Investment Income, Net of Fees	35,651	173,106	208,757
Realized Gain (Loss)	(49,311)	(242,195)	(291,506)
Unrealized Gain (Loss)	125,161	612,582	737,743
Amounts Appropriated for Expenditures	<u>(3,330)</u>	<u>(304,588)</u>	<u>(307,918)</u>
Endowment Net Assets, End of Year	<u>\$ 1,540,095</u>	<u>\$ 7,384,419</u>	<u>\$ 8,924,514</u>

E. Liquidity and Availability

The Foundation's financial assets available for general expenditures, that is, without donor restrictions or other limitations, such as Board designations, within one year of the Statement of Net Position date, comprise the following:

Cash and Cash Equivalents	\$ 492,463
Investments	<u>-</u>
Total	<u>\$ 492,463</u>

The Foundation's endowment funds consist of donor-restricted endowments and funds designated by the board as endowments. Income from donor-restricted endowments is restricted for specific purposes, with the exception of the amounts available for general use. Donor-restricted endowment funds are not available for general expenditures.

Board-designated endowments of \$1,100,781 are reserved for special purposes. Most of these board-designated endowments are subject to annual spending limit as described in Note 15D. Although the Foundation does not intend to spend from the board-designated endowments (other than amounts appropriated for general expenditures as part of the Board's annual approved budget), these amounts could be made available if necessary.

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**NOTES TO FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2023**

NOTE 15: DISCRETELY PRESENTED COMPONENT UNIT (CONCLUDED)

E. Liquidity and Availability (Concluded)

As part of the Foundation’s liquidity management plan, cash in excess of the Foundation’s daily requirements are invested in short-term investments, certificates of deposit, and money market funds as determined by the Foundation’s investment committee.

F. Relationship to John A. Logan College and Related Transactions

As part of the Foundation efforts, donations are accepted for the purchase of equipment to be used at the College. The College makes the initial purchase and submits invoices to the Foundation for reimbursement. The amounts reimbursed to the College are expensed as title to the assets remains with the College.

The College furnishes the Foundation with certain services and facilities at no charge. The total value of the services and facilities provided by the College during the year ended June 30, 2023 is recognized as contributions revenue in the Statement of Activities as detailed below:

Occupancy	\$	12,000
Contractual Services		2,225
Supplies, Materials, and Travel		29,013
Personnel		<u>303,021</u>
Total	\$	<u>346,259</u>

The total value of the services and the facilities provided by the College during the year ended June 30, 2023 is also recognized as expenses as follows:

Scholarships	\$	72,949
Other Student Services		47,085
Management and General		78,995
Fundraising		<u>147,230</u>
Total	\$	<u>346,259</u>

G. Concentrations of Credit Risk

The Foundation maintains cash and cash equivalents at two different financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2023, the Foundation had cash and cash equivalents totaling \$167,150 that were exposed to custodial credit risk but were collateralized by securities pledged by the Foundation’s financial institution on-behalf of the Foundation.

REQUIRED SUPPLEMENTARY INFORMATION

**JOHN A. LOGAN COLLEGE
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STATE UNIVERSITIES RETIREMENT SYSTEM OF ILLINOIS (SURS) PENSION PLAN - GASB 68

SCHEDULE OF THE COLLEGE'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY†
State Universities Retirement System - *Unaudited*

	<u>FY2023*</u>	<u>FY2022*</u>	<u>FY2021*</u>	<u>FY2020*</u>	<u>FY2019*</u>	<u>FY2018*</u>	<u>FY2017*</u>	<u>FY2016*</u>	<u>FY2015*</u>
College's proportionate percentage of the collective net pension liability	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
College's proportionate amount of the collective net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of collective net pension liability associated with the College	144,216,097	143,278,856	153,781,255	146,156,442	141,981,891	132,756,562	150,631,522	142,796,497	134,423,009
Total	<u>\$ 144,216,097</u>	<u>\$ 143,278,856</u>	<u>\$ 153,781,255</u>	<u>\$ 146,156,442</u>	<u>\$ 141,981,891</u>	<u>\$ 132,756,562</u>	<u>\$ 150,631,522</u>	<u>\$ 142,796,497</u>	<u>\$ 134,423,009</u>
College's DB covered payroll	\$ 17,709,871	\$ 18,485,610	\$ 18,661,907	\$ 18,387,517	\$ 18,444,296	\$ 18,370,903	\$ 20,970,430	\$ 21,977,912	\$ 22,488,035
College's proportionate share of collective net pension liability as a percentage of its DB covered payroll	814.33%	775.08%	824.01%	79.487%	769.79%	722.65%	718.30%	649.73%	597.75%
SURS plan fiduciary net position as a percentage of the total pension liability	43.65%	45.45%	39.05%	40.71%	41.27%	42.04%	39.57%	42.37%	44.39%

*The amounts presented were determined as of the prior fiscal year end.

†The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 68.

SCHEDULE OF COLLEGE CONTRIBUTIONS†
State Universities Retirement System - *Unaudited*

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2015</u>
Federal, trust, grant and other contributions (required contributions)	\$ 236,546	\$ 149,463	\$ 155,757	\$ 153,469	\$ 148,117	\$ 159,156	\$ 161,062	\$ 167,235	\$ 182,837
Contributions in relation to required contributions	236,546	149,463	155,757	153,469	148,117	159,156	161,062	167,235	182,837
Contributions deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 1,843,694	\$ 1,213,174	\$ 1,226,434	\$ 1,178,720	\$ 1,205,183	\$ 1,277,335	\$ 1,285,411	\$ 1,317,849	\$ 1,561,375
Contributions as a percentage of covered payroll	12.83%	12.32%	12.70%	13.02%	12.29%	12.46%	12.53%	12.69%	11.71%
On-behalf payments for Community College Health Insurance Program	<u>\$ 94,643</u>	<u>\$ 92,291</u>	<u>\$ 92,522</u>	<u>\$ 89,969</u>	<u>\$ 86,591</u>	<u>\$ 85,396</u>	<u>\$ 84,297</u>	<u>\$ 100,481</u>	<u>\$ 106,881</u>

†The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 68.

Fiscal Year 2023 Total DB Contributions: \$1,455,280

Fiscal Year 2023 Total RSP Contributions: \$180,015

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**SCHEDULE OF CHANGES IN THE COLLEGE'S TOTAL OPEB LIABILITY AND RELATED RATIOS
COLLEGE PLAN - GASB 75 - UNAUDITED**

Fiscal Year Ended	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability						
Service Cost	\$ 4,831	\$ 9,148	\$ 6,793	\$ 5,389	\$ 17,357	\$ 17,620
Interest on Total OPEB Liability	208,735	127,088	148,082	158,767	169,959	148,927
Changes of Benefit Terms	-	31,247	-	-	-	-
Differences Between Expected and Actual Experience	-	188,844	-	(94,383)	-	497,910
Changes of Assumptions or Other Inputs	(20,569)	(760,638)	380,555	107,469	162,832	116,522
Benefit Payments	(344,213)	(299,561)	(245,817)	(368,328)	(373,937)	(475,247)
Other Changes	-	-	-	6,269	8,234	349,370
Net Change in Total OPEB Liability	<u>(151,216)</u>	<u>(703,872)</u>	<u>289,613</u>	<u>(184,817)</u>	<u>(15,555)</u>	<u>655,102</u>
Total OPEB Liability - Beginning	<u>5,275,645</u>	<u>5,979,517</u>	<u>5,689,904</u>	<u>5,874,721</u>	<u>5,890,276</u>	<u>5,235,174</u>
Total OPEB Liability - Ending	<u>\$ 5,124,429</u>	<u>\$ 5,275,645</u>	<u>\$ 5,979,517</u>	<u>\$ 5,689,904</u>	<u>\$ 5,874,721</u>	<u>\$ 5,890,276</u>
Covered Payroll	\$ 7,435,428	\$ 7,435,428	\$ 10,868,249	\$ 10,868,249	\$ 13,411,239	\$ 13,411,239
Total OPEB Liability as a Percentage of Covered Payroll	68.92%	70.95%	55.02%	52.35%	43.80%	43.92%

Notes to Schedule

The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 75.

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COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS

COLLEGE INSURANCE PROGRAM (CIP) - GASB 75

SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE COLLECTIVE NET OPEB LIABILITY+
College Insurance Program (CIP) - Unaudited

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
College's proportion of the collective net OPEB liability	0.978650%	0.995086%	0.978269%	0.964645%	0.977891%	0.971646%	1.108664%
College's proportionate share of the collective net OPEB liability	\$ 6,699,449	\$ 17,270,036	\$ 17,831,530	\$ 18,217,715	\$ 18,435,712	\$ 18,011,609	\$ 20,177,182
State's proportionate share of the collective net OPEB liability associated with the College	6,699,449	17,270,036	17,831,530	18,217,617	18,435,620	23,653,716	21,023,006
Total	<u>\$ 13,398,898</u>	<u>\$ 34,540,072</u>	<u>\$ 35,663,060</u>	<u>\$ 36,435,332</u>	<u>\$ 36,871,332</u>	<u>\$ 41,665,325</u>	<u>\$ 41,200,188</u>
College's covered payroll	\$ 18,928,600	\$ 18,458,200	\$ 18,504,390	\$ 17,993,700	\$ 17,318,296	\$ 17,078,749	\$ 16,859,262
College's proportionate share of the collective net OPEB liability as a percentage of its covered payroll	35.4%	93.6%	96.4%	101.2%	106.5%	105.5%	119.7%
Plan fiduciary net position as a percentage of the total OPEB liability	-18.05%	-6.00%	-4.83%	-3.96%	-3.42%	-2.81%	N/A

+The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 75.

SCHEDULE OF STATE CONTRIBUTIONS+
College Insurance Program (CIP) - Unaudited

	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
Statutorily Required Contributions**	\$ 94,643	\$ 92,291	\$ 92,522	\$ 89,969	\$ 86,591	\$ 85,396	\$ 84,297
Contributions in relation to the College's covered payroll	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Annual contribution deficiency (excess)**	N/A	N/A	N/A	N/A	N/A	N/A	N/A

**Statutorily required contributions = actual contributions

+The information in this schedule will accumulate until a full 10-year trend is presented as required by GASB Statement No. 75.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - *UNAUDITED*
JUNE 30, 2023**

NOTE 1: SURS PENSION PLAN

Changes of Benefit Terms.

There were no benefit changes recognized in the Total Pension Liability as of June 30, 2022.

Changes of Assumptions.

In accordance with *Illinois Compilied Statutes*, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest, and salary of the members and benefit recipients of SURS. An experience review for the years June 30, 2017 to June 30, 2020 was performed in Spring 2021, resulting in the adoption of new assumptions as of June 30, 2021. These assumptions are listed below and remained the same for the June 30, 2022, actuarial valuation.

- Salary Increase: Change in the overall assumed salary increase rates, ranging from 3.00% to 12.75% based on years of service, with maintaining the underlying wage inflation rate of 2.25%.
- Investment Return: Decrease the investment return assumption to 6.50%. This reflects decreasing the assumed real rate of return to 4.25% and maintaining the underlying assumed price inflation of 2.25%.
- Effective Rate of Interest (ERI): Decrease the long-term assumption for the ERI for crediting the money purchase accounts to 6.50%.
- Normal Retirement Rates: Establish separate rates for members in academic positions and non-academic positions to reflect that retirement rates for academic positions are lower than for non-academic positions.
- Early Retirement Rates: Establish separate rates for members in academic positions and non-academic positions to reflect that retirement rates for academic positions are lower than for non-academic positions.
- Turnover Rates: Change rates to produce slightly lower expected turnover for most members, while maintaining pattern of decreasing termination rates as years of service increase.
- Mortality Rates: Change from the RP-2014 to the Pub-2010 mortality tables to reflect the latter's higher applicability to public pensions. Update the projection scale from the MP-2017 to the MP-2020 scale.
- Disability Rates: Establish separate rates for members in academic positions and non-academic positions and maintain separate rates for males and females.
- Plan Election: Change plan election assumptions to 75% Tier 2 and 25% Retirement Savings Plan (RSP) for non-academic members. Change plan election assumptions to 55% Tier 2 and 45% Retirement Savings Plan (RSP) for academic members.

Special Funding Situation

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

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION (CONCLUDED) - UNAUDITED
JUNE 30, 2023**

NOTE 2: COLLEGE INSURANCE PLAN

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Sponsor's Fiscal Year-End	June 30, 2023

Methods and Assumptions Used to Determine Actuarial Liability and Contributions:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you-go basis. Retired members contribute a percentage of premium rates based on service at retirement. The sponsor contributes claims and expenses in excess of retired member contributions. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Not applicable
Investment Rate of Return	Not applicable
Inflation	2.25%
Salary Increases	Depends on service and ranges from 12.75% at less than 1 year of service to 3.50% at 20 or more years of service for employees under 50, and ranges from 12.00% at less than 1 year of service to 3.00% at 20 or more years of service, for employees over 50 years of age. Salary increases include a 3.00% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021 actuarial valuation of SURS.
Mortality	Retirement and Beneficiary Annuitants: Pub-2010 Healthy Mortality Table and PubT-10 Healthy Retiree Mortality Table. Disabled Annuitants: Pub-2010 Disabled Retiree Mortality Table. Pre-Retirement: Pub-2010 Employee Mortality Table and PubT-2010 Employee Mortality Table. Tables are adjusted for SURS experience. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2023 are based on actual premium increases. For non-Medicare costs, trends start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033, and 5.77% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

OTHER SUPPLEMENTAL INFORMATION

Other

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530**

**SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, AND TAXES EXTENDED
UNAUDITED
LEVY YEARS 2020, 2021 AND 2022**

	2022 Levy Payable in 2023*	2021 Levy Payable in 2022*	2020 Levy Payable in 2021*
Assessed Valuation (by County)			
Franklin County	\$ 107,333,205	\$ 98,503,329	\$ 96,746,412
Jackson County	760,945,209	709,927,451	697,616,552
Perry County	122,807,353	113,621,785	105,638,374
Randolph County	15,316,113	14,318,549	13,086,465
Williamson County	1,213,714,414	1,161,880,804	1,117,807,799
	<u>\$ 2,220,116,294</u>	<u>\$ 2,098,251,918</u>	<u>\$ 2,030,895,602</u>

Tax Rates

(Per \$100 of Assessed Valuation)

Education	0.29345	0.30000	0.30000
Operations and Maintenance	0.04887	0.05000	0.05000
Bond and Interest	0.22848	0.24112	0.24270
Audit	0.00270	0.00279	0.00256
Liability, Protection, and Settlement	0.10809	0.11180	0.10369
Health, Life, and Safety	0.04625	0.05000	0.04805
Prior Year Adjustment	0.00033	(0.00109)	0.00024
	<u>0.72817</u>	<u>0.75462</u>	<u>0.74724</u>

Taxes Extended

Education	\$ 6,580,851	\$ 6,292,237	\$ 6,092,687
Operations and Maintenance	1,096,344	1,048,786	1,015,448
Bond and Interest	5,147,355	5,082,670	4,969,091
Audit	60,958	58,916	52,490
Liability, Protection, and Settlement	2,434,588	2,356,188	2,122,615
Health, Life, and Safety	1,041,718	1,048,668	983,655
Prior Year Adjustment	(80,233)	(75,990)	(38,058)
	<u>\$ 16,281,581</u>	<u>\$ 15,811,475</u>	<u>\$ 15,197,928</u>

* Tax rates vary by county. Williamson County rates are reflected in the table. Tax extended represents actual extensions from all counties. Therefore, rate times assessed valuation does not compute to taxes extended.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF LEGAL DEBT MARGIN
UNAUDITED
FOR THE YEAR ENDED JUNE 30, 2023**

Assessed Valuation - 2021 Levy	
Franklin County	\$ 98,503,329
Jackson County	709,927,451
Perry County	113,621,785
Randolph County	14,318,549
Williamson County	1,161,880,804
	<u>\$ 2,098,251,918</u>
Debt Limit, 2.875% of Assessed Valuation (50 ILCS 405/1)	\$ 60,324,743
Less: Total Indebtedness	<u>(23,222,308)</u>
Legal Debt Margin	<u>\$ 37,102,435</u>

JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS

**CERTIFICATION OF CHARGEBACK REIMBURSEMENT
FOR FISCAL YEAR 2024**

All Non-Capital Audited Operating Expenditures for Fiscal Year 2023 From the Following Funds:

1	Education Fund	\$ 22,560,008	
2	Operations and Maintenance Fund	4,589,522	
3	Public Building Commission Operation and Maintenance Fund	-	
4	Bond and Interest Fund	1,843,344	
5	Public Building Commission Rental Fund	-	
6	Restricted Purposes Fund	10,551,020	
7	Audit Fund	69,299	
8	Liability, Protection, and Settlement Fund	1,773,292	
9	Auxiliary Enterprises Fund (subsidy only)	<u>2,821,488</u>	
10	Total Non-Capital Expenditures (sum of lines 1-9)		\$ 44,207,973
11	Depreciation on Capital Outlay Expenditures (equipment, buildings, and fixed equipment paid) From Sources Other than State and Federal Funds	<u>1,721,664</u>	
12	Total Costs Included (line 10 plus line 11)		\$ <u>45,929,637</u>
13	Total Certified Semester Credit Hours for Fiscal Year 2023	<u>59,995.00</u>	
14	Per Capita Cost (line 12 divided by line 13)		\$ 765.56
15	All Fiscal Year 2023 State and Federal Operating Grants For Non-Capital Expenditures, Except ICCB Grants	<u>3,391,569</u>	
16	Fiscal Year 2023 State and Federal Grants Per Semester Credit Hour (line 15 divided by line 13)		<u>56.53</u>
17	District's Average ICCB Grant Rate (excluding equalization grant) for Fiscal Year 2024		<u>52.48</u>
18	District's Student Tuition and Fee Rate Per Semester Credit Hour for Fiscal Year 2024		<u>150.00</u>
19	Chargeback Reimbursement Per Semester Credit Hour (line 14 less lines 16, 17, and 18)		\$ <u><u>506.55</u></u>

APPROVED:  12-22-2023
Chief Fiscal Officer Date

APPROVED:  12-22-2023
Chief Executive Officer Date

UNIFORM FINANCIAL STATEMENTS

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**ALL FUNDS SUMMARY
UNIFORM FINANCIAL STATEMENT #1
FISCAL YEAR ENDED JUNE 30, 2023**

	Education Fund	Operations and Maintenance Fund	Operations and Maintenance Fund (Restricted)	Bond and Interest Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability, Protection and Settlement Fund	Total
Fund Balance, July 1, 2022	\$ 10,364,975	\$ 924,606	\$ 10,953,358	\$ 139,605	\$ 309,569	\$ 2,712,805	\$ 7,535,685	\$ 27,008	\$ 791,734	\$ 33,759,345
Revenues										
Local Tax Revenue	8,374,939	1,042,696	1,042,578	5,052,954	-	-	-	58,567	2,342,423	17,914,157
All Other Local Revenue	109,025	-	-	-	-	190,606	-	-	-	299,631
ICCB Grants	6,881,505	3,156,220	-	-	-	879,556	-	-	-	10,917,281
All Other State Revenue	175,229	75,097	911,926	-	-	1,106,715	-	-	-	2,268,967
Federal Revenue	247,307	105,974	3,750	-	-	8,223,416	-	-	-	8,580,447
Student Tuition and Fees	10,257,576	-	-	-	256,730	17,870	-	-	-	10,532,176
On-Behalf CIP	-	-	-	-	-	(2,871,226)	-	-	-	(2,871,226)
On-Behalf SURS	-	-	-	-	-	9,576,603	-	-	-	9,576,603
All Other Revenue	1,072,249	347,761	348,944	11,988	972,766	947,158	-	3,887	168,235	3,872,988
Total Revenues	<u>27,117,830</u>	<u>4,727,748</u>	<u>2,307,198</u>	<u>5,064,942</u>	<u>1,229,496</u>	<u>18,070,698</u>	<u>-</u>	<u>62,454</u>	<u>2,510,658</u>	<u>61,091,024</u>
Expenditures										
Instruction	8,812,687	-	-	-	-	3,665,994	-	-	-	12,478,681
Academic Support	2,647,376	-	-	-	-	1,115,568	-	-	-	3,762,944
Student Services	2,647,379	-	-	-	-	1,527,828	-	-	-	4,175,207
Public Service/Continuing Education	641,964	-	-	-	947,107	2,191,546	-	-	-	3,780,617
Auxiliary Services	-	-	-	-	1,358,125	213,835	-	-	-	1,571,960
Operations and Maintenance	-	4,195,529	-	-	4,840	962,572	-	-	848,531	6,011,472
Institutional Support	5,993,493	467,225	1,955,196	5,003,892	324,217	1,809,185	-	69,299	1,298,222	16,920,729
Scholarships, Grants, and Waivers	2,736,131	-	-	-	442,542	6,192,789	-	-	-	9,371,462
Total Expenditures	<u>23,479,030</u>	<u>4,662,754</u>	<u>1,955,196</u>	<u>5,003,892</u>	<u>3,076,831</u>	<u>17,679,317</u>	<u>-</u>	<u>69,299</u>	<u>2,146,753</u>	<u>58,073,072</u>
Net Transfers	<u>(2,187,219)</u>	<u>(100,000)</u>	<u>100,000</u>	<u>-</u>	<u>1,858,591</u>	<u>328,628</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>\$ 11,816,556</u>	<u>\$ 889,600</u>	<u>\$ 11,405,360</u>	<u>\$ 200,655</u>	<u>\$ 320,825</u>	<u>\$ 3,432,814</u>	<u>\$ 7,535,685</u>	<u>\$ 20,163</u>	<u>\$ 1,155,639</u>	<u>\$ 36,777,297</u>

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**RECONCILIATION OF THE UNIFORM FINANCIAL STATEMENT NO. 1
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total Fund Balance - Uniform Financial Statement No. 1	\$	36,777,297
Amounts reported in the basic financial statements for net position are different because:		
Capital assets used in College activities are not current financial resources and therefore are not reported in the Uniform Financial Statements.		61,283,001
Right-of-use assets used in College activities are not current financial resources and therefore are not reported in the Uniform Financial Statements.		776,243
Capital assets included as prepaid expenses on the Uniform Financial Statements but are capitalized and amortized over the life of the capital assets in the basic financial statements.		(3,935)
Pension contributions made after the actuarial valuation date are considered expenditures in the Uniform Financial Statements but are deferred outflows of resources in the basic financial statements.		236,546
OPEB contributions made after the actuarial measurement date are considered expenditures in the Uniform Financial Statements but are deferred outflows of resources in the basic financial statements.		94,643
Premiums on fixed debt are other financial sources in the Uniform Financial Statements but are liabilities that are amortized over the life of the fixed debt in the basic financial statements.		(1,037,744)
Deferred losses on refunded fixed debt are other financing uses in the Uniform Financial Statements but are reported as deferred outflows of resources that are amortized over the life of the fixed debt in the basic financial statements.		296,130
Changes in assumptions, experiences, and other calculations are reported as deferred outflows/inflows in the basic financial statements; however, they are not recorded in the Uniform Financial Statements.		(11,920,205)
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in the Uniform Financial Statements. These liabilities consist of:		
Bonds payable		(23,185,000)
Lease liability		(219,797)
Subscription liability		(489,679)
Postemployment benefits		(11,823,877)
Accrued interest		(66,468)
		(66,468)
Net Position - Statement of Net Position	\$	50,717,155

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**RECONCILIATION OF THE UNIFORM FINANCIAL STATEMENT NO. 1
TO THE STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Uniform Financial Statement No. 1 \$ 3,017,952

Amounts reported in the general-purpose Statement of Revenues, Expenses, and Changes in Net Position are different because:

The Uniform Financial Statements report capital outlays as expenditures paid while the basic financial statements report depreciation expense to allocate those expenditures over the lives of the assets. This is the amount by which capital outlays exceeded depreciation in the current period:

Capital outlays	\$ 3,885,543	
Depreciation and amortization expense	<u>(3,557,500)</u>	328,043

Net book value of disposed capital assets is not reported in the Uniform Financial Statements. (1,557)

Contributions to pension funds are recognized as expenditures when paid to the pension fund on the Uniform Financial Statements. These expenses are recorded on the basic financial statements based on the pension expense, corresponding with the most recent measurement period. This is the difference between these amounts. 87,083

Contributions to the OPEB plans are recognized as expenditures when paid to the plans on the Uniform Financial Statements. These expenses are recorded on the basic financial statements based on the OPEB expense, corresponding with the most recent measurement period. This is the difference between these amounts. 94,643

Proceeds from long-term debt are recognized as other local revenue in the Uniform Financial Statements but have no impact on net assets in the Statement of Revenues, Expenses, and Changes in Net Position. (797,008)

Some expenses reported in the Uniform Financial Statements use current financial resources to reduce long-term liabilities reported on the basic financial statements. These activities consist of:

Bonds payable, including amortization of bond premiums	4,238,175	
Lease liability	44,989	
SBITA liability	96,246	
Postemployment benefits	3,488,971	
Accrued interest	<u>6,829</u>	

Increase in Net Position - Statement of Revenues, Expenses, and Changes in Net Position \$ 10,604,366

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SUMMARY OF FIXED ASSETS AND DEBT
UNIFORM FINANCIAL STATEMENT #2
FISCAL YEAR ENDED JUNE 30, 2023**

	Fixed Asset/Debt Account Groups July 1, 2022	Additions	Deletions	Fixed Asset/Debt Account Groups June 30, 2023
Fixed Assets				
Site	\$ 346,427	\$ -	\$ -	\$ 346,427
Construction in Progress	1,725,595	1,826,884	(1,424,580)	2,127,899
Site Improvements	3,779,829	987,196	-	4,767,025
Buildings and Improvements	94,986,066	459,437	-	95,445,503
Equipment	10,397,991	635,543	(425,551)	10,607,983
Right to Use Leased Equipment	-	211,084	-	211,084
Right to Use SBITAs	-	1,141,859	-	1,141,859
Total Fixed Assets	<u>111,235,908</u>	<u>5,262,003</u>	<u>(1,850,131)</u>	<u>114,647,780</u>
Less: Accumulated Depreciation	<u>49,455,030</u>	<u>3,557,500</u>	<u>(423,994)</u>	<u>52,588,536</u>
Net Fixed Assets	<u><u>\$ 61,780,878</u></u>	<u><u>\$ 1,704,503</u></u>	<u><u>\$ (1,426,137)</u></u>	<u><u>\$ 62,059,244</u></u>
Fixed Debt				
Bonds Payable	\$ 27,310,000	\$ -	\$ (4,125,000)	\$ 23,185,000
Bond Premium	1,198,281	-	(160,537)	1,037,744
Accrued Compensated Absences	1,715,413	-	(16,972)	1,698,441
Lease Liability	53,703	211,084	(44,990)	219,797
Subscription Liability	-	585,924	(96,245)	489,679
Net OPEB Liability	<u>22,545,681</u>	<u>-</u>	<u>(10,721,804)</u>	<u>11,823,877</u>
Total Fixed Debt	<u><u>\$ 52,823,078</u></u>	<u><u>\$ 797,008</u></u>	<u><u>\$ (15,165,548)</u></u>	<u><u>\$ 38,454,538</u></u>

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**OPERATING FUNDS REVENUES AND EXPENDITURES
UNIFORM FINANCIAL STATEMENT #3
FISCAL YEAR ENDED JUNE 30, 2023**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds
Operating Revenues by Sources			
Local Government Revenues:			
Local Taxes	\$ 6,255,687	\$ 1,042,696	\$ 7,298,383
Corporate Personal Property Replacement Tax	2,119,252	-	2,119,252
Other	109,025	-	109,025
Total Local Government	<u>8,483,964</u>	<u>1,042,696</u>	<u>9,526,660</u>
State Government:			
ICCB Base Operating Grant	2,071,502	1,020,292	3,091,794
ICCB Equalization Grant	4,336,582	2,135,928	6,472,510
ICCB Career and Technical Education	380,267	-	380,267
ICCB Performance Grant	17,785	-	17,785
Other ICCB Unrestricted Grants not listed above	75,369	-	75,369
Other State not listed above	175,229	75,097	250,326
Total State Government	<u>7,056,734</u>	<u>3,231,317</u>	<u>10,288,051</u>
Federal Government:			
Department of Education	37,603	16,103	53,706
Department of Labor	-	-	-
Department of Health & Human Services	195,751	83,891	279,642
Other	13,953	5,980	19,933
Total Federal Government	<u>247,307</u>	<u>105,974</u>	<u>353,281</u>
Student Tuition and Fees:			
Tuition	9,545,007	-	9,545,007
Fees	712,569	-	712,569
Total Student Tuition and Fees	<u>10,257,576</u>	<u>-</u>	<u>10,257,576</u>
Other Sources:			
Sales and Service Fees	46,290	-	46,290
Facilities Revenue	-	83,330	83,330
Investment Revenue	544,029	252,078	796,107
Non-Governmental Grants	4,000	-	4,000
Other	477,930	12,353	490,283
Total Other Sources	<u>1,072,249</u>	<u>347,761</u>	<u>1,420,010</u>
Total Revenue	27,117,830	4,727,748	31,845,578
Less Non-Operating Items:*	-	-	-
Adjusted Revenue	<u>\$ 27,117,830</u>	<u>\$ 4,727,748</u>	<u>\$ 31,845,578</u>

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

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**OPERATING FUNDS REVENUES AND EXPENDITURES
UNIFORM FINANCIAL STATEMENT #3
FISCAL YEAR ENDED JUNE 30, 2023**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds
	<u> </u>	<u> </u>	<u> </u>
Operating Expenditures			
By Program:			
Instruction	\$ 8,812,687	\$ -	\$ 8,812,687
Academic Support	2,647,376	-	2,647,376
Student Services	2,647,379	-	2,647,379
Public Service/Continuing Education	641,964	-	641,964
Auxiliary Services	-	-	-
Operations and Maintenance	-	4,195,529	4,195,529
Institutional Support	5,993,493	467,225	6,460,718
Scholarships, Grants, and Waivers	2,736,131	-	2,736,131
Total Expenditures	<u>23,479,030</u>	<u>4,662,754</u>	<u>28,141,784</u>
Less Non-Operating Items:*	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted Expenditures	<u>\$ 23,479,030</u>	<u>\$ 4,662,754</u>	<u>\$ 28,141,784</u>
By Object:			
Salaries	\$ 14,876,652	\$ 2,611,769	\$ 17,488,421
Employee Benefits	1,997,556	397,454	2,395,010
Contractual Services	941,176	223,842	1,165,018
General Materials and Supplies	1,155,681	420,049	1,575,730
Library Materials**	28,335	-	28,335
Conference and Meeting Expenses	310,255	4,759	315,014
Fixed Charges	106,001	21,765	127,766
Utilities	6,599	909,578	916,177
Capital Outlay	919,022	73,232	992,254
Other	3,166,088	306	3,166,394
Student Grants and Scholarships**	2,736,131	-	2,736,131
Total Expenditures	<u>23,479,030</u>	<u>4,662,754</u>	<u>28,141,784</u>
Less Non-Operating Items:*	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted Expenditures	<u>\$ 23,479,030</u>	<u>\$ 4,662,754</u>	<u>\$ 28,141,784</u>

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

**Non-add line

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**RESTRICTED PURPOSES FUND REVENUES AND EXPENDITURES
UNIFORM FINANCIAL STATEMENT #4
FISCAL YEAR ENDED JUNE 30, 2023**

	Restricted Purposes Fund
Revenues by Source	
Total Local Government	\$ 190,606
State Government:	
ICCB - Adult Education	197,441
ICCB - Other	682,115
On-Behalf CIP	(2,871,226)
On-Behalf SURS	9,576,603
Other	1,106,715
Total State Government	8,691,648
Federal Government:	
Department of Education	6,228,693
Department of Labor	22,295
Department of Health and Human Services	1,415,335
Other	557,093
Total Federal Government	8,223,416
Other Sources:	
Tuition and Fees	17,870
Other	947,158
Total Other Sources	965,028
Total Restricted Purposes Fund Revenues	\$ 18,070,698
Expenditures By Program	
Instruction	\$ 3,665,994
Academic Support	1,115,568
Student Services	1,527,828
Public Service/Continuing Education	2,191,546
Auxiliary Services	213,835
Operations and Maintenance	962,572
Institutional Support	1,809,185
Scholarships, Grants, and Waivers	6,192,789
Total Restricted Purposes Fund Expenditures	\$ 17,679,317
Expenditures By Object	
Salaries	\$ 2,056,473
Employee Benefits (Including SURS & CIP On-Behalf)	7,496,348
Contractual Services	245,931
General Materials and Supplies	872,258
Library Materials*	-
Travel & Conference/Meeting Expenses	124,864
Fixed Charges	92,722
Utilities	24,741
Capital Outlay	422,920
Other	6,343,060
Scholarships, Grants, and Waivers*	5,831,345
Total Restricted Purposes Fund Expenditures	\$ 17,679,317

*Non-add line

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**CURRENT FUNDS * EXPENDITURES BY ACTIVITY
UNIFORM FINANCIAL STATEMENT #5
FISCAL YEAR ENDED JUNE 30, 2023**

Instruction	
Instructional Programs	\$ 12,266,789
Other	211,892
Total Instruction	<u>12,478,681</u>
Academic Support	
Library Center	312,226
Instructional Materials Center	107,866
Academic Computing Support	314,073
Academic Administration and Planning	2,504,780
Other	523,999
Total Academic Support	<u>3,762,944</u>
Student Services	
Admissions and Records	409,878
Counseling and Career Guidance	2,337,032
Financial Aid Administration	546,089
Other	882,208
Total Student Services Support	<u>4,175,207</u>
Public Service/Continuing Education	
Community Education	328,061
Customized Training (Instructional)	275,140
Community Services	3,168,401
Other	9,015
Total Public Service/Continuing Education	<u>3,780,617</u>
Auxiliary Services	<u>1,571,960</u>
Operations and Maintenance of Plant	
Maintenance	1,331,971
Custodial	1,928,238
Grounds	764,037
Campus Security	1,063,807
Transportation	-
Plant Utilities	913,504
Other	9,915
Total Operations and Maintenance of Plant	<u>6,011,472</u>
Institutional Support	
Executive Management	1,435,377
Fiscal Operations	1,086,412
Community Relations	945,181
Administrative Support Services	1,057,937
Board of Trustees	53,329
General Institution	1,747,343
Institutional Research	509,205
Administrative Data Processing	2,834,172
Other	292,685
Total Institutional Support	<u>9,961,641</u>
Scholarships, Student Grants, and Waivers	<u>9,371,462</u>
Total Current Funds Expenditures	<u>\$ 51,113,984</u>

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

STATE COMPLIANCE SECTION

**Illinois Community College Board
State Grants Financial Compliance Section**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE REQUIREMENTS
FOR ADULT EDUCATION AND FAMILY LITERACY GRANTS**

To the Board of Trustees
John A. Logan College
Community College District No. 530
Carterville, Illinois 62918

Opinion

We have audited the accompanying financial statements of the Adult Education and Family Literacy Grants (State Basic and Performance) (grant program) of John A. Logan College, Community College District No. 530 (the College) as of June 30, 2023, and the related notes to the grant program financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Adult Education and Family Literacy Grants (State Basic and Performance) of John A. Logan College, Community College District No. 530 as of June 30, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

The grant program financial statements on pages 72-73 are intended to present the financial position and changes in financial position of the Adult Education and Family Literacy Grants. They do not purport to, and do not, present fairly the financial position of the College as of June 30, 2023, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the grant program financial statements of the College. The ICCB Compliance Statement on page 76 is presented for purposes of additional analysis and is not a required part of the grant program financial statements.

The ICCB Compliance Statement is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the grant program financial statements. Such information has been subjected to the auditing procedures applied in the audit of the grant program's financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the grant program financial statements or to the grant program financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the ICCB Compliance Statement on page 76 is fairly stated, in all material respects, in relation to the grant program financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 25, 2024, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Kemper CPA Group LLP

KEMPER CPA GROUP LLP

Certified Public Accountants and Consultants

Marion, Illinois
January 25, 2024

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

STATE ADULT EDUCATION RESTRICTED FUNDS

**BALANCE SHEET
JUNE 30, 2023**

	State Basic	Performance	Total (Memorandum Only)
Assets			
Current Assets			
Cash Held by John A. Logan College	\$ 5,889	\$ 4,695	\$ 10,584
Total Assets	\$ 5,889	\$ 4,695	\$ 10,584
 Liabilities and Fund Balances			
Current Liabilities			
Accounts Payable	\$ -	\$ 1,164	\$ 1,164
Accrued Expenses	5,889	3,531	9,420
Total Liabilities	5,889	4,695	10,584
Fund Balance			
Reserved	-	-	-
Total Liabilities and Fund Balances	\$ 5,889	\$ 4,695	\$ 10,584

The accompanying notes are an integral part of these financial statements.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

STATE ADULT EDUCATION RESTRICTED FUNDS

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023**

	<u>State Basic</u>	<u>Performance</u>	<u>Total (Memorandum Only)</u>
Revenues			
Grant	\$ 106,276	\$ 91,165	\$ 197,441
Expenditures by Program			
Personnel Services	78,696	65,241	143,937
Fringe Benefits	14,316	10,030	24,346
Travel	1,058	1,770	2,828
Supplies	8,855	9,261	18,116
Contractual Services	-	129	129
Occupancy	-	2,200	2,200
Telecommunications	741	-	741
Training and Education	1,095	2,534	3,629
Miscellaneous	1,515	-	1,515
Total Expenditures	<u>106,276</u>	<u>91,165</u>	<u>197,441</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, July 1, 2022	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2023	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO GRANT PROGRAM FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1: PROGRAM DESCRIPTIONS

The College is responsible for administering the programs listed below in accordance with “Policy Guidelines for Restricted Grant Expenditures and Reporting” set forth by ICCB in its *Fiscal Management Manual*. Program funds are accounted for in the College’s current restricted fund.

Adult Education and Family Literacy Grant Program

ICCB awards funding to eligible applicants to develop, implement, and improve adult education and literacy activities. The provider must use the grant to establish or operate programs that provide services or instruction in one or more of the following categories:

- Adult education and literacy services (including workplace),
- Family literacy services, and/or
- English literacy programs.

ICCB provides funding for adult education and family literacy from State and federal sources. State funds include three categories (1) State Basic, (2) State Public Assistance, and (3) State Performance. Federal funds include two categories: (1) Federal Basic and (2) Federal EL/Civics. Funding is allocated through a competitive process. The funding source determined the applicable statutory regulations, policies, and guidelines, including allowable costs. State Performance – Grants are awarded to adult education and family literacy providers based upon performance outcomes.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting

The statements have been prepared on the modified accrual basis.

Expenditures are reported when services are rendered or when goods are received. The grant funds shall be expended or obligated prior to June 30 each year, the last day of the fiscal year. Grant funds should be accounted for in the same period as in the credit hour claiming process. Unexpended funds shall be returned to ICCB by October 15 following the end of the fiscal year.

Grant revenues are reported in these grant program financial statements when allowable grant expenditures are made. Expenditures are allowable if they comply with “Policy Guidelines for Restricted Grant Expenditures and Reporting” set forth in ICCB’s *Fiscal Management Manual*. Grant funds should be accounted for in the same period as in the credit hour claiming process.

These grant program financial statements cover only the State Adult Education Grant Programs. They are not intended to, and do not, present the financial position or results of operations of the College in its entirety.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO GRANT PROGRAM FINANCIAL STATEMENTS (CONCLUDED)
JUNE 30, 2023**

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

B. Cash Held by John A. Logan College

To facilitate sound management, substantially all grant program cash for the State Adult Education Grant Program is pooled with the College.

C. Receivables – Governmental Claims

A receivable is recorded for the funds to be received from ICCB at June 30, 2023, for reimbursement of allowable expenditures incurred during the fiscal year. These amounts are considered to be 100% collectible.

D. Due to Other Funds

This account presents the amount to be reimbursed to other funds for the use of the other funds' resources to pay for the expenses incurred by the grant program.

E. Capital Assets

Acquisitions of capital assets, if any, are reported as capital assets in the College's financial statements. They are recorded as capital outlay and are not capitalized in the grant program financial statements. There were no capital assets purchased with the grant funds during the fiscal year ended June 30, 2023.

F. Use of Estimates

The preparation of the grant program financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that could affect certain reported amounts and disclosures. Actual results could differ from those estimates and assumptions.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**ICCB COMPLIANCE STATEMENT FOR THE
ADULT EDUCATION AND FAMILY LITERACY GRANT**

**EXPENDITURE AMOUNTS AND PERCENTAGES FOR ICCB GRANT FUNDS ONLY
FOR THE YEAR ENDED JUNE 30, 2023**

<u>State Basic</u>	<u>Audited Expenditure Amount</u>	<u>Actual Expenditure Percentage</u>
Instruction (45% Minimum Required)	\$ 64,153	60.36%

The accompanying notes are an integral part of these financial statements.

**ENROLLMENT DATA AND OTHER BASES
UPON WHICH CLAIMS ARE FILED**

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF ENROLLMENT DATA AND OTHER BASES UPON WHICH CLAIMS ARE FILED
FOR THE YEAR ENDED JUNE 30, 2023**

Total Semester Credit Hours by Term (In-District and Out of District Reimbursable)

Categories	Summer		Fall		Spring		Total (Note 3)	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
(Notes 1 & 2)								
Baccalaureate	3,896.0	-	17,085.0	264.0	14,834.0	241.0	35,815.0	505.0
Business Occupational	311.0	9.0	2,117.5	23.5	2,094.5	55.5	4,523.0	88.0
Technical Occupational	268.5	-	3,003.5	212.0	2,909.0	169.5	6,181.0	381.5
Health Occupational	915.0	-	3,944.5	6.0	3,378.5	10.5	8,238.0	16.5
Remedial Developmental	89.0	-	561.0	-	465.0	-	1,115.0	-
Adult Basic/Secondary Education	174.0	177.5	308.5	1,115.0	264.0	1,093.0	746.5	2,385.5
Total	5,653.5	186.5	27,020.0	1,620.5	23,945.0	1,569.5	56,618.5	3,376.5

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

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

Note 3) Total of unrestricted and restricted should equal the SU and SR record totals.


	Attending In-District	Attending Out-of-District on Chargeback or Contractual Agreement	Total
Reimbursable Semester Credit Hours (All Terms)	<u>53,534.5</u>	<u>2,773.5</u>	<u>56,308.0</u>
	Dual Credit	Dual Enrollment	
Reimbursable Semester Credit Hours (All Terms)	<u>6,824.0</u>	<u>3,016.0</u>	
District Prior Year Equalized Assessed Valuation			<u>\$2,098,251,918</u>

Correctional Semester Credit Hours by Term

Categories	Summer	Fall	Spring	Total
Baccalaureate	-	-	-	-
Business Occupational	-	-	-	-
Technical Occupational	-	-	-	-
Health Occupational	-	-	-	-
Remedial Development	-	-	-	-
Adult Basic/Secondary Education	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Signatures


Chief Executive Officer (CEO)


Chief Fiscal Officer (CFO)

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**RECONCILIATION OF TOTAL REIMBURSABLE SEMESTER CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Categories</u>	Total Unrestricted Credit Hours	Total Unrestricted Credit Hours Certified to the ICCB	Difference	Total Restricted Credit Hours	Total Restricted Credit Hours Certified to the ICCB	Difference
Baccalaureate	35,815.0	35,815.0	-	505.0	505.0	-
Business Occupational	4,523.0	4,523.0	-	88.0	88.0	-
Technical Occupational	6,181.0	6,181.0	-	381.5	381.5	-
Health Occupational	8,238.0	8,238.0	-	16.5	16.5	-
Remedial Developmental	1,115.0	1,115.0	-	-	-	-
Adult Basic/Secondary Education	746.5	746.5	-	2,385.5	2,385.5	-
Total	<u>56,618.5</u>	<u>56,618.5</u>	<u>-</u>	<u>3,376.5</u>	<u>3,376.5</u>	<u>-</u>

**RECONCILIATION OF IN-DISTRICT/CHARGEBACK AND COOPERATIVE/CONTRACTUAL AGREEMENT CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2023**

	Total Attending (Unrestricted and Restricted)	Total Attending As Certified To The ICCB	Difference
Reimbursable In-District Residents	53,534.5	53,534.5	-
Reimbursable Out-of-District on Chargeback or Contractual Agreement	2,773.5	2,773.5	-
Total	<u>56,308.0</u>	<u>56,308.0</u>	<u>-</u>

	Total Reimbursable	Total Reimbursable Certified to ICCB	Difference
Dual Credit	6,824.0	6,824.0	-
Dual Enrollment	3,016.0	3,016.0	-
Total	<u>9,840.0</u>	<u>9,840.0</u>	<u>-</u>

**RECONCILIATION OF TOTAL CORRECTIONAL SEMESTER CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Categories</u>	Total Reimbursable Correctional Credit Hours	Total Reimbursable Correctional Credit Hours Certified to The ICCB	Difference
Baccalaureate	-	-	-
Business Occupational	-	-	-
Technical Occupational	-	-	-
Health Occupational	-	-	-
Remedial Development	-	-	-
Adult Basic/Secondary Education	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS
JUNE 30, 2023**

In-District Student

Description: A student who has lived in Franklin, Jackson, Perry, Randolph, or Williamson counties for at least 30 days prior to the beginning of the semester.

Residency Code: In-district

Acceptable Documentation: Includes driver's license, voter registration card, or a property tax statement, and the proof must show an in-district address.

If none of the above items are available, the student may establish proof of in-district residency by providing a notarized statement signed by the student and his/her parents stating that the student's residence is within the boundaries of the district. In the event that parents are not appropriate or available as co-signers on a notarized statement, such a statement can be co-signed by a city clerk or the county clerk in the city or county where the student has a permanent address.

Tuition Charge: Current in-district tuition charge

Student Employed Full-Time in the District

Description: An Illinois resident who lives outside the College's district but works at least 35 hours per week at a business or industry located in the district.

Residency Code: Out-of-district

Acceptable Documentation: A signed letter from employer verifying that the student works at least 35 hours in the district.

Tuition Charge: Current in-district tuition charge

Out-of-District Student

Description: A student who has lived outside the district boundaries but within the State of Illinois for at least 30 days prior to the beginning of the semester.

Residency Code: Out-of-district

Acceptable Documentation: Includes driver's license, voter registration card, or property tax statement.

Tuition Charge: Current out-of-district tuition charge

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**DOCUMENTATION OF RESIDENCY VERIFICATION STEPS (CONTINUED)
JUNE 30, 2023**

Chargeback Student

Description: A student who lives in Illinois outside the district boundaries but attends the College because his/her home Community College does not offer a specific degree/certificate program.

Residency Code: Out-of-district

Acceptable Documentation: A signed chargeback agreement from the home community college.

Tuition Charge: Current out-of-district tuition charge, but a waiver is processed for the difference between in-district and out-of-district

Reciprocal Agreement Student

Description: A student who lives in the Shawnee College, Rend Lake College, or Southeastern Illinois Community College district but attends John A. Logan College for the purpose of enrolling in a specific course not offered by the home community college. Since this is an agreement made among these four colleges, a chargeback request is not required.

Residency Code: Out-of-district

Acceptable Documentation: A letter of reciprocity from the home community college.

Tuition Charge: Current in-district tuition charge

Out-of-State Student

Description: A student who lives outside the State of Illinois.

Residency Code: Out-of-state

Acceptable documentation: None is required.

Tuition Charge: Current out-of-state tuition charge

JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS

DOCUMENTATION OF RESIDENCY VERIFICATION STEPS (CONCLUDED)
JUNE 30, 2023

International Student

Description: A student who lives outside of the United States.

Residency Code: Foreign

Acceptable Documentation: None, other than the typical international student admission paperwork which is completed with the Director of Counseling.

Tuition Charge: Current out-of-state tuition charge

International Athlete

Description: A student who lives outside of the United States but who attends the College for the purpose of playing collegiate sports.

Residency Code: Foreign

Acceptable Documentation: None, other than the typical international student admission paperwork which is completed with the Director of Counseling.

Tuition Charge: Current in-district tuition charge

International Student with U.S. In-District Sponsor

Description: A student whose permanent residence is outside of the United States but who lives with and is financially sponsored by a resident within the college district.

Residency Code: Out-of-country

Acceptable Documentation: A signed letter from an in-district resident verifying financial sponsorship.

Tuition Charge: Current in-district tuition charge

FEDERAL COMPLIANCE SECTION

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grant/Program or Cluster Title	Federal Assistance Listing Number	Contract or Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Total Federal Expenditures
U.S. Department of Education				
Direct Grant				
TRIO Cluster				
TRIO Student Support Services	84.042A	P042A200753-21	\$ -	\$ 63,498
TRIO Student Support Services	84.042A	P042A200753-22	-	280,040
Total TRIO Cluster			-	343,538
Student Financial Assistance Cluster				
Federal Pell Grant Program (M)	84.063	P063P210542	-	35,234
Federal Pell Grant Program (M)	84.063	P063P220542	-	4,468,665
Federal Supplemental Educational Opportunity Grants (M)	84.007	P007A221184	-	175,350
Federal Work-Study Program (M)	84.033	P033A221184	-	142,002
Total Student Financial Assistance Cluster			-	4,821,251
Education Stabilization Fund				
COVID-19 - Higher Education Emergency Relief Fund Student Portion (M)	84.425E	P425E202186	-	627,852
COVID-19 - Higher Education Emergency Relief Fund Strengthening Institutions Program (M)	84.425M	P425M201142	-	53,671
Total Direct Education Stabilization Fund			-	681,523
Passed through the Illinois Community College Board:				
Education Stabilization Fund				
COVID-19 - Governor's Emergency Education Relief Fund (M)	84.425C	GEERII-53022	-	45,487
Adult Education - Basic Grants to States	84.002	AE-53001-23	-	98,970
Career and Technical Education - Basic Grants to States	84.048	CTE-530-23	-	291,630
Total U.S. Department of Education			-	6,282,399
U.S. Department of Labor				
Passed through Parkland College				
Strengthening Community Colleges Training Grant	17.261	CC-38940-22-60-A-17	-	22,295
Total U.S. Department of Labor			-	22,295
U.S. Department of Health and Human Services				
Passed through the Illinois Department of Human Services:				
Child Care and Development Fund Cluster				
Child Care Development Block Grant (M)	93.575	FCSBI04632	-	70,081
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (M)	93.596	FCSBI04632	90,992	1,081,183
Passed through Illinois Network of Child Care Resource and Referral Agencies:				
Child Care and Development Fund Cluster				
Child Care Development Block Grant - Community Outreach Grant (M)	93.575	Region 20	-	34,428
Child Care Development Block Grant - Community Outreach Grant (M)	93.575	Region 21	-	49,295
Child Care Development Block Grant - Community Outreach Grant (M)	93.575	Region 30	-	31,676
Passed through Illinois Student Assistance Commission				
Child Care and Development Fund Cluster				
Child Care Development Block Grant - Early Childhood Access Consortium for Equity (M)	93.575	N/A	-	209,649
Passed through Illinois Community College Board				
Child Care and Development Fund Cluster				
Child Care Development Block Grant - Early Childhood Access Consortium for Equity (M)	93.575	ECE-53001-22	-	202,316
Total Child Care and Development Fund Cluster			90,992	1,678,628
Passed through the Illinois Department of Human Services:				
Preschool Development Grant Birth to Five				
Preschool Development Grant Birth to Five	93.434	FCSBI06390	-	1,408
Passed through Southern Illinois University Carbondale				
Biomedical Research and Research Training				
Biomedical Research and Research Training	93.859	SIUC 20-02	-	14,941
Total U.S. Department of Health and Human Services			90,992	1,694,977
Delta Regional Authority				
Direct Grant				
Delta Regional Authority	90.201	IL-54451	-	199,393
Total Delta Regional Authority			-	199,393

The notes to the Schedule of Federal Awards are an integral part of this Schedule.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONCLUDED
FOR THE YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grant/Program or Cluster Title	Federal Assistance Listing Number	Contract or Pass-Through Entity Identifying Number	Pass-Through to Subrecipients	Total Federal Expenditures
U.S. Department of Transportation				
Passed through the Illinois Department of Transportation Highway Planning and Construction (Federal-Aid Highway Program)	20.205	N/A	-	26,102
Total U.S. Department of Transportation			-	26,102
U.S. Department of Energy				
Passed through Lewis and Clark Community College Renewable Energy Research and Development	81.087	N/A	-	41,849
Total U.S. Department of Energy			-	41,849
U.S. Department of Veterans Affairs				
Direct Grant Post-9/11 Veterans Education Assistance - GI Bill Chapter 33	64.028	N/A	-	67,459
Total U.S. Department of Veterans Affairs			-	67,459
U.S. Department of Treasury				
Passed through the Illinois Community College Board: COVID-19 - Coronavirus State and Local Fiscal Recovery Fund:	21.027	CB-53001-22	-	242,223
Total U.S. Department of Treasury			-	242,223
U.S. Department of Commerce				
Passed through the Economic Development Administration Investments for Public Works and Economic Development Facilities	11.300	06-01-06399	-	3,750
Total U.S. Department of Treasury			-	3,750
Total Federal Awards			\$ 90,992	\$ 8,580,447

(M) Major Program

The notes to the Schedule of Federal Awards are an integral part of this Schedule.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023**

NOTE 1: BASIS OF PRESENTATION

A. General

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of John A. Logan College, Community College District No. 530 (the College) under programs of the federal government for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 1 *U.S. Code of Federal Regulation* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position, or cash flows of the College.

B. Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursements.

NOTE 2: SUBRECIPIENTS

Federal awards totaling \$90,992 were provided to subrecipients for the year ended June 30, 2023 as detailed on the Schedule.

NOTE 3: NONCASH AWARDS

There were no noncash awards reported on the Schedule for the year ended June 30, 2023.

NOTE 4: LOANS OR LOAN GUARANTEES OUTSTANDING

There were no loan programs for the year ended June 30, 2023.

NOTE 5: INDIRECT COST RATE

The College has a plan for allocation of common and indirect costs related to grant programs in accordance with the Uniform Guidance. The indirect cost rate used to allocate amounts to grant programs during the fiscal year ended June 30, 2023, is primarily based on a federally negotiated higher education rate agreement. The College has elected not to use the 10% de Minimis indirect cost rate.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

- | | |
|--------------------------------------------------------------------------------------------|---------------|
| 1. Type of auditor’s report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a.) Material weaknesses identified? | No |
| b.) Significant deficiencies identified that are not considered to be material weaknesses? | None Reported |
| c.) Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|------------------------------------------------------------------------------------------------------------------------------|------------|
| 1. Internal control over major program: | |
| a.) Material weaknesses identified? | No |
| b.) Significant deficiencies identified that are not considered to be material weaknesses? | Yes |
| 2. Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with section 510 (a) of the Uniform Guidance? | Yes |
| 4. Identification of major programs: | |

CFDA Number	Name of Federal Program
	Student Financial Assistance Cluster:
84.007	Federal Supplemental Educational Opportunity Grants
84.033	Federal Work-Study Program
84.063	Federal Pell Grant Program
84.425C	COVID-19-Governor’s Emergency Education Relief
84.425E	COVID-19-Higher Education Emergency Relief Fund Student Portion
84.425M	COVID-19-Higher Education Emergency Relief Fund Strengthening Institutions Program
	Child Care and Development Fund Cluster:
93.596	Child Care Mandatory and Matching Funds of the Child Care Development Fund
93.575	Child Care and Development Block Grant

- | | |
|-----------------------------------------------------------------------------|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs: | \$750,000 |
| 6. Auditee qualified as a low-risk auditee? | Yes |

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION II – FINANCIAL STATEMENT FINDINGS

None Reported

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2023-001: Controls Over Student Financial Assistance Special Tests and Provisions – Enrollment Reporting (Repeated from Finding No. 2022-001)

Federal Program Name	Student Financial Assistance Program
Project No.	P063P210542, P063P220542, P007A221184, P033A221184
CFDA No.	84.063, 84.007, 84.033
Federal Agency	U.S. Department of Education

Criteria/Specific Requirement:

CFR section 685.309 (b)(2) requires the College to notify the lender within 30 days if it discovers that a student who has received a loan did not enroll or ceased to be enrolled on at least a half time basis. The College has 60 days to notify the lender if the next scheduled roster reporting date is within 60 days of the date of determination of status change.

Condition:

During the compliance testing of “Special Tests and Provisions” requirements related to Enrollment Reporting, we noted the following exceptions:

- Two (2) students were not reported within the 60 day requirement.

Questioned Costs:

None

Context:

Of the forty (40) students tested for Enrollment Reporting purposes, two (2) students were not reported within the 60-day time frame.

Effect:

Inaccurate information may be included in the Submittal File or Enrollment Updated to NSLDS.

Cause:

A graduation date was backdated when the grade was changed from an incomplete to an A upon completion of graduation requirements by the student after the end of the term. Also, an ERP system error caused a student who had graduated in one semester and then re-enrolled full-time the next semester to be missed in the Clearinghouse enrollment reporting for the previous semester.

Recommendation:

We recommend the College establish procedures to ensure that accurate and timely information is report to NSLDS.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONCLUDED)
FOR THE YEAR ENDED JUNE 30, 2023**

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (CONCLUDED)

Finding No. 2023-001: Controls Over Student Financial Assistance Special Tests and Provisions – Enrollment Reporting (Concluded) (Repeated from Findings 2022-001)

Management’s Response:

Management agrees with the finding.

**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT NO. 530
CARTERVILLE, ILLINOIS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023**

<u>Finding No.</u>	<u>Condition</u>	<u>Current Status</u>
2022-001	During the compliance testing of “Special Tests and provisions” requirements related to Enrollment Reporting, we noted the following exceptions: 1) Two (2) students were reported as dropped when they should have been reported as withdrawn and 2) One (1) student was missed being reported to the Clearinghouse.	Repeated as Finding 2023-001
2022-002	During our testing it was noted that three (3) students’ refunds were not processed within the required 14 days.	Not Repeated

JOHN A. LOGAN COLLEGE

700 Logan College Drive | Carterville, Illinois, 62918-2500 | 618.985.2828

CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2023

Finding No. 2023-001: Controls Over Student Financial Assistance Special Tests and Provisions – Enrollment Reporting (Repeated from Finding No. 2022-001)

Condition:

During the compliance testing of “Special Tests and Provisions” requirements related to Enrollment Reporting, we noted the following exceptions:

- Two (2) students were not reported within the 60 day requirement.

Plan:

Admissions and Records will no longer award degrees after a two-week grade period following each semester’s conferred date. All students who do not apply or do not meet the qualifications to graduate on this date will be awarded at the end of the following term. A letter of completion may be provided to students who complete degree requirements during the course of a semester. Applicable programs have been notified of this change. In addition, the final Clearinghouse submission with degrees will be submitted and validated prior to any submissions for the next term. Additionally, the degree submission list posted to the Clearinghouse will be compared to the final graduate list generated in Institutional Research to ensure the lists match.

Anticipated Date of Completion:

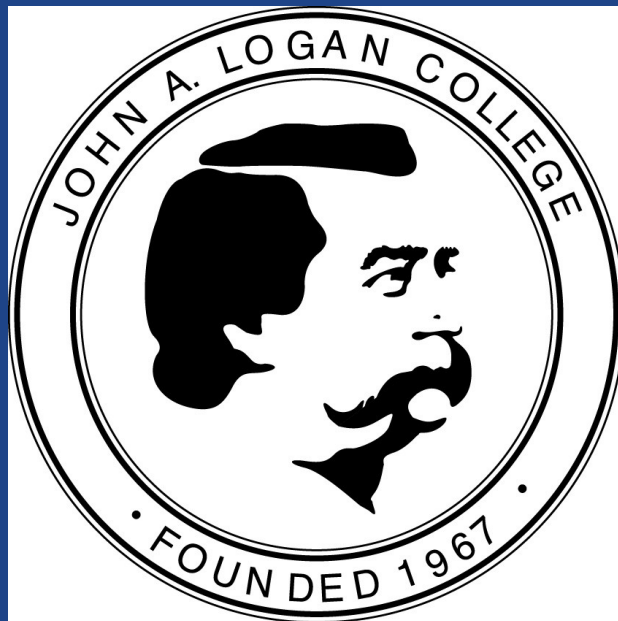
December 2023

Name of Contact Person:

Dr. Stephanie Hartford, Provost

Consent Agenda Item 8.B

Renewable Energy Certificate



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

8.B – Renewable Energy Certificate

1. REASON FOR CONSIDERATION

The Renewable Energy Certificate will supply the local solar energy providers with entry-level technicians. This certificate will assist students in developing knowledge of methods of electricity production and storage using solar, wind, and micro-hydro systems. Additionally, students will be able to perform construction, testing, and troubleshooting of a renewable energy system.

2. BACKGROUND INFORMATION

The current career pathway for Renewable Energy is Science, Technology, Engineering, and Mathematics. The path of Renewable Energy allows for the development, promotion, and implementation of sustainable energy technologies. Through the parent program of Heating and Air, the career cluster is Architecture and Construction, with Air Conditioning System mechanics as a pathway. The wages are around \$60,191 per year, and the employment is a large occupation with average growth and high annual openings. Students will have multiple entry and exit points and an opportunity for a stackable credential with the Renewable Energy Certificate.

3. RECOMMENDATION

That the Board of Trustees approve the Renewable Energy certificate, effective Fall 2025.

Staff Contact: Dr. Stephanie Hartford, Provost

PROPOSED



**Certificate
in
Renewable Energy**

Career Curriculum: **RENRG2025**
Minimum Hours: 28
Major Code: 1.2 470703
Effective Date: **Fall 2025**

FIRST YEAR – FALL SEMESTER

Dept.	No.		Hrs.	Grade
HAC	102	Residential Electrical Wiring	4	_____
ELT	243	Renewable Energy I	3	_____
HAC	121	Heating I	4	_____
MFT	103	Industrial Robots and PLC's	3	_____
			14	

NOTES AND INFORMATION

The minimum general education component for the Associate in Applied Science degree requires satisfactory completion of at least 15 semester credits of coursework distributed over the disciplines of Communications, Mathematics, Arts and Humanities, Physical and Life Sciences, and Social and Behavioral Sciences. The curriculum guide for each Associate in Applied Science degree program will spell out the course requirements or options available for satisfying the general education component. With appropriate justification and in consultation with your academic advisor, a request to substitute a course for one recommended in this guide may be granted with the appropriate approvals from the Department Chair, Dean for Instruction and Vice-President for Instruction. However, no substitutions are allowed in Groups I-III (General Education Component; GECC) of the curriculum guide (see the Associate in Applied Science general degree requirements worksheet in the John A. Logan College Catalog).

Students planning to transfer and pursue a baccalaureate degree should, when given a choice, enroll in the general education course that is IAI GECC approved and articulated with participating Illinois institutions.

FIRST YEAR – SPRING SEMESTER

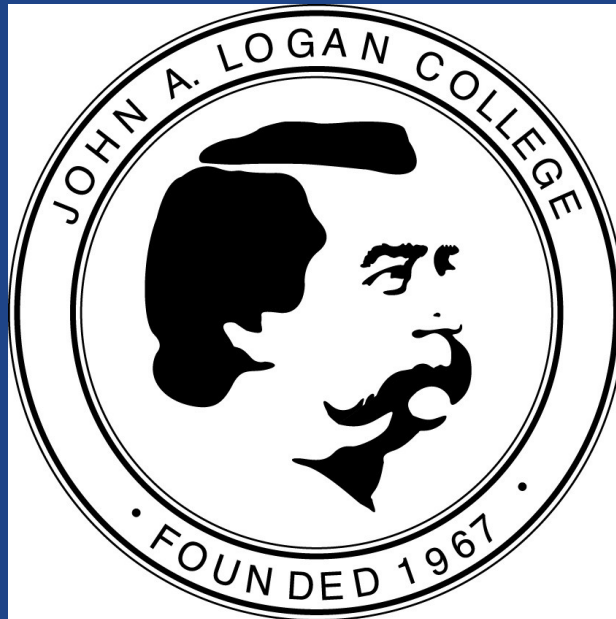
Dept.	No.		Hrs.	Grade
HAC	107	Electrical Controls and Circuitry	3	_____
HAC	131	Refrigeration & Air Conditioning I	4	_____
HAC	224	Geothermal Systems	3	_____
ATI	200	Applied Technologies Internship	1	_____
ELT	270	Renewable Energy Systems II	3	_____
			14	

Career Opportunities:

John A. Logan College reserves the right to modify this curriculum guide as needed. Please verify with your academic advisor the accuracy and time lines of this document.

Consent Agenda Item 8.C

Academic Calendar 2025 - 2026



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

8.C – Academic Calendar for 2025 - 2026

1. REASON FOR CONSIDERATION

In accordance with the ICCB Administrative Code, the academic calendar for 2025-2026 is presented for Board approval. The proposed calendar encompasses the fall semester 2025, winter session 2025-2026, spring semester 2026, and summer semester 2026.

2. BACKGROUND INFORMATION

The proposed 2025-2026 academic calendar was approved by the Calendar Task Force and presented to the Curriculum & Instruction Committee.

3. RECOMMENDATION

That the Board of Trustees approve the 2025-2026 academic calendar as presented.

Staff Contact: Dr. Stephanie Chaney Hartford, Provost

Academic Calendar 2025-2026

Fall Session – 2025

Date	Event
Thursday & Friday, August 7-8	Convocation Days
Monday, August 11	16-Week and First 8-Week Classes Begin
Monday, September 1	Holiday (Labor Day) - No Classes
Monday, September 8	12-Week Classes Begin
Friday, October 3	End of First 8-Week Classes
Monday, October 6	Second 8-Week Classes Begin
Tuesday, November 11	Holiday (Veteran's Day) - No Classes
Monday to Saturday, November 24-29	Holiday (Thanksgiving) - No Classes
Friday, December 5	End of 2 nd 8-Week, 12-Week, and 16-Week Classes
Monday to Thursday, December 8-11	Final Exams

Winter Session 2025 – 2026

Date	Event
Monday, December 8, 2025 – Friday, January 2, 2026	Winter Session (4 weeks online courses)

Spring Session – 2026

Date	Event
Friday, January 9	Professional Development Day
Monday, January 12	16-Week and First 8-Week Classes Begin
Monday, January 19	Holiday (Martin Luther King, Jr. Day) - No Classes
Monday, February 9	12-Week Classes Begin
Monday, February 16	Holiday (Presidents' Day) - No Classes
Friday, March 6	End of First 8-Week Classes
Monday to Saturday, March 9-14	Spring Break - No Classes
Monday, March 16	Second 8-Week Classes Begin
Friday, April 3	Holiday (Good Friday) - No Classes
Friday, May 8	End of 2 nd 8-Week, 12-Week, and 16-Week Classes
Monday to Thursday, May 11-14	Final Exams
Friday, May 15	Commencement

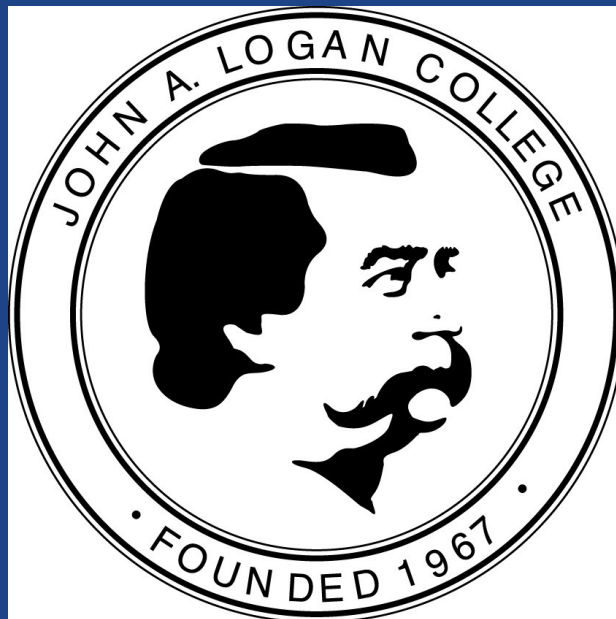
Summer Session – 2026

Date	Event
Monday, May 25	Holiday (Memorial Day) - No Classes
Tuesday, May 26	First 5-Week Classes Begins
Monday, June 8	8-Week Classes Begin
Thursday, June 25	End of First 5-Week Classes
Thursday, June 25	Final Exams for First 5-Week Classes
Monday, June 29	Second 5-Week Classes Begins
Thursday, July 30	End of 8-Week and Second 5-Week Classes
Thursday, July 30	Final Exams for 8-Week and Second 5-Week Classes

This calendar may be subject to change. Saturday classes will not meet November 29 and March 14.

Consent Agenda Item 8.D

Bobcat Lease Buyout



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

8.D – Bobcat T76 Compact Track Loader Lease Buyout

1. REASON FOR CONSIDERATION

The lease for our Bobcat T76 T4 Compact Track Loader has reached the end of its term, and our options are to either return the equipment or buy out the lease as stated in the lease agreement and payment schedule. Our Grounds Department uses this equipment frequently for a wide range of tasks like snow removal, loading salt hoppers, wall block projects, fixing rock roadways, moving large loads, drilling with an auger, soil conditioning, baseball and softball field upkeep, and prep for campus events like Hunting and Fishing Days. Its usable life is expected to last another 15-20 years.

2. BACKGROUND INFORMATION

Subsequent to Board approval in July 2020, the Grounds Department leased a Bobcat T76 T4 Compact Track Loader in November 2020 because funding was not available to purchase it at that time. The cost for the lease buyout is \$27,387.32 from Wells Fargo Vendor Financial Services. This expenditure was budgeted and approved in the Grounds Department's FY24 budget.

3. RECOMMENDATION

That the Board of Trustees approves the lease buyout for \$27,387.32 from Wells Fargo Vendor Financial Services.

Staff Contact: Jeremy Sargent, NCARB, AIA
 AVP for Construction, Planning, and Facilities Management

Jeremy Mueller, Director of Buildings and Grounds

Buyout Invoice

Wells Fargo Vendor Financial Services, LLC | Atlanta, GA 30348-5743

WELLS
FARGO

February 6, 2024

JOHN A. LOGAN COLLEGE
700 LOGAN COLLEGE DR

CARTERVILLE IL 62918-2500

Attn: SUSAN LAPANNE

RE: Contract Number 450-0032646-000 ("Contract") between you ("Customer") and us ("Seller")

Attached please find an Equipment Purchase Invoice and Bill of Sale for the Contract and the equipment/collateral/property subject to such Contract ("Property"). Please forward payment to the following address:

Overnight Mailing Instructions:	Wire Instructions (Pay without Delay):	Standard Mailing Instructions:
Wells Fargo Vendor Financial Services, LLC Lockbox Services 856941 WFEF Payoff Checks 1801 Parkview Drive, 1st FL Shoreview, MN 55126	Wells Fargo Bank, N.A. Acct Name: Wells Fargo Equipment Finance, Inc. 420 Montgomery Street San Francisco CA 94104 ABA # 121000248 Acct # 4175553957	Wells Fargo Vendor Financial Services, LLC Wells Fargo Equipment Finance P.O. Box 856941 Minneapolis, MN 55485-6941

Please reference contract # and invoice # on Customer's wire transfer to ensure it is applied properly.

If the Property subject to and securing the Contract secures any other account(s)/contract(s) that Customer has with Seller, then the payoff/buyout of the Contract will NOT, in the absence of Seller's express written agreement to do so, release and/or terminate Seller's interest in such Property nor obligate Seller to release and/or terminate such interest. If the Property subject to and securing the Contract does not secure any other account(s)/contract(s) that Customer has with Seller, then a wire transfer is required if Customer would like to have any liens/titles released and/or transferred within a commercially reasonable time. Providing that any and all amounts paid have been recognized as good and available funds, liens/titles will be released and/or transferred by Seller (at Customer's prior written request and expense) within twenty-one (21) days after Customer's prior written request for such release and/or transfer instrument which shall be in form satisfactory to Seller.

Thank you for your cooperation. If you have any questions please do not hesitate to call me at (203) 616 - 4673.

Sincerely,

Peter Sinapi
Wells Fargo Vendor Financial Services, LLC

EQUIPMENT PURCHASE INVOICE AND BILL OF SALE

Contract Number: 450-0032646-000
Invoice Number: 2093345509

Invoice Date: 02/06/2024
Due Date: 02/28/2024

BUYER:
JOHN A. LOGAN COLLEGE
700 LOGAN COLLEGE DR
CARTERVILLE IL 62918-2500

SELLER:
Wells Fargo Vendor Financial Services, LLC

Sales Amount \$27,387.32
Total Amount Due: \$27,387.32

REMIT TO:
Wells Fargo Vendor Financial Services, LLC
P.O. Box 856941
Minneapolis, MN 55485-6941

Description of Equipment/Collateral/Property ("Property")
subject to the Contract under the above-referenced Contract Number ("Contract")

Please, See attached Schedule(A).

Payment by Buyer pursuant to this Invoice and Bill of Sale shall be conclusive evidence of Buyer's agreement to be bound by this Invoice and Bill of Sale and Buyer's receipt and acceptance of the Property pursuant to the terms of this Invoice and Bill of Sale, whether or not Buyer countersigns this Invoice and Bill of Sale.

BE IT KNOWN that in consideration of the Total Due quoted above (plus applicable Taxes as defined below) and for other good and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, the Seller, hereby sells, transfers and delivers to Buyer and its successors and assigns forever, all of Seller's right, title and interest in and to the Property, including without limitation all rights under or with respect to any representations, warranties or similar rights in favor of Seller and given to Seller by any previous seller of the Property, but explicitly excluding any right to use any software which may be embedded in the Property or any part thereof. Seller hereby represents and warrants to Buyer and its successors and assigns that there is hereby conveyed to Buyer on the date hereof title to the Property, free and clear of all liens or encumbrances of any person or entity claiming by, through or under Seller. Seller agrees with Buyer and its successors and assigns that it will warrant and defend such title forever against all claims and demands whatsoever.

EXCEPT AS EXPRESSLY PROVIDED HEREIN, THE PROPERTY IS BEING SOLD AND DELIVERED BY SELLER TO BUYER AND PURCHASED AND ACCEPTED BY BUYER "AS IS" AND "WHERE IS" AND SUBJECT TO ALL OF THE DISCLAIMERS SET FORTH IN THE CONTRACT AND HEREIN. SELLER MAKES NO WARRANTIES, EXPRESS OR IMPLIED, OF ANY KIND OR NATURE EXCEPT THAT (1) BUYER WILL ACQUIRE BY THE TERMS OF THIS INVOICE TITLE TO THE PROPERTY FREE FROM ALL ENCUMBRANCES CREATED BY SELLER AND (2) SELLER HAS THE RIGHT TO SELL THE PROPERTY. WITHOUT LIMITING THE GENERALITY OF THE FOREGOING, SELLER MAKES NO WARRANTIES WITH RESPECT TO THE QUALITY, CONTENT, CONDITION, MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE OF THE PROPERTY AND NO WARRANTIES AGAINST PATENT INFRINGEMENT OR THE LIKE. BUYER ACKNOWLEDGES THAT THE ITEMS SOLD HEREUNDER ARE USED AND THAT SELLER IS OR WAS THE FINANCING LESSOR THEREOF UNDER THE CONTRACT AND DID NOT USE, MAINTAIN OR HAVE OPERATIONAL CONTROL OF THE PROPERTY. BUYER ACKNOWLEDGES THAT IT HAS NOT RELIED AND IS NOT RELYING ON ANY REPRESENTATION OR STATEMENT OF CONDITION OF THE PROPERTY MADE BY SELLER IN CONNECTION WITH BUYER'S PURCHASE OF THE PROPERTY.

Buyer agrees to be responsible for, and agrees to indemnify, save and hold harmless Seller from and against any and all taxes, license fees, other fees and assessments of any kind or nature assessed or imposed by any domestic or foreign governmental entity or taxing authority, including, but not limited to, any and all license and registration fees, and all sales, use, personal property, excise, gross receipts, franchise, stamp or other taxes, imposts, duties and charges, together with any penalties, fines or interest thereon (collectively "Taxes"), and from and against any and all liabilities, obligations, losses, damages, penalties, claims, actions and suits resulting therefrom and imposed upon, incurred by or asserted as a consequence of, the sale of the Property to, or the ownership, possession, operation or use of the Property by, Buyer.

If the Property subject to and securing the Contract secures any other account(s)/contract(s) that Buyer has with Seller, then the payoff/buyout of the Contract will NOT, in the absence of Seller's express written agreement to do so, release and/or terminate Seller's interest in such Property nor obligate Seller to release and/or terminate such interest. If the Property subject to and securing the Contract does not secure any other account(s)/contract(s) that Buyer has with Seller, then a wire transfer is required if Buyer would like to have any liens/titles released and/or transferred within a commercially reasonable time. Providing that any and all amounts paid have been recognized as good and available funds, liens/titles will be released and/or transferred by Seller (at Buyer's prior written request and expense) within twenty-one (21) days after Buyer's prior written request for such release and/or transfer instrument which shall be in form satisfactory to Seller.

Anti-Money Laundering: To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify and record information that identifies each person who enters into a transaction with us. What this means for you is that when a transaction contemplated hereunder is consummated, we will ask for your name, address, and other information that will allow us to identify your identity. We may also ask to see identifying documents.

Acceptable Forms of Payments: We will accept payment in the form of company checks, (or personal check in the case of sole proprietorships), direct debit, or wires only. Cash, money orders, cashier's checks, traveler's checks and other cash equivalents are not acceptable forms of payment and such forms of payment may delay processing or be returned; provided that we may elect to accept a bank check, cashier's check or certified check for payment involving the settlement of an account or the release of a lien or

title if we can validate the source of payment to our satisfaction. Furthermore, only you or your authorized agent as approved may remit payments on these accounts.

Disputed Payments: Without prejudice to any of our rights and remedies under your contract with us, all written communication concerning disputed amounts, including any check or other payment instrument that (a) indicates that the written payment constitutes "payment in full" or is tendered as full satisfaction of a disputed amount or (b) is tendered with other conditions or limitation must be mailed or delivered to us at the correspondence only address and not to the payment address.

Correspondence Only Address: PO Box 3072
Cedar Rapids, IA 52406-3072

The Total Due quoted above is quoted as of **02/06/2024** and such quote is valid until **02/28/2024**. If Seller received such amount after such date and further amounts are due under the Contract (including any additional or supplemental rents due there under), no sale shall be deemed to have taken place until any such further amounts have been received by Seller.

BUYER:
JOHN A. LOGAN COLLEGE

SELLER:
Wells Fargo Vendor Financial Services, LLC

By: _____

By: _____

Title: Authorized Signatory

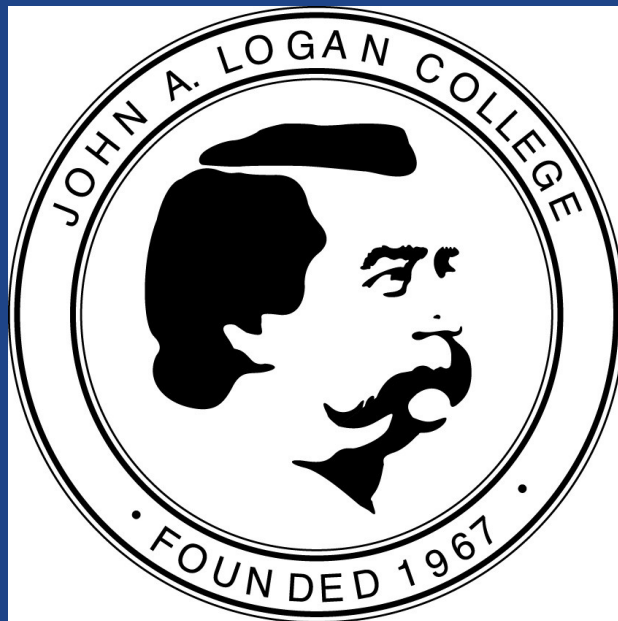
Title: _____

Date: _____

Date: _____

Consent Agenda Item 8.E

Maker Space



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

8.E – Maker Space Project

1. REASON FOR CONSIDERATION

A Maker Space on campus would provide an area for students and faculty to record lectures, provide demonstrations, and complete special projects and assignments. The space is a collaborative workspace where students and faculty can create, instruct, and work together in a creative environment. The space will be built with the primary focus of meeting the needs of the Early Childhood Education Program but will be accessible to all students and faculty.

2. BACKGROUND INFORMATION

The ICCB Early Childhood Access Consortium for Equity (ECACE) FY24 grant award included funds to renovate an area on campus into a Maker Space to provide an area for Early Childhood Education students and faculty to create. Since the current Early Childhood Education program is primarily online, most students will be able to use the space to access technologies and supplies they may not have readily available in their homes to complete necessary projects and assignments. Early Childhood Education instructors can also utilize the space to record and update online lectures and demonstrations for their program.

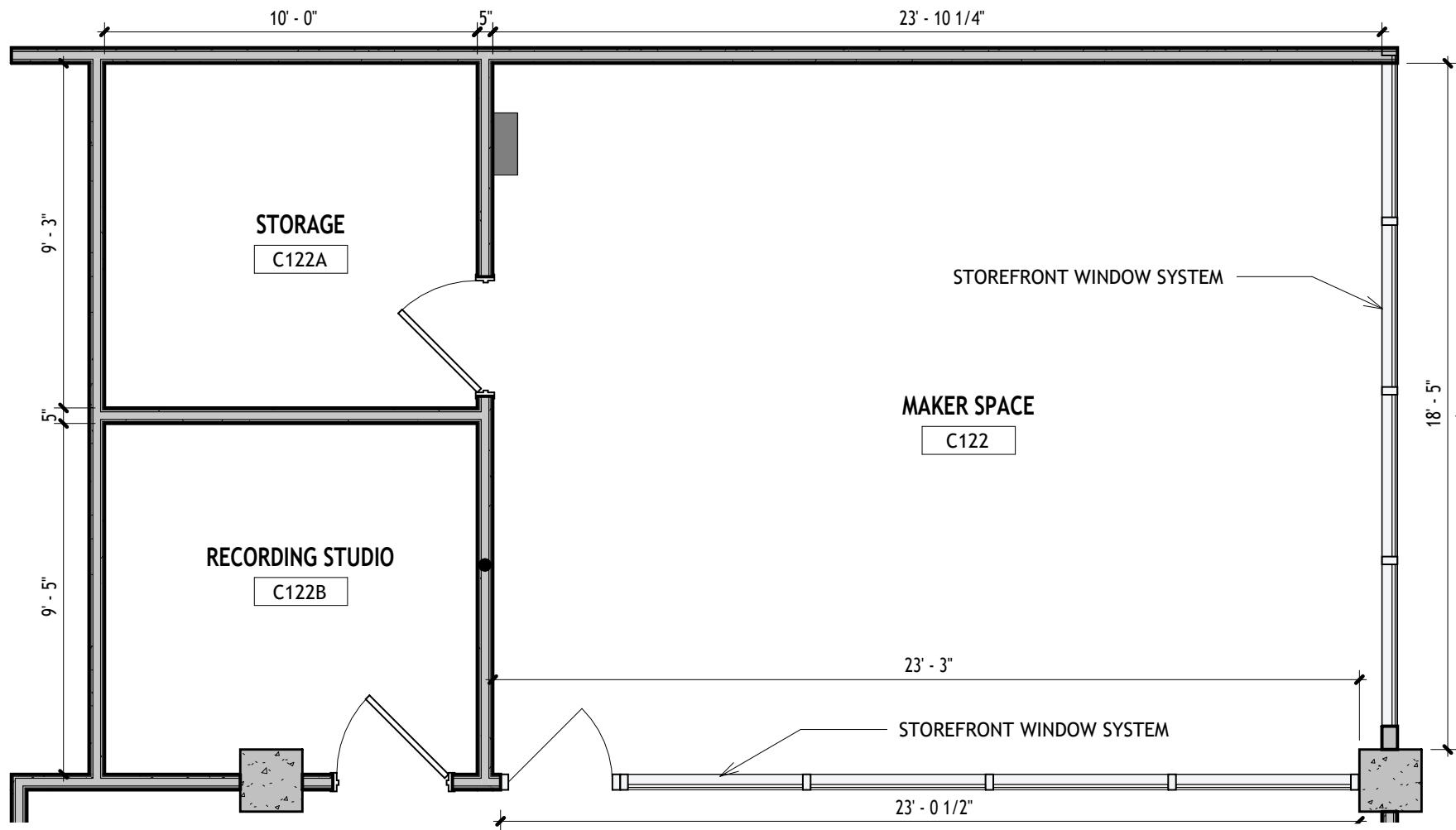
The Maker Space will be created by renovating 3 three rooms in the library. The space will include a recording room for online instructors and students, a large room for collaborative learning and creating, and a small supply room. The rooms' location within the library will provide central access to all students and faculty.

The renovation will include moving a wall, installing storefront windows, removing/installing doors, and installing flooring and task lighting. While no in-kind commitment is required, some of the renovations will be completed using College labor, such as painting and lighting. Construction to be performed by contractors will be bid and brought forth to the Board for further approval in accordance with Board Policy 7154. Construction costs are not to exceed \$65,000 and will be funded entirely by FY24 ECACE grant funds.

3. RECOMMENDATION

That the Board of Trustees approves the renovation project expenses for the Maker Space not to exceed \$65,000 using ICCB FY24 ECACE grant funding.

Staff Contact: Dr. Stephanie Chaney Hartford, Provost
 Dr. Nathan Arnett, Assistant Provost for Academic Affairs



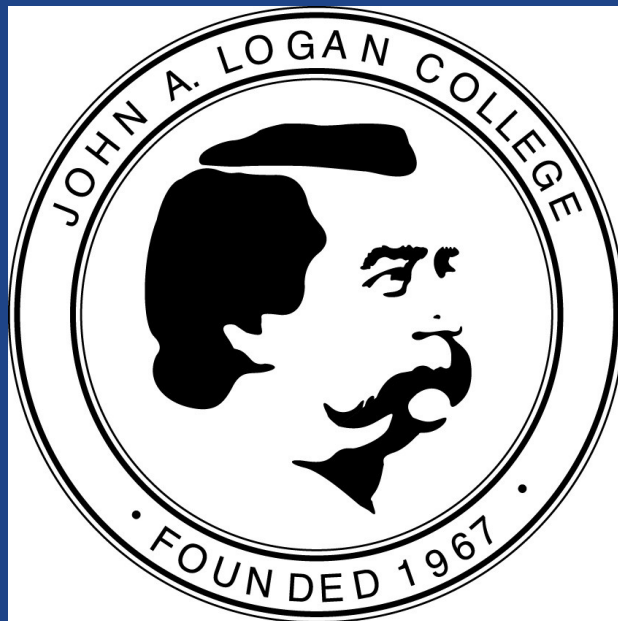
MAKER SPACE
WINDOW FLOOR PLAN

ELEVATION 1

ELEVATION 2

Consent Agenda Item 8.F

Parking Lot A Cameras



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

8.F – Parking Lot A Cameras & Public Address System

1. REASON FOR CONSIDERATION

John A Logan College currently has gaps in camera coverage, as well as public address system coverage, in the A Parking Lot. This project would help close those gaps.

2. BACKGROUND INFORMATION

This exterior camera and PA system project would build upon last year's investment in conduit and electrical work to complete the goal of exterior camera coverage. Also included in this project is the public address system coverage for parking lot A. Funding for exterior camera/public address system projects was approved in the FY24 budget.

A request for bid was publicly advertised, a pre-bid meeting with a walkthrough was conducted, and one bid response was received. W. J. Burke Electric Co. was the sole bidder and has been determined to be a qualified bidder.

3. RECOMMENDATION

That the Board of Trustees approve the Parking Lot A Cameras & Public Address System project and award the bid to W. J. Burke Electric Co. for a total cost of \$55,000.

Staff Contact: Dr. Susan LaPanne, CPA, CFE
Vice President of Business Services & CFO

Travis Geske, Senior Director of Network Infrastructure

JOHN A. LOGAN COLLEGE

700 Logan College Drive

Carterville, Illinois 62918

BID OPENING

Date: 2/14/2024

Bid No: JALC0224-04 – Parking Lot A Cameras & Public Address System Speaker

Bidder Name & Address	DBE?	Bid Amount
Burke Electric	<input checked="" type="checkbox"/> No	Base: \$55,000.00
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:
	<input type="checkbox"/>	Base:

The above bids were received by the office of the Associate Director of Purchasing on or before 10:30 A.M, Wednesday, February 14, 2024, at which time they were opened and read publicly.



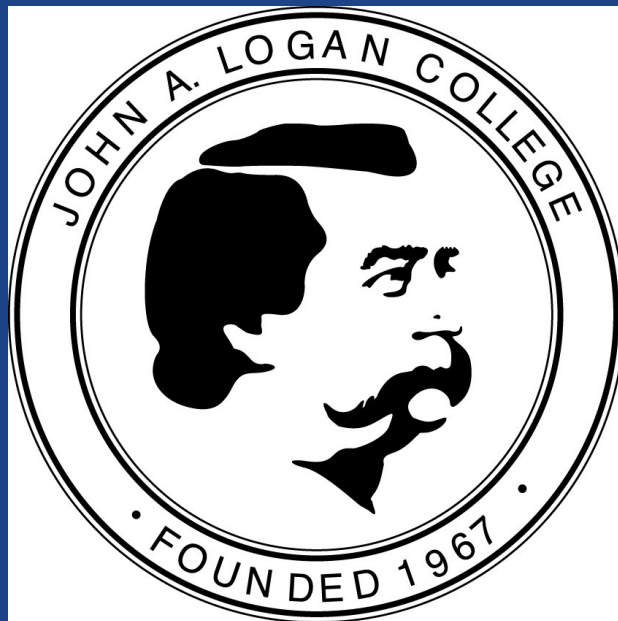
Shannon Newman, Associate Director of Purchasing and Auxiliary Services



Witness: Travis Geske, Senior Director of Network Infrastructure

Consent Agenda Item 8.G

Department Chair Positions



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

8.G – Department Chair Positions

1. REASON FOR CONSIDERATION

Three department chair positions will be vacant effective June 30, 2024.

2. BACKGROUND INFORMATION

An Internal Job Posting was submitted through the Office of Human Resources on January 31, 2024, for the Department Chair of Applied Technologies, Department Chair of Business, Computer Science, and Mathematics, and Department Chair of Life and Physical Science.

The term of appointment for these positions is July 1, 2024 – June 30, 2025, and may be renewed annually for up to three years. One applicant for each position was received and interviewed by the Hiring Committee on February 9, 2024.

3. RECOMMENDATION

That the Board of Trustees approves the appointments of Jason Stutes, Department Chair of Applied Technology; Andrew Carr, Department Chair of Business, Computer Science, and Mathematics; and Rebecca Corbit, Department Chair of Life and Physical Science, for a one-year term effective June 1, 2024 – June 30, 2025.

Staff Contact: Dr. Stephanie Hartford, Provost

<input type="checkbox"/> Faculty	<input type="checkbox"/> Full-time	Position Title	<input type="checkbox"/> Department Chair
<input type="checkbox"/> Professional Staff	<input type="checkbox"/> Part-time	Salary Min.	\$8,000 stipend, 3 hours release time in fall & spring semesters, 6 hours overload pay in fall & spring semesters
<input type="checkbox"/> Community Education	<input type="checkbox"/> Temporary	Hours	Serve 8 administrative hours each week (See Function & Duties for specific requirements)
<input checked="" type="checkbox"/> Stipend	<input type="checkbox"/> Grant-funded	Supervisor	Dean
<input type="checkbox"/> Operational	<input type="checkbox"/> College-funded		
<input type="checkbox"/> Teamsters	<input checked="" type="checkbox"/> College-funded		

Position Description:

The Department Chair, a full-time faculty member, undertakes a dual responsibility—teaching classes while holding an administrative role overseeing their department. They report directly to assigned academic deans. Their primary duties encompass scheduling classes, managing departmental budgets, evaluating program effectiveness, recruiting and evaluating adjunct faculty, spearheading efforts to update curriculum, resolving student issues, and disseminating college information and initiatives among department faculty.

Term of Appointment: July 1, 2024 – June 30, 2025; may be renewed annually up to three years.

Required Qualifications:

Minimum Requirements: Full-time faculty member with five years full-time teaching experience, which includes in-person and online instruction, at John A. Logan College. Applicants must have a history of accurate and timely submission of required instructional elements (e.g., student attendance records, student grade records, textbook adoptions, program review participation, and assessment.).

Preferred Requirements: Experienced full-time faculty member with a proven track record as a lead instructor, actively engaged in program review and assessment, serving as a faculty mentor, contributing significantly as a committee member and/or chairperson, and actively involved in initiating articulation agreements.

Required Knowledge, Skills, and Abilities:

- Demonstrated practice of following policies, procedures, and strategic plan documents
- Knowledge of pedagogy best practices
- Knowledge of current teaching technology
- Knowledge of student support service programs
- Knowledge of management and supervision principles
- Ability to communicate effectively both orally and in writing
- Evidence of collaborative work with faculty, staff, administrators, and/or students
- Experience working with students from diverse academic, cultural, ethnic, and socioeconomic backgrounds

Essential Functions & Position Duties:

- During the fall and spring semesters, maintain eight administrative office hours per Board Policy 5332 in addition to contractual teaching hours. Five on-campus hours are scheduled, three of these hours will be served Tuesdays and Thursdays from 11:00 a.m. to 12:30 p.m. The remaining three hours may be served at varying times during the week to meet department needs.
- During the summer semester and times when the College is open and students are not in attendance, though specified office hours may not be required, position responsibilities must continue (e.g., annual program

review, accreditation and recognition requirements, assessment initiatives, recruiting and staffing needs, instructor and student issues, and semester preparation).

- Attendance at additional College meetings and events may be necessary during any semester, intersession, or when the College is open and students are not in attendance.
- Assist in the recruitment and employment of departmental faculty.
- Mentor, evaluate, and document performance of non-tenured, full-time instructors, providing recommendations to Administration on their continued employment.
- Attend and participate in regular departmental meetings to enhance College-wide communication, improve student learning, and address pertinent issues and activities within the department.
- Serve as communication liaison to disseminate and collect information between faculty and college.
- Serve as first contact for student complaints regarding courses, grade appeals, and faculty matters within the department.
- Assist in resolving-departmental issues and activities among appropriate staff/faculty.
- Participate in College-related meetings and events.
- Develop and propose a preliminary course schedule and faculty assignments to Administration.
- Contribute to decisions regarding course changes, additions, and cancellations.
- Analyze course enrollment, retention, and completion data and make recommendations for improvement.
- Evaluate and provide guidance to faculty for all courses, regular and developmental programs, and departmental activities.
- Assist in obtaining and maintaining up-to-date course and master syllabi.
- Lead assessment initiatives within the department.
- Collaborate with faculty to maintain programmatic handbooks.
- Lead program review in the department, contributing to annual course and program review.
- Contribute to strategic planning by setting and supporting faculty in achieving goals and engaging in college-wide initiatives.
- Collaborate with the Office of Marketing, Public Relations, and Communications to promote programs and events.
- Assist in managing the departmental budget and ensure instructional materials and equipment are up-to-date and well-maintained.
- Coordinate the textbook adoption process.
- Assist in articulation efforts and pursue program accreditation as appropriate.
- Oversee programmatic advisory committee meetings and memberships where applicable.
- Lead instructional initiatives including Career and College Readiness, Dual Credit, IAI reviews, HLC, ICCB requirements, etc.
- Review and approve department faculty requests for travel advances before confirming travel plans.
- Review and initially approve requests for professional development fund utilization.
- Review and initially approve all Office & Teaching Schedules.

Employment Requirements:

- Complete the John A. Logan College internal application
 - Provide letter of interest
 - Provide an updated resume or vitae
-



02/20/2024

Dear Andrew Carr :

It is with great pleasure that John A. Logan College is excited to offer you the position of Department Chair of Business, Computer Science, & Mathematics.

This letter will confirm your offer of Department Chair of Business, Computer Science, & Mathematics with a start date of 07/01/2024.

This letter includes a copy of the job description for your review.

This offer is contingent upon Board of Trustees approval.

We plan to present your credentials to the Board of Trustees at their next meeting on 02/26/2024. Your pay for Department Chair, according to your contract/CBA, will be six (6) hours at overload rate plus three (3) hours release time, and a \$8,000 stipend over a twelve (12) month period.

If you have any questions regarding your employment, please feel free to contact Human Resources at 618-985-2828, ext. 8473.

Regards,
Stephanie Harner, Assistant Vice President of Human Resources

I agree to the terms of the employment set forth above.

Andrew Carr
Andrew Carr (Feb 25, 2024 20:32 CST)

02/25/2024

Signature

Date

Cc: Christy Marrs, Director of Compensation and Benefit Services



02/20/2024

Dear Rebecca Corbit:

It is with great pleasure that John A. Logan College is excited to offer you the position of Department Chair of Life & Physical Science.

This letter will confirm your offer of Department Chair of Life & Physical Science with a start date of 07/01/2024. This letter includes a copy of the job description for your review.


This offer is contingent upon Board of Trustees approval.

We plan to present your credentials to the Board of Trustees at their next meeting on 02/26/2024. Your pay for Department Chair, according to your contract/CBA, will be six (6) hours at overload rate plus three (3) hours release time, and a \$8,000 stipend over a twelve (12) month period.

If you have any questions regarding your employment, please feel free to contact Human Resources at 618-985-2828, ext. 8473.

Regards,
Stephanie Harner, Assistant Vice President of Human Resources

I agree to the terms of the employment set forth above.


Rebecca Corbit (Feb 20, 2024 16:45 CST)

Signature

02/20/2024

Date

Cc: Christy Marrs, Director of Compensation and Benefit Services



02/20/2024

Dear Jason Stutes:

It is with great pleasure that John A. Logan College is excited to offer you the position of Department Chair of Applied Technology.

This letter will confirm your offer of Department Chair of Applied Technology with a start date of 07/01/2024.

This letter includes a copy of the job description for your review.

This offer is contingent upon Board of Trustees approval.

We plan to present your credentials to the Board of Trustees at their next meeting on 02/26/2024.

Your pay for Department Chair, according to your contract/CBA, will be six (6) hours at overload rate plus three (3) hours release time, and a \$8,000 stipend over a twelve (12) month period.

If you have any questions regarding your employment, please feel free to contact Human Resources at 618-985-2828, ext. 8473.

Regards,
Stephanie Harner, Assistant Vice President of Human Resources

I agree to the terms of the employment set forth above.

Jason Stutes
Jason Stutes (Feb 21, 2024 10:09 CST)

Signature

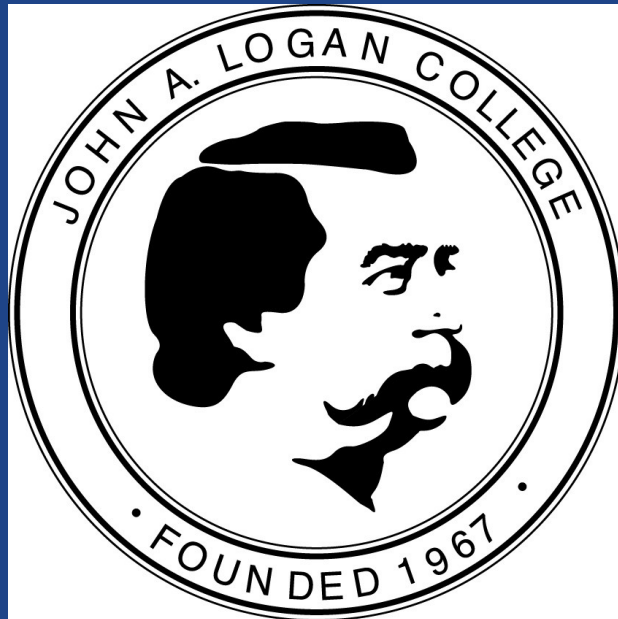
2/21/2024

Date

Cc: Christy Marrs, Director of Compensation and Benefit Services


Consent Agenda Item 8.H

Faculty Candidates for Tenure



MEMORANDUM

TO: Dr. Kirk Overstreet

FROM: Dr. Stephanie Chaney-Hartford, Provost 

DATE: February 14, 2024

SUBJECT: Recommendation for Full-Time Faculty Tenure Status

Based on satisfactory evaluations and recommendation from the Assistant Provost of Academic Affairs, I recommend the following full-time faculty members be tenured and promoted to the academic rank of Assistant Professor.

Wade (Ryan) Dover, Instructor of Construction Management

- Education: B.S. Elementary Education, Southern Illinois University at Carbondale
- Experience (at time of hire): 22 years construction industry, 6 years teaching
- JALC Contributions: Professional Development Committee, Institutional Assessment Committee, Institutional Assessment Steering Team

Hannah Henson, Instructor of Biology

- Education: Ph.D. in Biomedical Sciences, University of Tennessee
- Experience (at time of hire): 7 years teaching
- JALC Contributions: Institutional Assessment Committee, Institutional Assessment Steering Team, Appeals Committee, STEM Club Advisor, SI Bridges Liaison

Torrey Holland, Instructor of Physics/Engineering

- Education: M.S. in Physics, Southern Illinois Carbondale
- Experience (at time of hire): 5 years teaching
- JALC Contributions: STEM Day contributor

Patrick Idzik, Instructor of Communications

- Education: M.A. in Communication, Michigan State University; graduate hours, Aurora University
- Experience (at time of hire): 2 years teaching
- JALC Contributions: Behavioral Intervention Team, Professional Development Committee, Forensics Team Coach, Chess Club Advisor, Educators Rising Club Co-Advisor

Sumar (Kane) McDonald, Instructor of Nursing

- Education: M.S. in Nursing Education, Western Governor's University
- Experience (at time of hire): 8 years nursing
- JALC Contributions: Online Assessment Team, Information Technology Planning Committee, ACEN Accreditation Coordinator


Connie Robinson, Instructor of Cosmetology

- Education: A.A.S in Cosmetology, John A. Logan College; B.S. in Behavioral Science, Missouri Baptist
- Experience (at time of hire): 25 years cosmetology industry, 11 years teaching
- JALC Contributions: Diversity, Equity, & Inclusion Committee, Cosmetology Club Advisor

JOHN A. LOGAN COLLEGE

700 Logan College Drive | Carterville, Illinois, 62918-2500 | 618.985.2828

TO: Dr. Stephanie Chaney Hartford, Provost

FROM: Dr. Nathan D. Arnett, Assistant Provost of Academic Affairs 

DATE: January 23, 2024

RE: TENURE RECOMMENDATIONS FOR FEBRUARY 2024

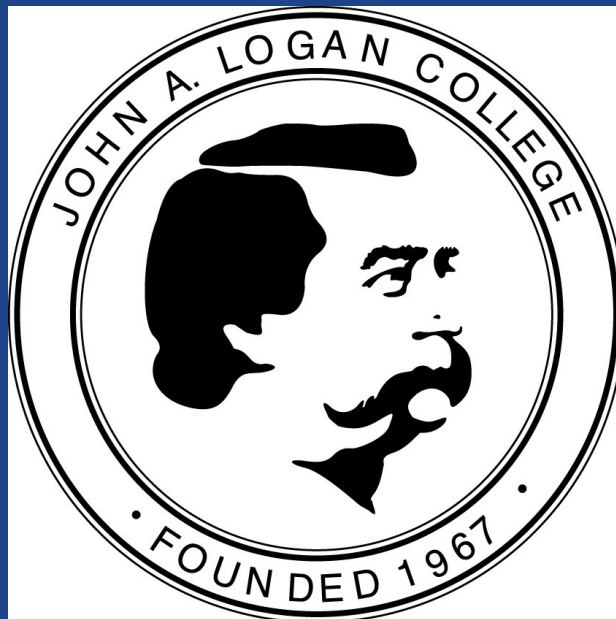
Based on satisfactory evaluations and recommendations from department chairs, I would like to recommend the following full-time faculty be considered for tenure status:

- Ryan "Wade" Dover
- Hannah Henson
- Torrey Holland
- Patrick Idzik
- Sumar (Kane) McDonald
- Connie Robinson

JALC
www.jalc.edu

Consent Agenda Item 8.1

Personnel Action Items



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

8.I - PERSONNEL ACTION ITEMS

- 1. REASON FOR CONSIDERATION:** In accordance with Board Policy 5110, Board action is required for the employment and ratification of personnel upon recommendation by the President. Recommendations by President Overstreet for the employment and ratification of personnel are listed below:

A. Full-Time Professional Staff

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective Date</u>
Merrill, Martin	HCCTP Coordinator	\$47,500	03/01/2024
Nugent, Jackson	Technology Support Technician	\$40,000	02/01/2024

B. Operational Staff

<u>Name</u>	<u>Type</u>	<u>Salary</u>	<u>Effective Date</u>
Taylor, Elizabeth	Administrative Assistant I (CCR&R)	\$16.00	02/01/82024

C. Campus Safety

<u>Name</u>	<u>Type</u>	<u>Salary</u>	<u>Effective Date</u>
Hodges, David	Campus Safety	\$14.00	01/29/2024

D. Award of Academic Contract for FY2025 – Full-Time Tenured Faculty

<u>Name</u>	<u>Full-Time Start Date</u>	<u>Department</u>
Bricker, George	08/19/2015	Applied Technologies
Carter, Aaron	08/15/2018	Applied Technologies
Craig, Robert	08/18/2014	Applied Technologies
Griffith, Wayne	08/15/2018	Applied Technologies
Mays, Grover	08/14/2019	Applied Technologies
McFarland, Jason	08/18/2014	Applied Technologies
Pulliam, Bart	08/16/2017	Applied Technologies
Roach, Joseph	08/16/2007	Applied Technologies
Stutes, Jason	08/16/2017	Applied Technologies
Byun, Miran	08/14/2019	Business, Computer Science, & Mathematics
Carr, Andrew	08/15/2018	Business, Computer Science, & Mathematics
Hines, Lora	08/18/1994	Business, Computer Science, & Mathematics
Jeter, Jennifer	08/16/2007	Business, Computer Science, & Mathematics
Jeter, Roger	08/14/2019	Business, Computer Science, & Mathematics
Moe, Todd	08/12/2020	Business, Computer Science, & Mathematics
Tanner, Jason	08/16/2007	Business, Computer Science, & Mathematics
Williams, Kylee	01/12/2016	Business, Computer Science, & Mathematics
Alter, Molly	08/16/2012	Communications, Humanities & Social Science
Barrall, Cheryl	08/14/2003	Communications, Humanities & Social Science
Beyler, Jane	08/14/2008	Communications, Humanities & Social Science
Borrenpohl, Nicole	08/20/2009	Communications, Humanities & Social Science
Bryant, Jane	08/19/2004	Communications, Humanities & Social Science
Chandler, Thomas	08/14/2008	Communications, Humanities & Social Science

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

8.I - PERSONNEL ACTION ITEMS

D. Award of Academic Contract for FY2025 – Full-Time Tenured Faculty *(continued)*

<u>Name</u>	<u>Full-Time Start Date</u>	<u>Department</u>
Cochran, David	08/16/2001	Communications, Humanities & Social Science
Cook, Sheri	08/16/2007	Communications, Humanities & Social Science
Evans, David	08/18/2008	Communications, Humanities & Social Science
Garrison, Matt	08/18/2005	Communications, Humanities & Social Science
Pinto, Kemberly	08/20/2009	Communications, Humanities & Social Science
Stanfield, Brian	08/14/2019	Communications, Humanities & Social Science
Stevens, Robyn	08/19/2004	Communications, Humanities & Social Science
Shaw, Valarie	08/18/2014	Communications, Humanities & Social Science
Stover, Brennan	08/16/2017	Communications, Humanities & Social Science
Toliver, Marilyn	08/20/1992	Communications, Humanities & Social Science
Gerber, Carey	08/16/2017	Health Sciences and Nursing
Hampson, Heather	08/16/2007	Health Sciences and Nursing
Harmon-McKenzie, Leslie	01/14/2019	Health Sciences and Nursing
Kasban, Karen	08/14/2019	Health Sciences and Nursing
Orrill, Denise	08/16/2007	Health Sciences and Nursing
Valette, Tammy	08/12/2020	Health Sciences and Nursing
Young, Crystal	08/16/2017	Health Sciences and Nursing
Boyles, Esmarie	08/15/2018	Life & Physical Science
Corbit, Rebecca	08/15/2018	Life & Physical Science
Elliott, James	08/18/2005	Life & Physical Science
Forer, Jo	08/18/1994	Life & Physical Science
Ing, David	08/14/2019	Life & Physical Science
McKenzie, Robert	08/17/2016	Life & Physical Science
Parashar, Prachi	08/15/2018	Life & Physical Science

E. Award of Academic Contract for FY2025 – Full-Time, Non-Tenured Faculty

<u>Name</u>	<u>Full-Time Start Date</u>	<u>Department</u>
Miller, Devin	08/16/2023	Communications, Humanities, & Social Science
Thornton, John “Chris”	08/17/2022	Communications, Humanities, & Social Science
Brenningmeyer, Aaron	08/16/2023	Health Sciences and Nursing
Burnett, Katherine	01/10/2022	Health Sciences and Nursing
Lacy, Renee	08/16/2023	Health Sciences and Nursing
Walker, Rose	08/17/2022	Health Sciences and Nursing

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

8.I - PERSONNEL ACTION ITEMS

F. Award of Tenure and Academic Contract for FY 2025

<u>Name</u>	<u>Full-Time Start Date</u>	<u>Department</u>
Dover, Ryan Wade	08/11/2021	Applied Technologies
Robinson, Connie	08/12/2020	Business, Computer Science, & Mathematics
Idzik, Patrick	08/11/2021	Communications, Humanities, & Social Science
McDonald, Sumar	08/11/2021	Health Science and Nursing
Hanson, Hannah	08/11/2021	Life and Physical Science
Holland, Torrey	08/11/2021	Life and Physical Science

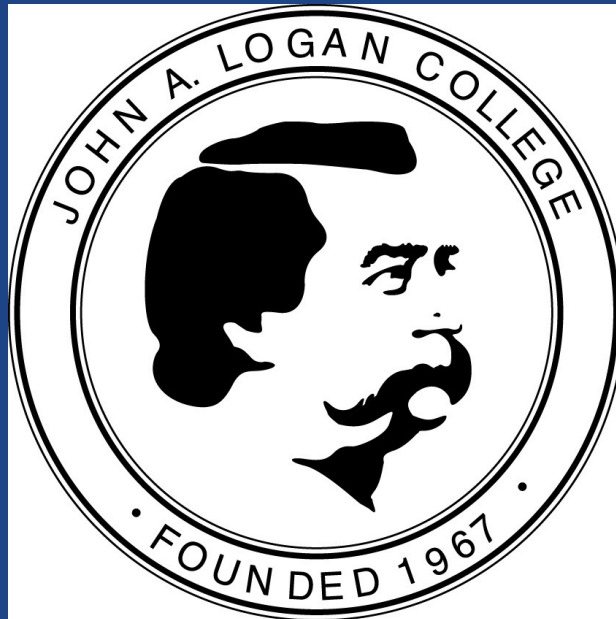
G. Volunteers

<u>Name</u>	<u>Type</u>	<u>Effective Date</u>
Broomfield, Loretta	Adult Volunteer Literacy Tutor	02/05/2024

2. **RECOMMENDATION:** The Board of Trustees approve/ratify the personnel recommendations of President Kirk Overstreet.

Consent Agenda Item 8.J

Expenditure Report



John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/19/24	555852	Aaron Robert Smith	Travel Advance 2/4-2/7/24	206.00	
01/05/24	555572	Ace Hardware Of Energy	Maintenance Repair Supplies	17.99	
01/12/24	555715	ACT	Scoring Service	91.00	
01/19/24	555809	Adrienne Barkley-Giffin	Reimburse for Angel Tree Items	965.07	
01/12/24	555716	Airgas USA, LLC	Instructional Supplies	382.63	
01/19/24	555806	Airgas USA, LLC	Instructional Materials - Perkins	547.48	
01/12/24	555717	Alan Environmental Products Inc	Maintenance Supplies	1,466.63	
01/12/24	555803	Alfred Roy Worrell Jr	Meal Allowance 1/15	125.00	
01/30/24	555941	Alfred Roy Worrell Jr	Meal Allowance 1/30	125.00	
01/26/24	555871	Allexis Deaton	Travel Advance 2/6-2/9/24	206.00	
01/05/24	555698	Alphonse M Stadler	Health Ins. January	29.61	
01/02/24	4763	Ameren Illinois	Electric Service - DQ Ext 11/15-12/17/23 Electric & Gas Service - DQ Ext Gas Service - Main Campus 10/1-11/1/23	3,067.94	
01/05/24	4764	Ameren Illinois	Electric & Gas Service - WF Ext Gas Service - DQ Ext 10/4-11/2/23	367.67	
01/19/24	4766	Ameren Illinois	Gas Service - Annex 10/17-11/16/23	310.64	
01/23/24	4767	Ameren Illinois	Electric Service - Main Campus	15,523.39	Y
01/08/24	555704	American Family Life Assurance	AFLAC Deduction/December	801.07	
01/12/24	555718	Anthology Inc of NY	Software Services 8/15/23-11/30/24	25,746.00	Y
01/05/24	555586	April J Goeke	Travel 10/10-11/30/23 DQ Ext ITravel 8/17-10/5/23 DQ Ext Travel 12/5-12/14/23 DQ Ext Travel 10/9-11/29/23 WF Ext Travel 8/16-10/4/23 WF Ext Travel 12/4-12/13/23 WF Ext	832.66	
01/12/24	555746	April Kesterson	Autumnfest Entry Fee Refund	130.00	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/26/24	555864	Arrowleaf	First Aid Training 12/8/23	622.70	
01/19/24	555807	Ascend Learning Holdings LLC	Nursing Assessments	46,612.04	Y
01/26/24	555865	Ascend Learning Holdings LLC	Nursing Assessments - ADN Hybrid Nursing Assessments - RN FT Nursing Assessments - RN PT	10,372.50	Y
01/26/24	555870	Ashleigh K Couty	Travel Advance 2/6-2/9/24	206.00	
01/05/24	555631	Audrey M Calhoun	Health Ins. January	5.92	
01/19/24	555808	Bank of Herrin	Trust Fee 2023 & 2024 Safekeeping Fees - November 23 Trust Fees 2023 & 2024 Safekeeping Fees - November 2023 Trust Fee 2024	4,322.01	
01/12/24	4774	Bank of Montreal MC	December P-Card Charges - N Arnett December P-Card Credit - N Arnett	669.91	
01/12/24	4775	Bank of Montreal MC	December P-Card Charges - A Bafford	65.99	
01/12/24	4776	Bank of Montreal MC	December P-Card Charges - C Batteau	532.35	
01/12/24	4777	Bank of Montreal MC	December P-Card Charges - K Bevis	35.00	
01/12/24	4778	Bank of Montreal MC	December P-Card Credit - M Brown December P-Card Charges - M Brown	967.17	
01/12/24	4779	Bank of Montreal MC	December P-Card Charges - Clubs II	69.99	
01/12/24	4780	Bank of Montreal MC	December P-Card Charges - Clubs III	1,455.44	
01/12/24	4781	Bank of Montreal MC	December P-Card Charges - R Craig	550.45	
01/12/24	4782	Bank of Montreal MC	December P-Card Charges - J Dethrow	214.99	
01/12/24	4783	Bank of Montreal MC	December P-Card Charges - Custodial Fuel	236.99	
01/12/24	4784	Bank of Montreal MC	December P-Card Charges - Grounds Fuel	254.70	
01/12/24	4785	Bank of Montreal MC	December P-Card Charges - Fuel CS	189.22	
01/12/24	4786	Bank of Montreal MC	December P-Card Charges - B Griffith December P-Card Charges - B Giffith	2,212.03	

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1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/24	4787	Bank of Montreal MC	December P-Card Charges - R Hawk	94.21	
01/12/24	4788	Bank of Montreal MC	December P-Card Charges - K Teal	269.26	
01/12/24	4789	Bank of Montreal MC	December P-Card Charges - C Marrs	305.22	
01/12/24	4790	Bank of Montreal MC	December P-Card Charges - S May	1,103.68	
01/12/24	4791	Bank of Montreal MC	December P-Card Charges - J Mueller	4,382.76	
01/12/24	4792	Bank of Montreal MC	December P-Card Charges - C Mulholland	331.02	
01/12/24	4793	Bank of Montreal MC	December P-Card Charges - A Rubin	25.03	
01/12/24	4794	Bank of Montreal MC	December P-Card Charges - J Sargent	1,488.39	
01/12/24	4795	Bank of Montreal MC	December P-Card Charges - K Smith	22.00	
01/12/24	4796	Bank of Montreal MC	December P-Card Charges - C Stewart	98.90	
01/12/24	4797	Bank of Montreal MC	December P-Card Charges - C Thomas	97.77	
01/12/24	4798	Bank of Montreal MC	December P-Card Charges - S Wernsman	3,895.01	
01/12/24	4799	Bank of Montreal MC	December P-Card Charges - A Willmore	751.12	
01/12/24	4800	Bank of Montreal MC	December P-Card Charges - A Biley	15.64	
01/12/24	4801	Bank of Montreal MC	December P-Card Charges - Clubs	676.02	
01/12/24	4802	Bank of Montreal MC	December P-Card Charges - J Dick	1,342.86	
01/12/24	4803	Bank of Montreal MC	December P-Card Charges - C Naegele December P-Card Credit - C Naegele December P-Card Charges - M Dinkins	175.90	
01/12/24	4804	Bank of Montreal MC	December P-Card Charges - S Elliott	226.00	
01/12/24	4805	Bank of Montreal MC	December P-Card Charges - T Fox	55.95	
01/12/24	4806	Bank of Montreal MC	December P-Card Charges - S Harner	2,450.41	
01/12/24	4807	Bank of Montreal MC	December P-Card Charges - S Hartford	5,592.00	
01/12/24	4808	Bank of Montreal MC	December P-Card Charges - C Hosselton	632.97	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/24	4809	Bank of Montreal MC	December P-Card Charges - M Mooneyham	1,305.21	
01/12/24	4810	Bank of Montreal MC	December P-Card Charges - S Newman	176.51	
01/12/24	4811	Bank of Montreal MC	December P-Card Charges - S O'Keefe	1,288.43	
01/12/24	4812	Bank of Montreal MC	December P-Card Charges - K Overstreet	6,021.67	
01/12/24	4813	Bank of Montreal MC	December P-Card Charges - K Reagan	526.20	
01/12/24	4814	Bank of Montreal MC	December P-Card Charges - C Rushing	41.97	
01/12/24	4815	Bank of Montreal MC	December P-Card Charges - G Starrick	1,239.30	
01/12/24	4816	Bank of Montreal MC	December P-Card Charges - K Stoner	274.06	
01/12/24	4817	Bank of Montreal MC	December P-Card Credit - K Tabing December P-Card Charges - K Tabing	117.82	
01/12/24	4818	Bank of Montreal MC	December P-Card Charges - N Brooks	33.34	
01/12/24	4819	Bank of Montreal MC	December P-Card Charges - B Burnside	366.48	
01/12/24	4820	Bank of Montreal MC	December P-Card Charges - C Jones	523.62	
01/12/24	4821	Bank of Montreal MC	December P-Card Charges - S LaPanne	1,619.95	
01/12/24	4822	Bank of Montreal MC	December P-Card Charges - A Martinez	980.67	
01/12/24	4823	Bank of Montreal MC	December P-Card Charges - F Matzker	29.75	
01/12/24	4824	Bank of Montreal MC	December P-Card Charges - T Siefert	2,045.28	
01/12/24	4825	Bank of Montreal MC	December P-Card Charges - T Smithpeters	2,072.89	
01/12/24	4826	Bank of Montreal MC	December P-Card Charges - K Surprenant	1,817.93	
01/12/24	4837	Bank of Montreal MC	December P-Card Charges - T Geske	1,062.13	
01/12/24	4838	Bank of Montreal MC	December P-Card Charges - J Mays	1,470.01	
01/12/24	4839	Bank of Montreal MC	December P-Card Charges - S Shafer	85.02	
01/12/24	4840	Bank of Montreal MC	December P-Card Charges - K Yosanovich	3,245.09	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555664	Barbara A James	Health Ins. January	5.92	
01/05/24	555650	Barbara J Harris	Health Ins. January	5.92	
01/05/24	555699	Barbara Throgmorton	Health Ins. January	5.92	
01/05/24	555648	Barry Ray Hancock	Health Ins. January	1,392.03	
01/19/24	555824	Benjamin Michael Greenberger	Broadcasting 12/2-12/3/23	150.00	
01/05/24	555687	Beth Porritt	Health Ins. January	117.79	
01/05/24	555674	Beverly Ann McCabe	Health Ins. January	5.92	
01/12/24	555720	BHDG Architects, Inc	Architect Services - HBV Bldg	1,378.00	
01/05/24	555694	Billy Rae Smillie	Health Ins. January	29.61	
01/12/24	555783	Brady Parker Ginaven	Meal Allowance 1/15	100.00	
01/19/24	555810	Brenda K Beggs	Sewing Service	20.00	
01/05/24	555574	Bright Beginnings Daycare of Eldorado	QIF Grant Award 75%	1,875.00	
01/19/24	555811	Bright Beginnings of Carrier Mills LLC	QIF Grant Award 75%	2,812.50	
01/12/24	555721	BSN Sports LLC	Athletic Apparel Athletic Supplies	5,216.00	
01/12/24	555722	Burghof Group LLC	Pole Barn Rent - Jan 2024 - HCCTP	300.00	
01/12/24	555778	Cameron L Boone	Meal Allowance 1/15	125.00	
01/30/24	555925	Cameron L Boone	Meal Allowance 1/30	125.00	
01/12/24	555723	Capitol Strategies Consulting Inc	Consulting Services 12/1-12/15/23 Consulting Services 12/16-12/31/23	5,500.00	
01/05/24	555578	Carbondale Chamber of Commerce	Membership Dues	875.00	
01/05/24	555628	Carla Jo Bradley	Health Ins. January	1,213.32	
01/19/24	555812	Carli	E-Reference Annual Fee GAR@00871319	100.00	
01/05/24	555678	Carol A Mitchell	Health Ins. January	29.61	

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1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/19/24	555813	Carolina Biological Supply Company	Instructional Supplies	966.77	
01/22/24	4771	Carterville Water and Sewer Dept	Water Service - Annex - Dec Water Service - BB Sprinklers - Dec Water Service - Logan Fitness - Dec Water Service - Main Campus - Dec Water Service - SB Sprinklers - Dec	2,246.19	
01/12/24	555724	Carterville Winair Co	Credit - Returned Instructional Supplies Instructional Supplies	256.49	
01/12/24	555725	Carterville Winsupply	Maintenance Repair Supplies	72.38	
01/12/24	555726	CDW Government	TV for PATH Tutor Room Mimecast Maintenance & Support	25,291.67	Y
01/05/24	555641	Cecilia Kay Fleming	Health Ins. January	58.85	
01/12/24	555727	Center of Police Psychological Services	Pre-Employment Screening - I Blades	425.00	
01/11/24	4769	Central States Funds H&W Fund	Health Premium - December	457,223.10	Y
01/05/24	555662	Charles Robert Jackson	Health Ins. January	5.92	
01/12/24	555728	Charlie's Air Conditioning and Heating	Ice Machine Rent - December	280.00	
01/05/24	555658	Charmaine A Horn	Health Ins. January	58.85	
01/12/24	555719	Cheryl Barrall	Travel 10/25-11/7/23	106.13	
01/05/24	555626	Cheryl L Bernhardt	Health Ins. January	263.19	
01/12/24	555801	Cheyenne Lanaezia Trotter	Meal Allowance 1/15	125.00	
01/30/24	555939	Cheyenne Lanaezia Trotter	Meal Allowance 1/30	125.00	
01/19/24	555815	Chrissy L Confer	Travel 1/4-1/11/24 Travel 11/7-11/9/23	191.52	
01/26/24	555869	Chrissy L Confer	Travel 1/12-1/16/24	99.16	
01/05/24	555701	Christie A Williams	Health Ins. January	5.92	
01/05/24	555600	Christina E Loyd	Travel Advance 1/8-1/11/23	267.24	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555625	Christopher B Bell	Health Ins. January	1,213.32	
01/05/24	555665	Cindy D Johnson	Health Ins. January	1,213.32	
01/05/24	555667	Cindy Kohl	Health Ins. January	1,213.32	
01/26/24	555867	Cintas Fire Protection	Alarm System Inspection - Annex Alarm Inspection - Main Campus Alarm System Inspection - WF Ext Kitchen System Inspection - Main Campus	10,946.32	Y
01/08/24	555714	City of Du Quoin	Water Service DQ Ext 11/8-12/8/23	59.52	
01/26/24	555918	City of Du Quoin	Water Service DQ Ext 12/8-1/8/24 Water Service DQ Ext 12/8-1/8/24	62.48	
01/12/24	555729	Clean As A Whistle LLC	Cleaning Service - WF Ext - December Cleaning Service - DQ Ext - December	3,174.18	
01/01/24	4841	Clearwave Communications	Phone Service - DQ Ext 1/4-2/3/24 Phone Service - WF Ext 1/4-2/3/24 Phone Service - Main Campus 1/4-2/3/24	1,340.60	
01/12/24	555793	Cody Allen Luttrell	Meal Allowance 1/15	250.00	
01/12/24	555730	Cold Blooded Coffee & Roastery	Room Setups - October Room Setups - November Room Setups - September	4,140.00	
01/19/24	555814	Cold Blooded Coffee & Roastery	Room Setups - August 2023	1,305.00	
01/26/24	555868	Cold Blooded Coffee & Roastery	Refreshments / Meeting	90.00	
01/05/24	555579	CollegeBoard	Accuplacer Test Units	11,250.00	Y
01/05/24	555655	Connie S Hensley	Health Ins. January	5.92	
01/09/24	4831	Constellation NewEnergy Inc	Electric Service - DQ Ext 11/15-12/17/23	369.85	
01/18/24	4832	Constellation NewEnergy Inc	Electric Service - Main Campus	18,059.59	Y
01/31/24	4836	Constellation NewEnergy Inc	Electric Service - WF Ext 12/5-1/8/24	299.11	
01/19/24	555816	Contegra Pools LLC	Pool Lifts	11,563.50	Y
01/05/24	555580	Core Sound Imaging Inc	Software - DMS - PATH Grant	3,500.00	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555584	Cornelius C Fair	Travel 11/27-12/13/23	98.28	
01/22/24	555912	Council for Opportunity in Education	Institutional Membership 7/1/24-6/30/25	3,350.00	
01/05/24	555592	Darron HYTE	Game Official 12/16/23 1:00 pm	195.00	
01/26/24	555889	David M McKenzie	Reissue Ck#555534 - Broadcasting Svcs	300.00	
01/05/24	555638	Dawn S Ellermeyer	Health Ins. January	108.97	
01/19/24	555818	DaySmart Software, LLC	Cosmetology Software Subscription	778.78	
01/05/24	555581	Dell Marketing LP	Computer Equipment - PATH	800.00	
01/19/24	555819	Dell Marketing LP	Computer Equipment - PATH	39,441.78	Y
01/19/24	555831	Diane M King	Consultant Mileage Reimbursement Consulting Services - ECACE	2,980.86	
01/05/24	555677	Don Middleton	Health Ins. January	29.61	
01/05/24	555640	Donna B Fell	Health Ins. January	5.92	
01/05/24	555642	Donna Ford	Health Ins. January	58.85	
01/05/24	555582	EAN Services LLC	Car Rental - J Mays	175.51	
01/26/24	555876	EAN Services LLC	Car Rental - C Jones 12/5-12/6/23 Car Rental - B Burnside 12/4-12/5/23 Toll Fee - S Wernsman 11/8-11/9/23	188.25	
01/04/24	4758	EFTPS	Federal Tax Deposit 1/5/24	126,309.49	Y
01/22/24	4828	EFTPS	Federal Tax Deposit 1/22/24	56,662.06	Y
01/19/24	555820	Egyptian Electric Coop Association	Electric Service - Logan Fitness - Dec Electric Service - Annex - December Electric Service - Sign - December Electric Service - SB Scoreboard - Dec	10,873.53	Y
01/26/24	555890	Emily Monti	Travel Advance 2/7-2/8/24	88.00	
01/12/24	555799	Ensley Joeh Tedeschi	Meal Allowance 1/15	125.00	
01/30/24	555937	Ensley Joeh Tedeschi	Meal Allowance 1/30	125.00	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555583	Enviro-Tech Termite and Pest Control	Pest Control - Annex 12/04/23 Pest Control - DQ Ext 12/11/23	125.00	
01/12/24	555731	Enviro-Tech Termite and Pest Control	Pest Control - WF Ext 12/26/23	40.00	
01/19/24	555821	Enviro-Tech Termite and Pest Control	Pest Control - Annex 1/8/24 Pest Control - Main Campus 1/5/24	575.00	
01/26/24	555877	Enviro-Tech Termite and Pest Control	Pest Control - DQ Ext 1/15/24	50.00	
01/26/24	555875	Eric Charles Dust	Game Official 1/10/24 7:00 pm	195.00	
01/05/24	555636	Eric George Ebersohl	Health Ins. January	1,392.03	
01/05/24	555689	Eric J Pulley	Health Ins. January	117.25	
01/26/24	555897	Eric T Saunders	Game Official 1/10/24 5:00 pm	195.00	
01/05/24	555671	Eunice A Lantagne	Health Ins. January	29.61	
01/12/24	555792	Evan M Lopez	Meal Allowance 1/15	100.00	
01/05/24	555680	Evelyn P Morrison	Health Ins. January	5.92	
01/12/24	555732	Examity Inc.	Proctoring - December	10.00	
01/05/24	555634	Frances B Cobb	Health Ins. January	108.97	
01/26/24	555919	Frontier	Service 618-198-0122 1/13-2/12	924.90	
01/25/24	4772	Futiva	Internet Service 1/1-1/31/24	643.99	
01/26/24	555909	Gabrielle Leanette Walker	Game Official 1/10/24 5:00 pm	195.00	
01/12/24	555785	Gage Christopher Griggs	Meal Allowance 1/15	250.00	
01/12/24	555733	Galls LLC	Officer Supplies	20.83	
01/19/24	555823	Galls LLC	Officer Apparel Officer Apparel & Supplies Officer Supplies	619.71	
01/12/24	555734	Garratt-Callahan Co	Maintenance Supplies	1,952.10	
01/02/24	555571	Gary L Barton	Health Ins-August	156.50	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/02/24	555571	Gary L Barton	Health Ins-December Health Ins-November Health Ins-September Health Ins-October	156.50	
01/05/24	555623	Gary L Barton	Health Ins. January	29.61	
01/05/24	555695	Gary Smith	Health Ins. January	58.85	
01/05/24	555630	Gary W Caldwell	Health Ins. January	339.30	
01/12/24	555794	Genesis L McDonald	Meal Allowance 1/15	125.00	
01/30/24	555934	Genesis L McDonald	Meal Allowance 1/30	125.00	
01/05/24	555666	Glenda L Knight	Health Ins. January	29.61	
01/16/24	4770	GoTo Communications, Inc	Phone Service & Equipment 1/1-1/31/24 Phone Service - CCRR 1/1-1/31/24	7,602.37	
01/19/24	555825	Growing Media LLC	Promotions - Saturday Sign Up Productions, Promotions & Advertising	13,865.00	Y
01/12/24	555735	Hamilton County CUSD #10	ECACE Grant - Child Care	119.00	
01/26/24	555879	Hampton Inn by Hilton Gallatin	Hotel Stay 2/5/24 - Softball	1,572.30	
01/26/24	555920	Hampton Inn Clinton MS	Baseball Trip 2/1-2/2 Clinton MS.	4,360.00	
01/26/24	555880	Hampton Inn Pensacola Beach	Hotel Stay 2/2-2/3/24 - Softball	7,698.29	
01/26/24	555882	Herrin Chamber of Commerce	Annual Dinner Tickets	480.00	
01/05/24	555589	Herrin House of Hope	Rental Facility - July - December	300.00	
01/12/24	555738	Howard Technology Solutions	Wireless Extenders	986.00	
01/05/24	555591	HSG Mechanical Contractors Inc	Equipment Repair - Girls Locker Room Preventative Maintenance - 2nd Qtr	2,965.43	
01/12/24	555739	HSG Mechanical Contractors Inc	Contractual Services - Cooling Towers Equipment Repair	60,761.75	Y
01/22/24	555913	ICCCSSO	SEM Registration for 6 attendees	300.00	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/22/24	555914	ICCTA - IL Community College Trustees Associa	ICCTA 2023 Statute Book	44.00	
01/30/24	4845	IDES	4th Qtr Unemployment	4,857.86	
01/05/24	555593	Illinois Community College Board	Fiscal Year 2023 MHEAC Funds	64,423.35	Y
01/26/24	555883	Illinois Coroners and Medical Examiners Assoc	Registration Fee - A Willmore	50.00	
01/08/24	4761	Illinois Dept of Revenue	State Tax Deposit 1/8/24	48,683.35	Y
01/22/24	4833	Illinois Dept of Revenue	Sales/Use Tax 1/1-12/31-23	295.00	
01/23/24	4830	Illinois Dept of Revenue	State Tax Deposit 1/23/24	23,999.13	Y
01/08/24	555705	Illinois FOP Labor Council	Union Dues (LU) December	510.00	
01/19/24	555827	Illinois Public Safety AgencyNetwork	Bullet Billing Subscription1/1-6/30/24	300.00	
01/08/24	555706	Illinois State Disbursement Unit	Child Support 2004F000112 Child Support 2021-F-11 Child Support CO4046488	455.49	
01/23/24	555916	Illinois State Disbursement Unit	Child Support 2021-F-11 5115500/JAO83285-05-02 Child Support F000112	325.50	
01/12/24	555740	ILMO Products Company	Instructional Supplies	21.00	
01/22/24	555915	INCCRRA	Reissue of Chk#554625 Grant Refund	7,214.86	
01/12/24	555786	India E Harris	Meal Allowance 1/15	125.00	
01/30/24	555928	India E Harris	Meal Allowance 1/30	125.00	
01/12/24	555788	Isaac James	Meal Allowance 1/15	125.00	
01/30/24	555930	Isaac James	Meal Allowance 1/30	125.00	
01/12/24	555742	Ivy League Day School	ECACE Grant - Child Care	112.50	
01/12/24	555779	Jace Lee Breath	Meal Allowance 1/15	125.00	
01/30/24	555926	Jace Lee Breath	Meal Allowance 1/30	125.00	
01/05/24	555696	Jack Smothers	Health Ins. January	29.61	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/24	555784	Jacob Rylan Gothrup	Meal Allowance 1/15	200.00	
01/12/24	555781	Jaden David Correa	Meal Allowance 1/15	200.00	
01/08/24	555707	JALC - IEA/NEA Chapter	IAHE Dues Ded/December	5,122.60	
01/08/24	555708	JALC Foundation	Foundation Ded (LF) December	402.00	
01/12/24	555743	JALC Foundation - Scholarships	Clearing Account	9,150.00	
01/19/24	555828	JALC Foundation - Scholarships	Clearing Account	7,695.00	
01/05/24	555573	James Bickham	Game Official 12/16/23 3:00 pm	195.00	
01/26/24	555885	James N Kowzan	Game Official 1/10/24 5:00 pm	195.00	
01/05/24	555651	James W Harris	Health Ins. January	5.92	
01/05/24	555693	Janada Schaubert	Health Ins. January	108.97	
01/05/24	555659	Jane A House	Health Ins. January	5.92	
01/05/24	555575	Jane Marie Bryant	Travel 10/23-12/5/23 Travel 12/6-12/7/23 Travel 8/16-9/12/23 Travel 9/13-10/19/23	864.60	
01/05/24	555683	Janice R Palese	Health Ins. January	5.92	
01/12/24	555782	Jaylen Lamar Fairman	Meal Allowance 1/15	125.00	
01/30/24	555927	Jaylen Lamar Fairman	Meal Allowance 1/30	125.00	
01/19/24	555829	Jenzabar Inc	Chatbot Subscription 1/1/24-6/30/24	6,000.00	
01/05/24	555594	Jeremy Irlbeck	Game Official 12/16/23 1:00 pm	195.00	
01/05/24	555645	Jerry D Halstead	Health Ins. January	930.55	
01/12/24	555777	Jerzy Danae Bittle	Meal Allowance 1/15	125.00	
01/30/24	555924	Jerzy Danae Bittle	Meal Allowance 1/30	125.00	
01/12/24	555796	Jessica Nareen Perlas Smith	Meal Allowance 1/15	100.00	

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Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555622	Jim R Bales	Health Ins. January	29.61	
01/05/24	555691	John C Sala	Health Ins. January	5.92	
01/05/24	555688	John J Profilet	Health Ins. January	238.43	
01/05/24	555656	Johnna Lynn Herren	Health Ins. January	1,213.32	
01/12/24	555744	Johnson Controls Inc	Equipment Repair Service Agreement 1/1/24-3/31/24	14,020.00	Y
01/05/24	555595	Johnston City First United Methodist Church	Rental Facility August - December	250.00	
01/12/24	555745	Johnstone Supply	Maintenance Repair Supplies	206.48	
01/19/24	555830	Johnstone Supply	Maintenance Repair Supplies	1,077.15	
01/26/24	555884	Johnstone Supply	Maintenance Repair Supplies Maintenance Repair Supplies - DQ Ext	1,318.92	
01/05/24	555690	Jon Rivers	Health Ins. January	29.61	
01/05/24	555598	Jonathan Leblond	Live Streaming - Women's Basketball Dec Live Streaming - Men's Basketball Dec	1,520.00	
01/12/24	555791	Jordan L Logan	Meal Allowance 1/15	125.00	
01/30/24	555933	Jordan L Logan	Meal Allowance 1/30	125.00	
01/05/24	555649	Joseph R Hancock	Health Ins. January	5.92	
01/05/24	555577	Josh D Cannon	Reimburse - Snacks for Wrapping Day	51.17	
01/05/24	555668	Judith C Korando	Health Ins. January	29.61	
01/05/24	555700	Jula L Treece	Health Ins. January	5.92	
01/12/24	555795	Julian Norris Jr	Meal Allowance 1/15	125.00	
01/30/24	555935	Julian Norris Jr	Meal Allowance 1/30	125.00	
01/19/24	555846	Justin L Ratcliff	Reissue Ck# 555391 - Game Official 11/29	195.00	
01/12/24	555790	Kambree Jelyn Lathery	Meal Allowance 1/15	125.00	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/30/24	555932	Kambree Jelyn Lathery	Meal Allowance 1/30	125.00	
01/05/24	555692	Karen Sala	Health Ins. January	5.92	
01/19/24	555862	Karla J Yates	QIF Grant Award - 75%	630.00	
01/26/24	555911	Karla J Yates	QIF Grant Award - Final 25%	210.00	
01/05/24	555613	Karla Tabing	Travel 10/4-12/14/23	95.63	
01/05/24	555610	Kathleen M Riggs	Travel 12/20/23	63.67	
01/26/24	555896	Kathleen M Riggs	Travel 1/9-1/18/24	158.87	
01/05/24	555669	Keith Alan Krapf	Health Ins. January	1,213.32	
01/26/24	555873	Kenya B DeWalt	Event Setup - MLK Jr Breakfast 1/16/24	175.00	
01/26/24	555874	Kevin C Driver	Game Official 1/10/24 7:00 pm	195.00	
01/12/24	555747	Kimball International Marketing Inc.	Office Chair - J Lane	464.96	
01/12/24	555736	Kimberly Rene Heibner	Interpreting Services 11/13/23	70.00	
01/05/24	555597	Konica Minolta Business Solutions USA Inc	Copier Click & Maintenance Charges - Nov	2,684.94	
01/26/24	4768	Konica Minolta Premier Finance	Equipment Lease 12/26/23-1/25/24	3,954.50	
01/26/24	555921	Kyle Surprenant	Men's Baseball Trip on 2/1-2/3	50.00	
01/12/24	555748	Lakeshore Learning Materials	CCRR Supplies	478.32	
01/05/24	555673	Larry Dale Marrs	Health Ins. January	108.97	
01/05/24	555682	Larry Maurice Page	Health Ins. January	108.97	
01/05/24	555633	Lauralyn Cima	Health Ins. January	58.85	
01/05/24	555652	Leila Jo Hart	Health Ins. January	263.19	
01/05/24	555606	Leslie M Murray	Travel 12/11-12/13/23 Travel 10/9-12/4/23	377.28	
01/05/24	555624	Linwood G Bechtel	Health Ins. January	29.61	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555660	Lisa A Hudgens	Health Ins. January	238.18	
01/12/24	555749	Little Treasures Child Development Center	QIF Grant Award 75%	1,350.00	
01/19/24	555832	Little Treasures Child Development Center	QIF Grant Award 75% - Carterville	1,875.00	
01/19/24	555833	Little Treasures Child Development Center	QIF Grant Award 75% - Marion	3,600.00	
01/19/24	555834	Little Treasures Child Development Center	QIF Grant Award 75% - Marion	3,600.00	
01/19/24	555835	Little Treasures Child Development Center	QIF Grant Award 75% - Harrisburg	2,812.50	
01/19/24	555836	Little Treasures Child Development Center	QIF Grant Award 75% - Christopher	2,812.50	
01/08/24	555709	Logan Operational Staff Association	LOSA DUES/December	842.98	
01/23/24	555917	Logan Operational Staff Association	LOSA DUES/January	823.88	
01/12/24	555750	Logan Solar LLC	Solar Production 12/1-12/31/23	5,528.35	
01/12/24	555751	Long Haul Leasing LLC	Fox Box Rental - January - HCCTP	100.00	
01/19/24	555837	Lowe's of Illinois Inc	Maintenance Repair Supplies	88.25	
01/12/24	555800	Lyniah L Thomas	Meal Allowance 1/15	125.00	
01/30/24	555938	Lyniah L Thomas	Meal Allowance 1/30	125.00	
01/12/24	555757	Magnus Julian Noble	Travel Advance 1/22-1/24/24	147.00	
01/19/24	555844	Magnus Julian Noble	Travel Advance 2/4-2/7/24	206.00	
01/26/24	555888	Mansfield Power & Gas LLC	Gas Service - Main Campus 11/1-11/30/23 Gas Service - Main Campus 12/1-12/31/23	29,906.15	Y
01/05/24	555686	Marie Perkins	Health Ins. January	5.92	
01/19/24	555857	Marilyn J Toliver	Travel 12/1-12/14/23	231.26	
01/05/24	555661	Mary Ann Hudson	Health Ins. January	29.61	
01/05/24	555635	Mary DeHoff	Health Ins. January	5.92	
01/05/24	555670	Mary H Landes	Health Ins. January	5.29	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/16/24	555805	Mary O'Hara	Health Insurance August Health Insurance January Health Insurance December Health Insurance November Health Insurance September Health Insurance October	186.11	
01/12/24	555798	Matthew James Tarr	Meal Allowance 1/15	250.00	
01/05/24	555615	Matthew Varney	Broadcasting 12/13/23	75.00	
01/12/24	555753	MBI Worldwide Background	Checks and Drug Scre Background Checks 12/1-12/16/23	147.00	
01/19/24	555838	MBI Worldwide Background	Checks and Drug Scre Background Checks 12/16-1/1/24	21.00	
01/19/24	555839	Medstar Ambulance Inc	Railing System Installation	1,200.00	
01/05/24	555685	Melanie Pecord	Health Ins. January	1,392.03	
01/05/24	555601	Melissa E Luttenbacher	Travel 12/11-12/14/23	302.36	
01/12/24	555752	Melissa E Luttenbacher	Travel 12/18-12/21/23	110.06	
01/26/24	555886	Melissa E Luttenbacher	Travel Advance 2/6-2/9/24	206.00	
01/26/24	555887	Melissa E Luttenbacher	Travel 1/3-1/5/24 Travel 1/9-1/11/24 Travel 1/17/24	119.80	
01/05/24	555602	Menards	Supplies - Autumnfest Maintenance Supplies	157.00	
01/12/24	555754	Menards	Maintenance Supplies Maintenance Repair Supplies	183.23	
01/19/24	555840	Menards	Maintenance Repair Supplies Autumnfest Christmas Decor Maintenance Supplies	529.74	
01/05/24	555681	Merian Norris	Health Ins. January	5.92	
01/12/24	555755	Micah's Printing	Transcript Supplies & Set Up Fee	589.68	
01/05/24	555663	Michael Kevin Jakubco	Health Ins. January	238.43	
01/05/24	555679	Michael Morgan	Health Ins. January	2,127.22	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555588	Michelle D Hamlin	Travel 10/13-12/8/23 COHS Travel 8/16-10/4/23 Trico Travel 10/11-12/6/23 Trico Travel 8/18-10/6/23	558.11	
01/05/24	555646	Michelle Hamilton	Health Ins. January	1,213.32	
01/05/24	555587	Michelle L Guy	Travel 10/10-12/8/23	91.06	
01/23/24	4834	Midwest Insurance Company	Insurance Premium - Workers Comp	64,296.00	Y
01/19/24	555842	Mike Wayne Murphy	Broadcasting 11/16-12/16/23	525.00	
01/12/24	555756	Mississippi River Radio LLC	Advertising	10,972.40	Y
01/05/24	555603	Murdale Ace Hardware	Maintenance Supplies	107.87	
01/19/24	555841	Murdale Ace Hardware	Maintenance Supplies	93.63	
01/26/24	555891	Murdale Ace Hardware	Maintenance Repair Supplies	9.00	
01/05/24	555604	Murphysboro Chamber of Commerce	Annual Dues	500.00	
01/05/24	555605	Murphysboro Park District	Rental Feacility August - December	250.00	
01/05/24	555596	Myah Kelley	ECACE Grant - Mileage Reimbursement	234.75	
01/05/24	555672	Nancy C Lawson	Health Ins. January	5.92	
01/19/24	555843	National Louis University	Virtual Training Sessions - CCRR	22,000.00	Y
01/30/24	4835	Nelnet Business Services	Refund Maintenance - December	591.50	
01/05/24	555617	Nina L Wargel	Travel 12/14/23	64.98	
01/26/24	555910	Nina L Wargel	Travel 1/3-1/9/24	67.13	
01/12/24	555758	ODP Business Solutions, LLC	Stockroom Supplies Office Supplies	68.75	
01/26/24	555892	ODP Business Solutions, LLC	Office Supplies & Materials Supplies	56.24	
01/12/24	555759	Orthotech Sports Medical Equipment Inc	Equipment Repair	551.53	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555653	Pamala Kay Hays	Health Ins. January	263.19	
01/12/24	555741	Patricia J Ingram	Consulting Services 10/22-1/2/24	666.67	
01/12/24	555797	Patricija Tamasauskas	Meal Allowance 1/15	125.00	
01/30/24	555936	Patricija Tamasauskas	Meal Allowance 1/30	125.00	
01/05/24	555607	Paul H Brookes Publishing Co Inc	Consulting Services - ASQ Screens	849.90	
01/26/24	555893	Pensacola State Collegiate Hs	Tournament Fee 2/2-2/3/24	200.00	
01/05/24	555608	Pitney Bowes Global Financial Services LLC	Postal Equipment Lease 9/27-12/26/23	1,319.64	
01/22/24	4842	Pitney Bowes Reserve Account	Prepaid Postage 1/22/24	2,500.00	
01/26/24	555894	PLP Battery Supply	Maintenance Repair Supplies	518.00	
01/12/24	555760	Pocket Nurse	Instructional Supplies	2,098.96	
01/12/24	555804	Postmaster	Reissue Ck#555298 - Annual Fees	1,220.00	
01/05/24	555643	Priscilla L Gray	Health Ins. January	5.92	
01/12/24	555762	ProAudio.com	Public Address System	1,462.00	
01/26/24	555895	R House Sports and Embroidery	Printing on Athletic Apparel	35.00	
01/05/24	555590	Randi R Hof	Consulting Services 12/12-12/18/23	400.00	
01/12/24	555737	Randi R Hof	Consulting Services 12/19/23-1/1/24	400.00	
01/19/24	555826	Randi R Hof	Consulting Services 1/2-1/8/24	400.00	
01/19/24	555845	Rascal X-Press, Inc.	QIF Grant Award - Final 25%	625.00	
01/05/24	555627	Rebecca G Borgsmiller	Health Ins. January	29.61	
01/08/24	555710	Reliance Standard Life Insurance Company	VLTD January	760.20	
01/12/24	555763	Republic Services #732	Waste Disposal - Main Campus 12/1-12/31 Waste Disposal - DQ Ext 1/1-1/31/24 Waste Disposal - WF Ext 1/1-1/31/24	1,474.13	
01/05/24	555609	Ricky T Ricci	Broadcasting 12/2-12/16/23	405.00	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/19/24	555822	Robert L Frazier Jr	Reissue Ck # 555361 - Game Official	195.00	
01/05/24	555675	Robert L Mees	Health Ins. January	29.61	
01/05/24	555637	Roberta Egelston	Health Ins. January	1,213.32	
01/05/24	555684	Robin Pauls	Health Ins. January	930.55	
01/12/24	555802	Rodney Wayne Walker Jr	Meal Allowance 1/15	125.00	
01/30/24	555940	Rodney Wayne Walker Jr	Meal Allowance 1/30	125.00	
01/05/24	555644	Ronald D Hall	Health Ins. January	930.55	
01/08/24	555711	Russell C Simon	Wage Garnishment BK19-40639	325.00	
01/19/24	555847	Samron Midwest Contracting	Concrete Deck Prep-Pool Chair Lifts	11,358.00	Y
01/12/24	555789	Samya Marie Johnson	Meal Allowance 1/15	125.00	
01/30/24	555931	Samya Marie Johnson	Meal Allowance 1/30	125.00	
01/19/24	555848	Schaeffer Manufacturing Company	Maintenance Supplies	842.10	
01/12/24	555775	Scott Wernsman	Travel Advance 1/23-1/26/24	384.16	
01/05/24	555599	Sean Lee	Game Official 12/16/23 3:00 pm	195.00	
01/05/24	555676	Sharyl Melvin	Health Ins. January	58.85	
01/12/24	555764	Sherwin-Williams Company	Maintenance Repair Supplies	176.22	
01/19/24	555849	Sherwin-Williams Company	Maintenance Repair Supplies	168.45	
01/26/24	555898	Sherwin-Williams Company	Maintenance Repair Supplies	103.35	
01/05/24	555632	Shirley Calhoun	Health Ins. January	5.92	
01/05/24	555639	Shirley Everingham	Health Ins. January	5.92	
01/05/24	555654	Shirley Hays	Health Ins. January	5.92	
01/19/24	555850	Shivelbine Music Inc	Band & Orchestra Supplies	492.47	
01/12/24	555765	SIH WorkReady/Herrin Hospital	Athletic Trainer Services 10/15/23	400.00	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/24	555766	Silkworm Inc	Art, Design & Setup Fees Service Awards Promotional Items - T-Shirts	742.00	
01/19/24	555851	Silkworm Inc	Snowman Shuffle Shirts	2,725.00	
01/26/24	555900	Silkworm Inc	Clipboard Padfolios Lapel Pins Shirts for PR	6,679.01	
01/26/24	555901	Smartsheet Inc	Subscription Service & Training Resource	1,980.18	
01/05/24	555703	St Louis Boiler Supply Co	Reissue Ck#555406 - Maint Repair Supp	63.07	
01/19/24	555853	St Louis Boiler Supply Co	Maintenance Repair Supplies	2,306.16	
01/05/24	555629	Stacy Buckingham	Health Ins. January	1,564.32	
01/05/24	555657	Stacy Holloway	Health Ins. January	1,564.32	
01/19/24	555854	Stadium Operations LLC	Advertising - Sign @ Mt Dew Park	2,500.00	
01/05/24	555612	Staples Business Credit	Office Supplies	69.77	
01/12/24	555767	Staples Business Credit	Office Supplies	52.05	
01/26/24	555902	Staples Business Credit	Office Supplies	44.86	
01/04/24	4759	State Universities RetirementSystem	SURS 12/15/23 PR	63,834.61	Y
01/12/24	4827	State Universities RetirementSystem	SURS 12/31/23 PR	120,260.69	Y
01/12/24	555768	Stericycle, Inc.	Waste Disposal - Annex 1/1-1/31/24	212.76	
01/12/24	555769	Swinford Publications LLC	Advertising	1,500.00	
01/26/24	555903	Swinford Publications LLC	Advertising	1,350.00	
01/08/24	555712	Symetra Life Insurance Company	Life Ins/January	8,011.40	
01/26/24	555922	T Street Rides VIP Limo	Van Rental WBB Game 1/6/24 Trio Program Van Rental Trip 1/6/24	450.00	
01/26/24	555899	Taylor M Siefert	Travel Advance 1/31-2/6/24	3,000.00	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/24	555761	Taylor McKay Poe	ECACE Grant Stipend	500.00	
01/12/24	555787	Taylor N Horton	Meal Allowance 1/15	125.00	
01/30/24	555929	Taylor N Horton	Meal Allowance 1/30	125.00	
01/08/24	555713	Teamsters Local 50	Union Dues (TU) December	2,474.00	
01/18/24	555863	Teri Lea Campbell	Health Ins-January	58.85	
01/26/24	555904	The Downtown Dip	Refreshments / Meeting	24.24	
01/05/24	555614	The Home Depot Pro	Custodial Supplies	1,337.16	
01/26/24	555905	The Home Depot Pro	Custodial Supplies	1,519.24	
01/26/24	555906	The Mascot Company Inc	Artwork & Design for Mascot	650.00	
01/19/24	555855	The Printing Plant LLC	Athletic Supplies	263.00	
01/12/24	555770	TimeClock Plus LLC	Scheduling License 1/28-2/27/24	133.75	
01/05/24	555702	Timothy Allen Williams	Health Ins. January	1,213.32	
01/05/24	555621	Timothy B Baker	Health Ins. January	1,033.69	
01/19/24	555856	TK Elevator Corporation	Elevator Maintenance 1/1-3/31/24	6,290.82	
01/05/24	555576	Todd Bryant	Game Official 12/16/23 1:00 pm	195.00	
01/25/24	4773	Touchtone Communications	Phone Service - CCRR - January Phone Service - Main Campus - January	159.51	
01/26/24	555878	Tracie J Griffith	Travel Advance 2/6-2/9/24	206.00	
01/12/24	555771	Traditions Inc, Shawnee Hoods	Equipment Maintenance - Exhaust System	750.00	
01/05/24	555585	Travis F Geske	Travel 12/5/23	292.90	
01/26/24	555881	Trey Hargrove	Game Official 1/10/24 7:00 pm	195.00	
01/05/24	555611	Tyler A Siever	Game Official 12/16/23 3:00 pm	195.00	
01/05/24	4762	U S Department of Veterans Affairs	CH33 Refund - K Sharp #8099	515.00	

John A. Logan College

Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/26/24	4843	U S Department of Veterans Affairs	CH33 Refund - J Redden CH33 Refund - K Sharp CH33 Refund - N Lopez	1,190.00	
01/31/24	4844	U S Department of Veterans Affairs	CH33 Refund - D Potash	4,096.00	
01/12/24	555772	University of Illinois	Basic Law Enforcement Training D Falmier	300.00	
01/19/24	555858	University of Illinois	Training 9/4-12/21/23	7,434.00	
01/19/24	555817	V Gayle Davis	QIF Grant Award - 75%	843.75	
01/13/24	4765	Verizon Wireless	Phone Svc - GED Zion Church 12/22-1/21 Phone Service - Main Campus & C Safety	537.68	
01/19/24	555859	Verizon Wireless	Phone Service - Campus Towers	122.70	
01/05/24	555620	Vicki Autry	Health Ins. January	5.92	
01/12/24	555773	visitSI	Booth Space Rental - SI Boat Show	150.00	
01/05/24	4760	VOYA Institutional Trust Company	Annuities 12/31/23 PR	6,300.00	
01/22/24	4829	VOYA Institutional Trust Company	Annuities 1/15/24 PR	2,575.00	
01/05/24	555616	VWR International LLC	Instructional Supplies	997.47	
01/19/24	555860	VWR International LLC	Instructional Supplies	228.96	
01/26/24	555907	VWR International LLC	Instructional Supplies	114.48	
01/26/24	555908	W F Stift Inc	Materials for E-Wing 3rd Floor Upgrades	10,927.80	Y
01/12/24	555774	Wells Fargo Vendor Financial Services LLC	Rental Equipment - 12/1-12/31/23	1,420.63	
01/26/24	555923	Wells Fargo Vendor Financial Services LLC	Grounds Rental Equipment 1/1-1/31	1,420.63	
01/05/24	555697	Wendelyn Ann Spencer	Health Ins. January	108.97	
01/12/24	555776	Western Illinois University	GED Practice Test Voucher Codes	1,900.00	
01/12/24	555780	William Jacob Cook	Meal Allowance 1/15	300.00	
01/19/24	555861	Withers Broadcasting of Southern Illinois LLC	Advertising	1,000.00	

John A. Logan College

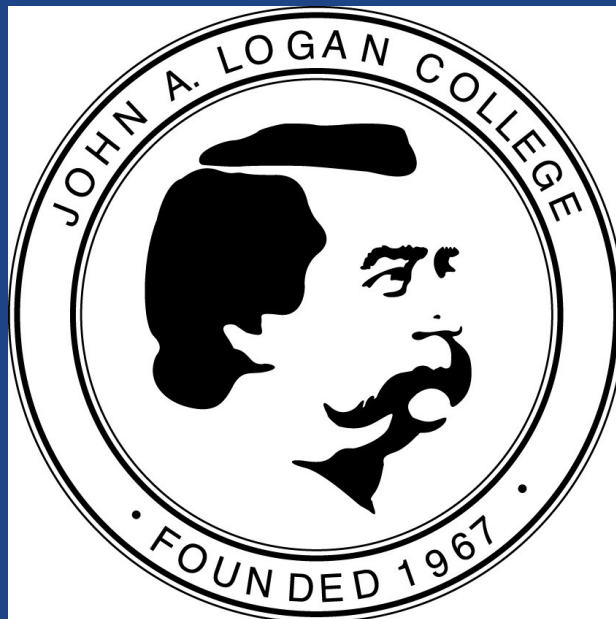
Monthly Expenditure List

1/1/2024 - 1/31/2024

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/05/24	555618	WSIL-TV	Advertising - Autumnfest	1,500.00	
01/05/24	555619	Zion United Church of Christ	Rental Facility July-December	1,200.00	
Grand Total				<u>1,799,431.82</u>	

Addendum to Expenditure Report

Travel Over \$3,500 and Board Travel



JOHN A. LOGAN COLLEGE

Checks Voided

1/1/2024 - 1/31/2024

Void Date	Check Date	Check #	Vendor Name	Transaction Description	Check Amount
1/16/2024	12/21/2023	555534	David M McKenzie	Broadcasting - 12/3-12/11/23	300.00
1/22/2024	10/27/2023	554625	INCCRRA	Reissue Ck# 553414 - Grant Refund	7,214.86
1/5/2024	12/8/2023	555277	Ireland K Dillard	Travel 8/18-10/4/23	149.34
1/26/2024	1/26/2024	555872	Jil Deaton	Travel Advance 2/6-2/9/24	1,302.68
1/26/2024	1/26/2024	555866	Melissa K Brown	Travel Advance 2/6-2/9/24	677.68
1/12/2024	12/8/2023	555298	Postmaster	Annual Maintenance Fee Annual Permit Fee	1,220.00
1/5/2024	1/5/2024	555647	Tom C Hamlin	Health Ins. January	1,470.47
Total Checks Voided During Period					<u><u>12,335.03</u></u>

John A. Logan College

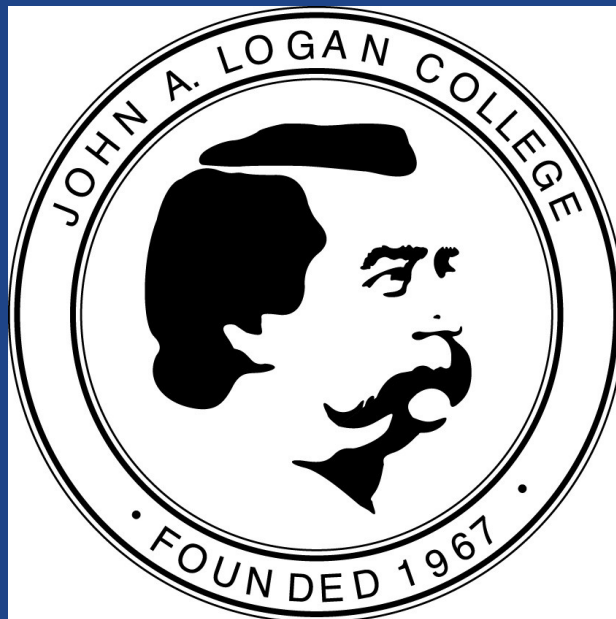
Travel over \$3,500 and Board Travel

Board Meeting February 2024

				Travel Costs			
Traveler	Travel Purpose	Description	Dates of Travel	Travel	Lodging	Meals	Total Travel
Noble, Magnus	ICCB SAC Meeting	Chicago, IL	1/22-1/24/24		\$ 257.24	\$ 147.00	\$ 404.24
Noble, Magnus	Legislative Summit Meeting	Washington, DC	2/4-2/7/24	\$ 1,336.60	\$ 1,144.41	\$ 206.00	\$ 2,687.01
Smith, Aaron	Legislative Summit Meeting	Washington, DC	2/4-2/7/24		\$ 1,144.44	\$ 206.00	\$ 1,350.44
Fox, Toyin	League for Innovation Conf	Anaheim, CA	3/16-3/20/24	\$ 2,383.58	\$ 1,200.00	\$ 265.00	\$ 3,848.58
							-
Overall - Total				\$ 3,720.18	\$ 3,746.09	\$ 824.00	\$ 8,290.27

Consent Agenda Item 8.K

Treasurer's & Financial Report



JOHN A. LOGAN COLLEGE

TREASURER'S REPORT

&

FINANCIAL REPORT

SIX MONTHS ENDED

DECEMBER 31, 2023

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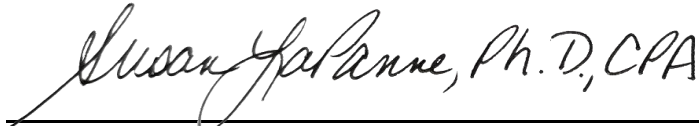
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JOHN A. LOGAN COLLEGE

TREASURER'S REPORT
DECEMBER 31, 2023

	First Mid-Illinois Accounts	Bank of Herrin Trust Accounts	Banterra Accounts & Investments	Illinois Funds Investments	Total
BANK STATEMENT BALANCE	172,537.77	3,616,148.75	20,607,296.17	17,894,056.21	42,290,038.90
O/S Deposits/(Deductions)	6,930.89	-	2,316,540.13	34,751.37	2,358,222.39
	179,468.66	3,616,148.75	22,923,836.30	17,928,807.58	44,648,261.29
Less O/S Checks	-	-	88,596.26	-	88,596.26
	179,468.66	3,616,148.75	22,835,240.04	17,928,807.58	44,559,665.03
Plus Cash on Hand	2,700.00	-	-	-	2,700.00
BANK BALANCE PER BOOKS	182,168.66	3,616,148.75	22,835,240.04	17,928,807.58	44,562,365.03
% of Invested Cash Balances	0.4%	8.6%	48.7%	42.3%	
				All Cash	\$ 10,442,300.40
				All Investments	34,120,064.63
					\$ 44,562,365.03

RESPECTFULLY SUBMITTED,



DR. SUSAN LAPANNE, VP FOR BUSINESS SERVICES AND CFO

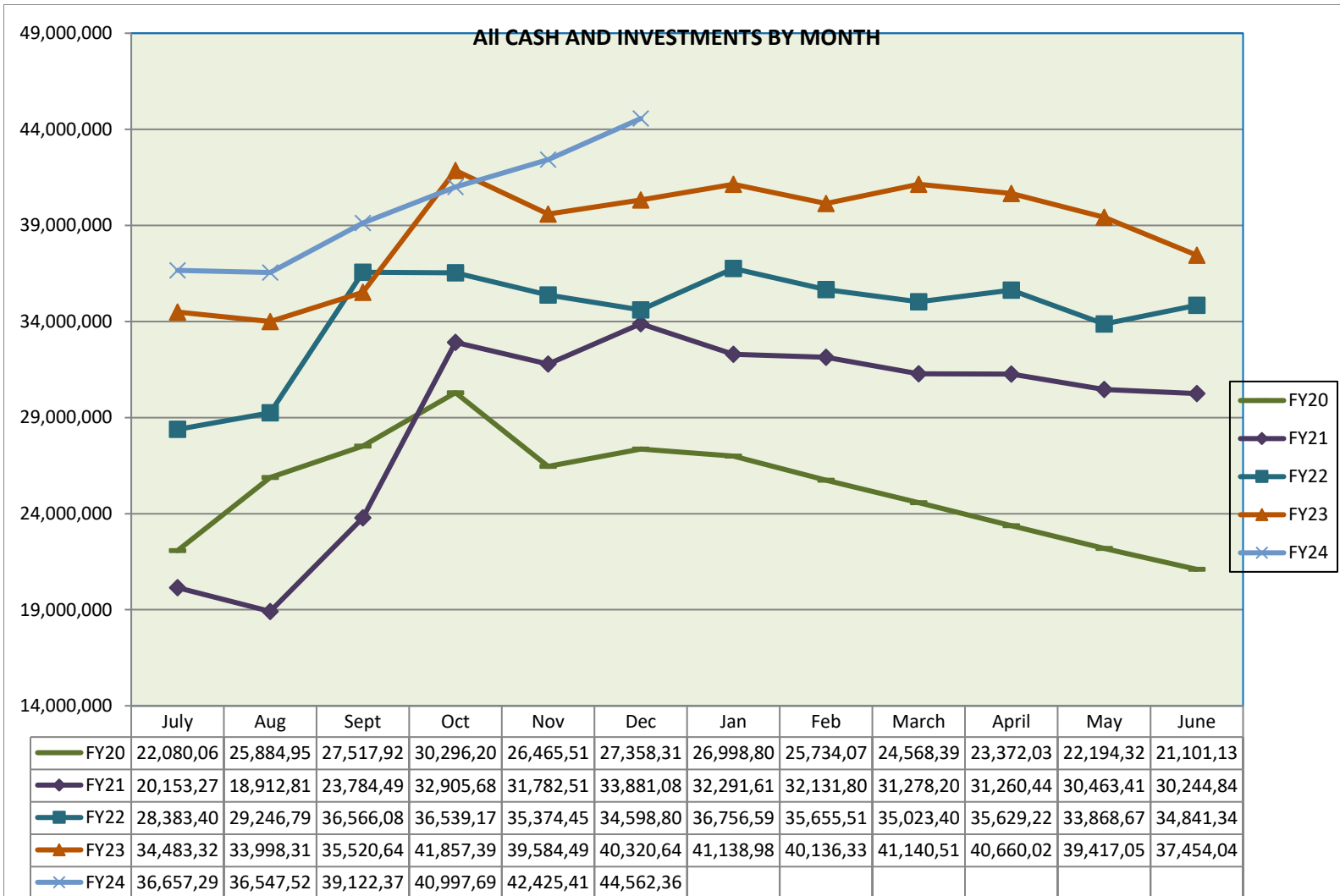
**JOHN A. LOGAN COLLEGE
SCHEDULE OF INVESTMENTS
DECEMBER 31, 2023**

INVESTMENT FUND	TYPE OF INVESTMENT	INTEREST/ DIVIDEND RATE*	MATURITY DATE	AMOUNT
Education	Illinois Funds	5.462%	On Demand	\$ 8,949,462.45
	Higher Reach E-Pay	5.462%	On Demand	30,298.85
	Business Office E-Pay	5.462%	On Demand	220,030.45
	Student Activities E-Pay	5.462%	On Demand	27,357.10
	Banterra ICS	3.000%	On Demand	5,792,079.23
Building	Illinois Funds	5.462%	On Demand	439,027.35
	Business Office E-Pay	5.462%	On Demand	-
	Banterra ICS	3.000%	On Demand	596,065.79
Building-Restricted	Illinois Funds	5.462%	On Demand	3,857,531.63
	Banterra ICS	3.000%	On Demand	5,033,702.12
Bond & Interest	Illinois Funds	5.462%	On Demand	-
	Banterra ICS	3.000%	On Demand	2,294.00
Auxiliary Fund	Illinois Funds	5.462%	On Demand	-
	Business Office E-Pay	5.462%	On Demand	-
	Student Activities E-Pay	5.462%	On Demand	-
Restricted Purposes	Illinois Funds	5.462%	On Demand	429,831.42
	Banterra ICS	3.000%	On Demand	1,836,941.98
Working Cash	Illinois Funds	5.462%	On Demand	3,974,668.33
	Banterra ICS	3.000%	On Demand	1,559,174.64
Student Activity	Business Office E-Pay	5.462%	On Demand	-
	Student Activities E-Pay	5.462%	On Demand	600.00
Audit Fund	Illinois Funds	5.462%	On Demand	-
	Banterra ICS	3.000%	On Demand	11,819.88
Liability Protection & Settlement Fund	Illinois Funds	5.462%	On Demand	-
	Banterra ICS	3.000%	On Demand	1,359,179.41
				<u><u>\$ 34,120,064.63</u></u>
Weighted Average Rate		4.294%		
3 Month Treasury Bill Rate 12/31/2023		5.20%		
Target Federal Funds Rate 12/31/2023		5.25% -5.50%		

*Interest/dividend rates are the average Illinois Funds rates and ending Banterra rates for December.

**JOHN A. LOGAN COLLEGE
CASH IN BANK SUMMARY
MONTH OF DECEMBER 2023**

Fund Name	Beginning Balance	Months Activity	Ending Balance
First Mid-Illinois Bank - Depository & Logan Fitness			
Education Fund	\$ 40,336.81	\$ (399.93)	\$ 39,936.88
Operations & Maintenance Fund	4,519.75	(3,188.00)	1,331.75
Oper Bldg & Maint-Rest Fund	38,492.78	(38,492.78)	-
Bond & Interest Fund	8,108.01	(8,108.01)	-
Auxiliary Enterprises Fund	29,029.62	3,682.18	32,711.80
Restricted Purposes Fund	75,769.66	27,073.12	102,842.78
Student Activity Fund	778.30	1,867.15	2,645.45
Audit Fund	91.40	(91.40)	-
Liability Protection & Settle Fund	3,654.03	(3,654.03)	-
Subtotals	\$ 200,780.36	\$ (21,311.70)	\$ 179,468.66
Bank of Herrin - CDB Trust Accounts			
Oper Bldg & Maint-Rest Fund	\$ 1,934,629.15	\$ 1,681,519.60	3,616,148.75
Subtotals	\$ 1,934,629.15	\$ 1,681,519.60	\$ 3,616,148.75
Banterra Bank - Operating & Payroll			
Education Fund	\$ 2,982,908.64	\$ (1,901,421.20)	\$ 1,081,487.44
Operations & Maintenance Fund	1,093,276.79	(262,012.39)	831,264.40
Oper Bldg & Maint-Rest Fund	1,221,323.19	(812,209.98)	409,113.21
Bond & Interest Fund	(2,521,468.76)	2,804,762.44	283,293.68
Auxiliary Enterprises Fund	355,566.73	(42,756.50)	312,810.23
Restricted Purposes Fund	2,045,290.38	(186,407.57)	1,858,882.81
Working Cash Fund	779,684.45	3,589.18	783,273.63
Student Activity Fund	48,976.31	(9,540.20)	39,436.11
Audit Fund	59,783.40	15,544.10	75,327.50
Liability Protection & Settle Fund	901,618.60	67,475.38	969,093.98
Subtotals	\$ 6,966,959.73	\$ (322,976.74)	\$ 6,643,982.99
Grand Totals All Bank Accounts			
Education Fund	\$ 3,023,245.45	\$ (1,901,821.13)	\$ 1,121,424.32
Operations & Maintenance Fund	1,097,796.54	(265,200.39)	832,596.15
Oper Bldg & Maint-Rest Fund	3,194,445.12	830,816.84	4,025,261.96
Bond & Interest Fund	(2,513,360.75)	2,796,654.43	283,293.68
Auxiliary Enterprises Fund	384,596.35	(39,074.32)	345,522.03
Restricted Purposes Fund	2,121,060.04	(159,334.45)	1,961,725.59
Working Cash Fund	779,684.45	3,589.18	783,273.63
Student Activity Fund	49,754.61	(7,673.05)	42,081.56
Audit Fund	59,874.80	15,452.70	75,327.50
Liability Protection & Settle Fund	905,272.63	63,821.35	969,093.98
Cash in Bank Totals	\$ 9,102,369.24	\$ 1,337,231.16	\$ 10,439,600.40
Plus Cash on Hand	1,500.00	1,200.00	2,700.00
Grand Totals	\$ 9,103,869.24	\$ 1,338,431.16	\$ 10,442,300.40



October 2020 \$10.0 million received for Debt Certificate issue.

**JOHN A. LOGAN COLLEGE
OPERATING FUNDS
DECEMBER 31, 2023
50% FISCAL YEAR COMPLETE**

REVENUE BY SOURCE	Original FY 2024 Budget	Current Month	Y-T-D FY 2024 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
LOCAL GOVERNMENT						
CURRENT TAXES	\$ 7,375,000.00	\$ 1,491,456.40	\$ 7,135,451.40	96.8%	\$ 6,321,469.15	12.9%
CORP PERSONAL PROP REPLACE	900,000.00	85,964.53	416,835.19	46.3%	632,856.30	-34.1%
OTHER LOCAL GOVERNMENT	100,000.00	10,900.00	45,700.00	45.7%	41,525.00	10.1%
TOTAL LOCAL GOVERNMENT SOURCES	8,375,000.00	1,588,320.93	7,597,986.59	90.7%	6,995,850.45	8.6%
STATE GOVERNMENT						
ICCB STATE BASE OPERATING GRANT	3,091,794.00	189,835.90	1,614,186.51	52.2%	1,559,607.00	3.5%
ICCB STATE EQUALIZATION GRANT	6,662,510.00	553,040.83	3,318,244.99	49.8%	3,236,254.98	2.5%
ICCB STATE PERFORMANCE ALLOCATION	10,000.00	-	-	0.0%	-	N/A
ICCB VETERANS GRANT	95,000.00	-	-	0.0%	-	N/A
ICCB CTE FORUMULA GRANT	370,000.00	-	173,953.50	47.0%	190,133.50	-8.5%
OTHER ICCB GRANTS	-	7,522.08	7,522.08	N/A	-	N/A
OTHER STATE GOVERNMENT	26,700.00	4,625.32	4,625.32	17.3%	5,126.24	-9.8%
TOTAL STATE GOVERNMENT SOURCES	10,256,004.00	755,024.13	5,118,532.40	49.9%	4,991,121.72	2.6%
FEDERAL GOVERNMENT						
DEPARTMENT OF EDUCATION	55,400.00	8,980.75	22,857.75	41.3%	8,050.97	183.9%
DEPARTMENT OF HEALTH & HUMAN SERVICES	357,600.00	32,659.86	190,783.94	53.4%	166,450.58	14.6%
OTHER FEDERAL GOVERNMENT	1,600.00	1,898.30	2,613.88	163.4%	2,589.66	0.9%
TOTAL FEDERAL GOVERNMENT SOURCES	414,600.00	43,538.91	216,255.57	52.2%	177,091.21	22.1%
STUDENT TUITION & FEES						
TUITION	10,025,000.00	25,831.00	5,353,211.50	53.4%	5,221,914.00	2.5%
FEES	707,800.00	7,855.34	376,215.76	53.2%	379,843.04	-1.0%
TOTAL STUDENT TUITION & FEES	10,732,800.00	33,686.34	5,729,427.26	53.4%	5,601,757.04	2.3%
OTHER SOURCES						
PUBLIC SERVICE FEES	20,000.00	-	3,340.00	16.7%	13,040.25	-74.4%
SALES AND SERVICE FEES	10,000.00	96.82	2,839.82	28.4%	2,165.00	31.2%
FACILITIES REVENUE	114,000.00	500.00	53,549.00	47.0%	26,340.00	103.3%
INTEREST ON INVESTMENTS	536,000.00	70,211.04	395,593.38	73.8%	197,331.54	100.5%
OTHER NONGOVT REVENUE	34,000.00	181.00	1,788.21	5.3%	13,700.33	-86.9%
TOTAL OTHER SOURCES	714,000.00	70,988.86	457,110.41	64.0%	252,577.12	81.0%
TOTAL BUDGETED REVENUES	\$ 30,492,404.00	\$ 2,491,559.17	\$ 19,119,312.23	62.7%	\$ 18,018,397.54	6.1%

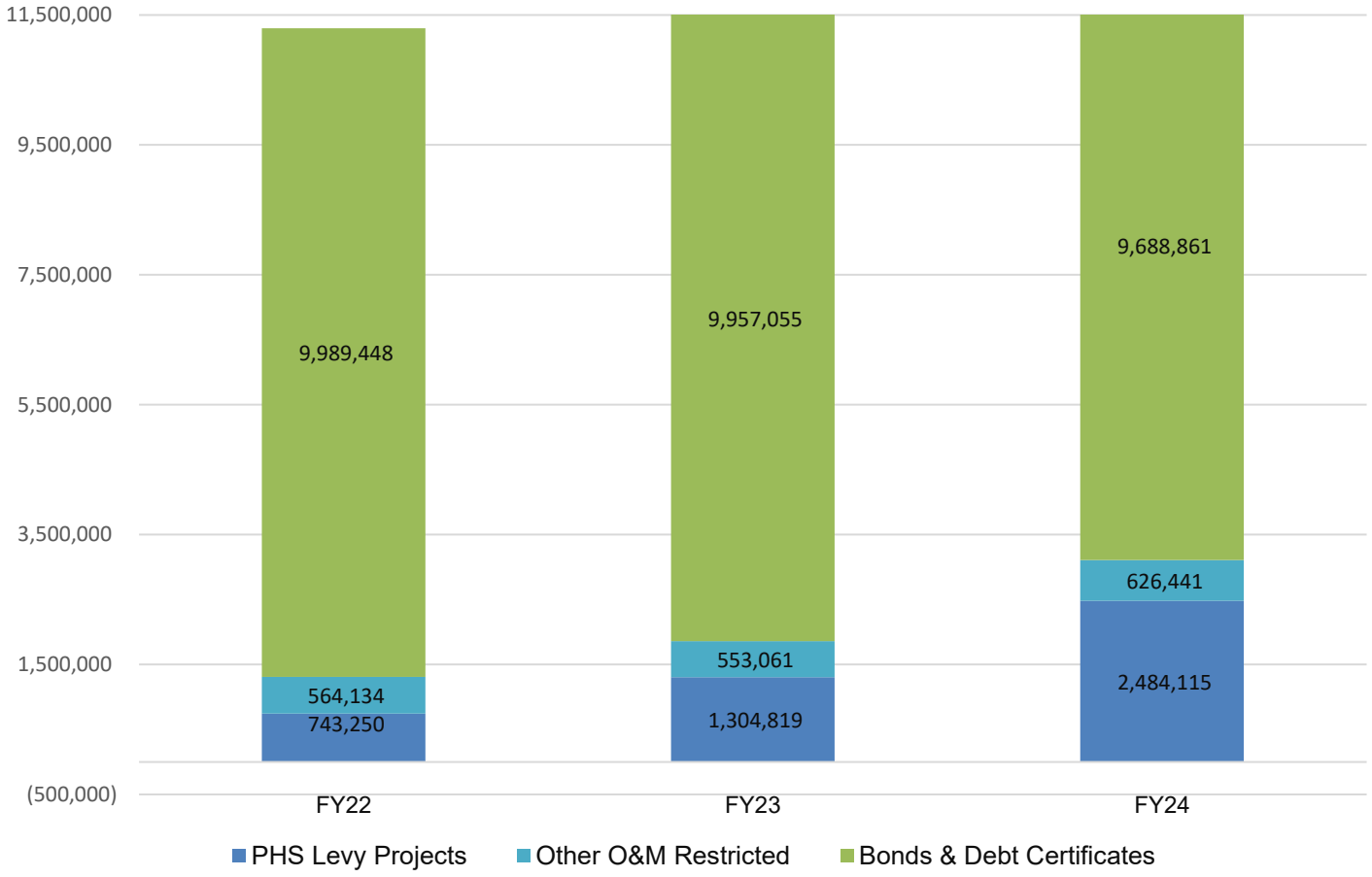
* Operating funds consist of Education fund plus Operating and Maintenance fund.

**JOHN A. LOGAN COLLEGE
OPERATING FUNDS
DECEMBER 31, 2023
50% FISCAL YEAR COMPLETE**

	Original FY 2024 Budget	Current Month	Y-T-D FY 2024 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
<u>EXPENSE BY PROGRAM</u>						
INSTRUCTION	\$ 10,093,077.00	\$ 698,245.63	\$ 3,923,000.52	38.9%	\$ 4,213,899.29	-6.9%
ACADEMIC SUPPORT	2,801,900.00	153,908.53	1,181,016.83	42.2%	1,354,018.40	-12.8%
STUDENT SERVICES	2,752,474.00	238,862.59	1,393,898.78	50.6%	1,359,790.49	2.5%
PUBLIC SERVICES/CONTINUING EDUCATION	726,187.00	54,982.44	276,148.80	38.0%	307,675.36	-10.2%
OPERATION & MAINTENANCE OF PLANT	4,639,395.00	331,274.12	2,004,588.10	43.2%	2,034,189.89	-1.5%
INSTITUTIONAL SUPPORT	7,508,062.00	499,402.93	3,490,152.98	46.5%	3,258,714.30	7.1%
SCHOLARSHIPS, STUDENT GRANTS & WAIVERS	2,950,000.00	32,393.00	1,497,267.00	50.8%	1,509,713.00	-0.8%
TRANSFERS OUT	2,524,000.00	235,417.00	1,318,099.00	52.2%	1,176,253.00	12.1%
TOTAL BUDGETED EXPENDITURES	\$ 33,995,095.00	\$ 2,244,486.24	\$ 15,084,172.01	44.4%	\$ 15,214,253.73	-0.9%
<u>EXPENSE BY OBJECT</u>						
SALARIES & WAGES	\$ 19,404,768.00	\$ 1,401,079.53	\$ 8,505,470.97	43.8%	\$ 8,409,900.20	1.1%
EMPLOYEE BENEFITS	2,952,697.00	255,487.41	1,339,446.41	45.4%	1,215,418.84	10.2%
CONTRACTUAL SERVICES	2,068,156.00	118,326.29	1,101,056.08	53.2%	935,929.82	17.6%
GENERAL MATERIALS & SUPPLIES	1,851,290.00	95,440.55	653,848.38	35.3%	925,771.98	-29.4%
CONFERENCE & MEETING EXPENSE	578,069.00	19,973.29	120,838.02	20.9%	112,357.86	7.5%
FIXED CHARGES	13,480.00	125.00	8,770.71	65.1%	15,282.73	-42.6%
UTILITIES	1,013,510.00	84,523.55	413,532.56	40.8%	402,957.14	2.6%
CAPITAL OUTLAY	218,600.00	1,420.63	112,905.17	51.6%	140,582.65	-19.7%
OTHER	3,220,525.00	32,692.99	1,510,204.71	46.9%	1,879,799.51	-19.7%
CONTINGENCY	150,000.00	-	-	0.0%	-	N/A
TRANSFERS OUT	2,524,000.00	235,417.00	1,318,099.00	52.2%	1,176,253.00	12.1%
TOTAL BUDGETED EXPENSES	\$ 33,995,095.00	\$ 2,244,486.24	\$ 15,084,172.01	44.4%	\$ 15,214,253.73	-0.9%
NET REVENUE OVER (UNDER) EXPENSE	\$ (3,502,691.00)	\$ 247,072.93	\$ 4,035,140.22	-115.2%	\$ 2,804,143.81	43.9%

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

Operations & Maintenance Restricted Fund Balances as of December



JOHN A. LOGAN COLLEGE
AUXILIARY FUND
DECEMBER 31, 2023
50% FISCAL YEAR COMPLETE

REVENUE BY SOURCE	Original FY 2024 Budget	Current Month	Y-T-D FY 2024 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
STUDENT FEES						
STUDENT ACTIVITY FEES	\$ 285,000.00	\$ (100.00)	\$ 132,655.00	46.5%	\$ 130,030.00	2.0%
TOTAL STUDENT FEES	285,000.00	(100.00)	132,655.00	46.5%	130,030.00	2.0%
OTHER SOURCES						
PUBLIC SERVICE FEES	142,000.00	4,007.69	61,020.16	43.0%	72,641.75	-16.0%
SALES AND SERVICE FEES	702,567.00	37,932.11	405,828.21	57.8%	357,413.75	13.5%
OTHER NONGOVT REVENUE	-	-	15.00	N/A	15.00	0.0%
TOTAL OTHER SOURCES	844,567.00	41,939.80	466,863.37	55.3%	430,070.50	8.6%
TRANSFERS IN	2,063,000.00	166,667.00	999,999.00	48.5%	926,653.00	7.9%
TOTAL BUDGETED REVENUES	\$ 3,192,567.00	\$ 208,506.80	\$ 1,599,517.37	50.1%	\$ 1,486,753.50	7.6%
EXPENSE BY OBJECT						
PUBLIC SERVICES						
SALARIES & WAGES	\$ 600,492.00	\$ 49,535.28	\$ 288,335.40	48.0%	\$ 269,896.86	6.8%
BENEFITS	108,588.00	21,418.21	69,223.60	63.7%	47,428.01	46.0%
CONTRACTUAL SERVICES	24,000.00	1,299.84	24,352.08	101.5%	14,249.32	70.9%
GENERAL MATERIALS & SUPPLIES	93,890.00	3,743.48	31,957.33	34.0%	30,886.01	3.5%
CONFERENCE & MEETING EXPENSE	6,750.00	719.10	787.93	11.7%	656.37	20.0%
UTILITIES	100,000.00	10,351.77	66,828.13	66.8%	48,758.79	37.1%
CAPITAL OUTLAY	20,000.00	-	-	0.0%	-	N/A
OTHER	2,000.00	-	2,045.00	102.3%	9,693.18	-78.9%
TOTAL PUBLIC SERVICES	955,720.00	87,067.68	483,529.47	50.6%	421,568.54	14.7%
INDEPENDENT OPERATIONS						
SALARIES & WAGES	691,317.00	57,131.03	355,713.21	51.5%	275,280.11	29.2%
EMPLOYEE BENEFITS	81,483.00	6,628.21	39,952.03	49.0%	32,086.05	24.5%
CONTRACTUAL SERVICES	258,270.00	14,134.99	90,242.70	34.9%	68,107.97	32.5%
GENERAL MATERIALS & SUPPLIES	276,042.00	25,545.00	139,473.84	50.5%	107,392.81	29.9%
CONFERENCE & MEETING EXPENSE	197,962.00	26,581.73	84,441.29	42.7%	55,929.71	51.0%
FIXED CHARGES	35,090.00	846.70	31,195.20	88.9%	1,610.00	1837.6%
CAPITAL OUTLAY	5,000.00	-	-	0.0%	-	N/A
SCHOLARSHIPS AND OTHER	202,054.00	51,547.14	76,169.41	37.7%	65,570.05	16.2%
TOTAL INDEPENDENT OPERATIONS	1,747,218.00	182,414.80	817,187.68	46.8%	605,976.70	34.9%
OPERATIONS & MAINTENANCE OF PLANT						
SALARIES & WAGES	-	-	-	N/A	2,052.50	-100.0%
CONTRACTUAL SERVICES	-	-	-	N/A	84.46	-100.0%
TOTAL OPERATIONS & MAINTENANCE OF PLANT	-	-	-	N/A	2,136.96	-100.0%
INSTITUTIONAL SUPPORT						
CONTRACTUAL SERVICES	32,800.00	-	12,106.99	36.9%	299.00	3949.2%
GENERAL MATERIALS & SUPPLIES	57,450.00	1,228.23	17,680.70	30.8%	15,509.20	14.0%
FIXED CHARGES	49,717.00	3,954.50	25,989.12	52.3%	19,480.12	33.4%
CONTINGENCY	25,000.00	-	-	0.0%	-	N/A
TOTAL INSTITUTIONAL SUPPORT	164,967.00	5,182.73	55,776.81	33.8%	35,288.32	58.1%
SCHOLARSHIPS, STUDENT GRANTS, WAIVERS						
OTHER - WAIVERS	455,000.00	-	242,933.00	53.4%	220,734.00	10.1%
TOTAL SCHOLARSHIPS, GRANTS, WAIVERS	455,000.00	-	242,933.00	53.4%	220,734.00	10.1%
TOTAL BUDGETED EXPENSES	\$ 3,322,905.00	\$ 274,665.21	\$ 1,599,426.96	48.1%	\$ 1,285,704.52	24.4%
NET REVENUE OVER (UNDER) EXPENSE	\$ (130,338.00)	\$ (66,158.41)	\$ 90.41	-0.1%	\$ 201,048.98	-100.0%

JOHN A. LOGAN COLLEGE
LIABILITY, PROTECTION, & SETTLEMENT FUND
DECEMBER 31, 2023
50% FISCAL YEAR COMPLETE

<u>REVENUE BY SOURCE</u>	Original FY 2024 Budget	Current Month	Y-T-D FY 2024 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
LOCAL GOVERNMENT						
CURRENT TAXES	\$ 2,400,000.00	\$ 471,132.77	\$ 2,262,810.21	94.3%	\$ 2,028,942.34	11.5%
TOTAL LOCAL GOVERNMENT SOURCES	2,400,000.00	471,132.77	2,262,810.21	94.3%	2,028,942.34	11.5%
OTHER SOURCES						
INTEREST ON INVESTMENTS	20,000.00	7,405.90	28,304.34	141.5%	13,332.38	112.3%
TOTAL OTHER SOURCES	20,000.00	7,405.90	28,304.34	141.5%	13,332.38	112.3%
TOTAL BUDGETED REVENUES	\$ 2,420,000.00	\$ 478,538.67	\$ 2,291,114.55	94.7%	\$ 2,042,274.72	12.2%
 <u>EXPENSE BY OBJECT</u>						
OPERATIONS AND MAINTENANCE OF PLANT						
SALARIES & WAGES	\$ 715,805.00	\$ 49,058.15	\$ 295,830.34	41.3%	\$ 343,614.50	-13.9%
EMPLOYEE BENEFITS	140,765.00	9,218.87	59,406.57	42.2%	54,107.64	9.8%
CONTRACTUAL SERVICES	17,753.00	9,153.62	15,141.31	85.3%	13,466.47	12.4%
GENERAL MATERIALS & SUPPLIES	69,270.00	5,090.76	10,500.98	15.2%	10,231.15	2.6%
CONFERENCE & MEETING EXPENSE	13,200.00	-	107.67	0.8%	1,220.77	-91.2%
CAPITAL OUTLAY	-	-	-	N/A	39,085.00	-100.0%
TOTAL OPERATIONS AND MAINT OF PLANT	956,793.00	72,521.40	380,986.87	39.8%	461,725.53	-17.5%
INSTITUTIONAL SUPPORT						
SALARIES & WAGES	87,997.00	7,337.21	25,910.72	29.4%	12,120.70	113.8%
EMPLOYEE BENEFITS	670,837.00	47,519.23	238,673.02	35.6%	238,347.84	0.1%
CONTRACTUAL SERVICES	246,563.00	105.00	189,124.39	76.7%	149,480.96	26.5%
GENERAL MATERIALS & SUPPLIES	15,000.00	351.89	450.89	3.0%	-	N/A
FIXED CHARGES	465,000.00	16,859.81	323,732.99	69.6%	278,416.31	16.3%
CAPITAL OUTLAY	451,395.00	1,403.84	5,927.76	1.3%	80,660.02	-92.7%
OTHER	-	-	-	N/A	-	N/A
CONTINGENCY	25,000.00	-	-	0.0%	-	N/A
TOTAL INSTITUTIONAL SUPPORT	1,961,792.00	73,576.98	783,819.77	40.0%	759,025.83	3.3%
TOTAL BUDGETED EXPENSES	\$ 2,918,585.00	\$ 146,098.38	\$ 1,164,806.64	39.9%	\$ 1,220,751.36	-4.6%
NET REVENUE OVER (UNDER) EXPENSE	\$ (498,585.00)	\$ 332,440.29	\$ 1,126,307.91	-225.9%	\$ 821,523.36	37.1%

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 installation, improvement, repair, replacement, and maintenance of the building fixtures; interior decoration; rental of buildings and property for community college purposes; payment of all premiums for insurance on 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

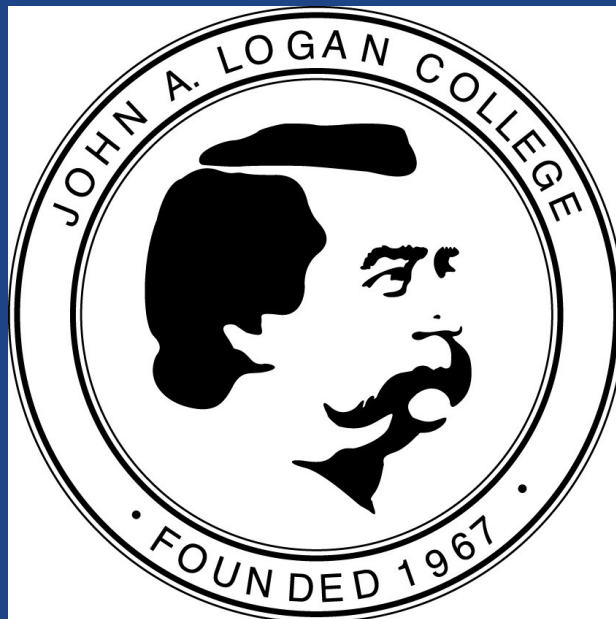
The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, bookstore, copy/supply center, and intercollegiate athletics. Subsidies for Auxiliary Services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

January 23, 2024 Meeting Minutes



JOHN A. LOGAN COLLEGE
Board of Trustees
Carterville, Illinois

Minutes of the regular meeting of the Board of Trustees of Community College District No. 530, Counties of Williamson, Jackson, Franklin, Perry, and Randolph, State of Illinois, held at Carterville, Illinois, on Tuesday, January 23, 2024, commencing at 6:00 p.m. The meeting was open to the public and streamed on the College's YouTube channel.

The meeting was called to order by Chairman Bill Kilquist.

The Chairman directed the recording secretary to call the roll.

Rebecca Borgsmiller	-- not present
Brent Clark	-- not present
Bill Kilquist	-- present
Mandy Little	-- present
Glenn Poshard	-- not present
Jake Rendleman	-- present
Aaron R. Smith	-- present
Magnus Noble	-- present

Also present were President Dr. Kirk Overstreet, Legal Counsel Rhett Barke, Provost Dr. Stephanie Chaney Hartford, Vice-President of Business Services and CFO Dr. Susan LaPanne, Recording Secretary Susan May, and other College personnel.

Chairman Kilquist led the Board in the Pledge of Allegiance.

OPPORTUNITY FOR PUBLIC COMMENTS

There were no public comments.

PRESENTATIONS

Logan Fitness Center

Director of Logan Fitness, Dr. Bradley Griffith, thanked the Board of Trustees for their support and reported that February marked the 20th anniversary of the Logan Fitness facility. Logan Fitness has 1,552 active memberships, and student usage remains strong. Facility sales for this fiscal year are experiencing an 18 percent increase from last year. Dr. Griffith commended his fitness center staff of just over 50 people for their contributions to enhancing the student experience and community outreach through Logan Fitness.

BOARD OF TRUSTEES REPORTS

A. Chairman's Report

No report.

B. Athletics Advisory Committee

No report.

C. Building, Grounds, and Safety Committee

Trustee Jake Rendleman reported that construction on the elevator replacement in the West Lobby will likely begin at the end of February and continue through the end of 2024. The Capitol Development Board will issue the Notice of Intent to Award (NOIA) to the contractors this week for the C & E Wing Renovation, and construction will likely begin at the end of March. Bidding for the Harrison-Bruce Player Development Center will occur in February, with an anticipated start date for construction in April. The West Lobby Expansion project should be bid in June, with construction starting in Fall 2024, and bidding for the CTE Renovation project is expected in June.

D. Board Policy Committee

No report.

E. Budget and Finance Committee

No report.

F. Decennial Committee

Trustee Mandy Little reported that the Committee held its second meeting today and will present a draft report at the next meeting in March.

G. Integrated Technology Committee

Trustee Mandy Little reported that the Information Technology Department is updating the Information Security Plan, IT Disaster Recovery Plan, and Business Continuity Plan and expanding multi-factor authentication usage. Emergency PA systems are being expanded, rescue assistance devices are being replaced, and the department is piloting an electronic door access control system.

H. Illinois Community College Trustees Association (ICCTA)

No report.

I. John A. Logan College Foundation

Trustee Jake Rendleman reported that the Foundation administered 677 scholarships totaling nearly \$1.4 million this past year. The Foundation is accepting nominations for the 2024 Distinguished Alumnus Award. On January 30, the Foundation will host a JALC Retirees luncheon at Turner's Table. The Italian Dinner catered by Joe's Pizza will be held on February 28. Men's basketball will host Kaskaskia that evening.

J. Student Trustee

Student Trustee Magnus Noble attended his second Illinois Board of Higher Education (IBHE) meeting at Loyola University. He reported that the JALC Student Senate and IBHE-Student Advocacy Committee (SAC) would participate in a letter-writing campaign to the General Assembly and IBHE led by ICCB-SAC to request the formulation of an inter-agency task force responsible for adopting or creating Open Education Resources (OER) for all IAI courses.

ASSOCIATION REPORTS

A. Faculty Association Report

Association President Jane Bryant reported on the success of the government and literature classes taught during the Winter Session. She was pleased with the January 11th Convocation format and commended Dr. Overstreet and Jordan Mays for the timeliness in posting the survey results of the event. She reported on the accomplishments of several junior faculty members and stated that the Union continues to value their working relationship with administrators.

EXECUTIVE LEADERSHIP REPORTS

Spring Kick-Off

President Overstreet reported that the Spring Kick-off session included interactive exercises to continue conversations on Alignment. Two questions posed to JALC staff and faculty: What drives you? and Why do you do what you do? Each table discussed their answers and posted them on the conference center walls. A synthesis of the data derived from this exercise pointed out that faculty and staff consider Student Success to be the primary driver for what we do at John A. Logan College. The second half of the session utilized a Stop, Start, and Continue exercise. Data from each table was also collected and posted.

A brief survey was conducted to ascertain faculty/staff reactions to the new format, and 80% responded that they enjoyed the session and felt engaged and heard. Survey results and data collected from both exercises will be posted on the Institutional Effectiveness and Research web page for employees to utilize in the upcoming strategic planning cycle.

In The Know

To enhance communication, monthly *In the Know* publications will be posted on the President's webpage to share general news, publish links to financial and enrollment reports, and report on project completion timelines.

Martin Luther King Breakfast

President Overstreet reported that approximately 200 people attended the College's inaugural Martin Luther King breakfast on January 16, 2024. JALC Foundation Board member Terance Henry was the keynote speaker, and the JALC Speech Team delivered excerpts from Martin Luther King.

Carterville Chamber Spotlight

President Overstreet distributed an article featuring Trustee Jake Rendleman, published in the Carterville Spotlight this month. Trustee Rendleman has served JALC for 40 years and has a wealth of historical knowledge about the College. He was a past president of the Illinois Community College Trustees Association and is known throughout the state. President Overstreet expressed his appreciation for his service as a board member and friend of the College.

Digital Media Technology Certificate

Provost Dr. Stephanie Chaney Hartford reported that a new digital media technology certificate was being presented for approval tonight. This is a one-year certificate program that will provide training in the area of digital design, video production, motion graphics, or programming for the web. This certificate program will also serve as a stackable credential for the Digital Media Technology degree program.

Rev Up Electric Vehicle (EV) Grant

John A. Logan College was awarded a Rev Up EV grant from ICCB for \$483,508, effective immediately. This funding will provide opportunities for additional instruction in the EV component of the Automotive Program.

Strategic Enrollment Management Conference

A team of six JALC staff will attend a state-wide strategic enrollment management conference hosted by the Chief Student Service Officers Organization at Heartland Community College. This conference will provide free assistance through a consultant group to evaluate the College's current Strategic Enrollment Management Plan.

Budget Process

Vice-President Dr. Susan LaPanne reported that a new budget process would be rolled out in the next few weeks, including video sessions on the budget process, budget software, and how and what to submit regarding new initiative requests. This training will be online and available on demand.

Graduation Ceremony Dates

Assistant Provost Christy Stewart reported that the graduation date is Friday, May 17, 2024. Transfer degrees will be awarded at 5:00 p.m., and Applied Technology degrees will be awarded at 7:30 p.m.

Nurse Pinning ceremonies will be held on May 16, beginning with LPN at 2:00 p.m. and ADN at 4:30 p.m. The Mary Logan High School graduation will also be held on May 16 at 6:30 p.m. All ceremonies will held in the Brewer Gymnasium on campus.

Diplomas on Demand

JALC fall graduates will receive an electronic version of their diploma through the new Parchment App. Graduates will receive a notification to claim their diploma, which provides the College with an up-to-date address for our records to follow up with alum services, etc. Students utilize this same app to order transcripts.

AIM Software

The College is utilizing a new AIM software system in the Disability Support Services Office. This software allows faculty and students to log in directly to request accommodation services.

INFORMATIONAL ITEMS

A. Laptop Purchase for Health Science Programs

Eight laptop computers will be purchased for \$7,197.28 with funds from the Pipeline for the Advancement of Healthcare Workers Program (PATH) Grant for health science and nursing students in the classroom setting. The Board approved the laptop purchase in November, but due to a price increase, the College reduced the purchase quantity to 42 laptops to stay within the approved spending limit.

B. Personnel Items

President Overstreet approved the retirement request of Mr. Richard Layne, Building Maintenance, effective April 30, 2024.

President Overstreet approved resignations from Mr. Josh Starks, Coordinator of Recruitment, effective November 3, 2023, and Ms. Sarah Carter, Aquatic Coordinator, effective October 31, 2023.

C. Memorandum of Understanding

President Overstreet informed the Board of Trustees of a memorandum of understanding agreement between Southern Illinois Collegiate Common Market (SICCM) and John A. Logan College that outlines terms and conditions under which John A. Logan College will provide accounting services, specifically related to EHS grants and Chief Financial Officer duties for SICCM in accordance with mutually agreed-upon terms and conditions through the closure of SICCM.

CONSENT AGENDA

Chairman Kilquist asked if there were any Consent Agenda items the Board would like to pull for further discussion or a separate vote. Hearing none, Chairman Kilquist presented Consent Agenda Items A – K for approval:

A. Semi-Annual Review of Closed Session Minutes

Approved the recommendation of College legal counsel that none of the closed session minutes reviewed through November 9, 2023, should be made available for public inspection at this time.

B. Digital Media Technology Certificate

Approved a Digital Media Technology certificate, effective Fall 2024.

C. Dell Laptop Purchase for Welding Students

Approved the purchase of 20 Dell laptop computers for Welding degree-seeking students for \$28,804.60, funded through the FY24 Strengthening Community College Training (SCCT) Grant.

D. Anthology Software Suite

Approved an amended contract for purchasing Anthology Course Evaluation and Outcomes Assessment software through November 30, 2026, for \$80,080 to be disbursed over the next three years.

E. Personnel Action Items (Appendix A)

Approved the employment and ratification of personnel as recommended by President Kirk Overstreet.

F. November Expenditure List

Approved the monthly expenditure list for the period ending November 30, 2023.

G. December Expenditure List

Approved the monthly expenditure list for the period ending December 31, 2023.

H. October Treasurer's & Financial Report

Approved the Treasurer's and Financial Report for the period ending October 31, 2023.

I. November Treasurer's & Financial Report

Approved the Treasurer's and Financial Report for the period ending October 31, 2023.

J. Minutes of Regular Meeting

Approved the minutes of the November 28, 2023, regular meeting of the Board of Trustees.

K. Minutes of Special Meeting

Approved the minutes of the December 15, 2023, special meeting of the Board of Trustees.

Jake Rendleman and Aaron Smith moved and seconded that the Board of Trustees approve Consent Agenda Items A – K, as presented.

Upon roll call, all members present voted yes. Motion carried.
(Resolution #16-4344)

ANNOUNCEMENTS

Chairman Kilquist announced that the date of the February Board of Trustees meeting has been changed to Monday, February 26, 2024.

ADJOURNMENT

Jake Rendleman and Mandy Little moved and seconded that the regular meeting of the Board of Trustees be adjourned.

Upon roll call, all members present voted yes. Motion carried.
(Resolution #16-4345)

The meeting was duly adjourned at 7:07 p.m.

Respectfully submitted by Susan May, Recording Secretary to the Board of Trustees.

William J. Kilquist, Chairman

Jacob "Jake" Rendleman, Secretary

APPENDIX A
Personnel Action Items

A. Full-Time Professional Staff

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective Date</u>
Philip Brewer	Coordinator of Recruitment	\$45,000	12/16/2023
Kassandra Teal	Aquatic Coordinator	\$48,000	12/16/2023
Keith Oates	Perkins Support Coordinator	\$45,000	01/16/2024
Carrie Smith	Assistant Director of Human Resources	\$72,500	01/01/2024

B. Full-Time Faculty

<u>Name</u>	<u>Type</u>	<u>Salary</u>	<u>Effective Date</u>
Stephanie Jarvis	FT Temporary Biology Faculty	\$25,738	01/16/2024

C. Campus Safety

<u>Name</u>	<u>Type</u>	<u>Salary</u>	<u>Effective Date</u>
Isaiah Blades	Campus Safety Officer	\$19.00	01/02/2024

D. Part-Time Staff

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Anita Rajan	Adjunct Faculty (Physical Science & Math)	01/16/2024
Madison Ardoin	Adjunct Faculty (Art Instructor)	01/16/2024
Charles Ingram	Adjunct Faculty (Auto Service Tech.)	01/16/2024
Justin Tallman	Adjunct Faculty (Auto Collision Tech.)	01/16/2024
Steve May	Adjunct Faculty (Construction Management)	01/16/2024
Michael Fernandez	Adjunct Faculty (Auto Collision Tech.)	01/16/2024
Michelle Lampley	Adjunct Faculty (Health Science)	01/16/2024
Jonathan Hiltz	Adjunct Faculty (Business)	01/16/2024
Susan Ely	Adjunct Faculty (Business)	01/16/2024
DeAnne Clark	Adjunct Faculty (Early Childcare Education)	01/16/2024
Cheryl Klopocic	Adjunct Faculty (Health Science)	01/16/2024
Reece Rutland	Adjunct Faculty (Political Science)	01/16/2024
Melanie Nelson	Adjunct Faculty (Health Science)	01/16/2024
Ellie McManaway	Head Lifeguard	01/16/2024
Rigil Danila	Lifeguard	01/16/2024

D. Part-Time Staff (cont.)

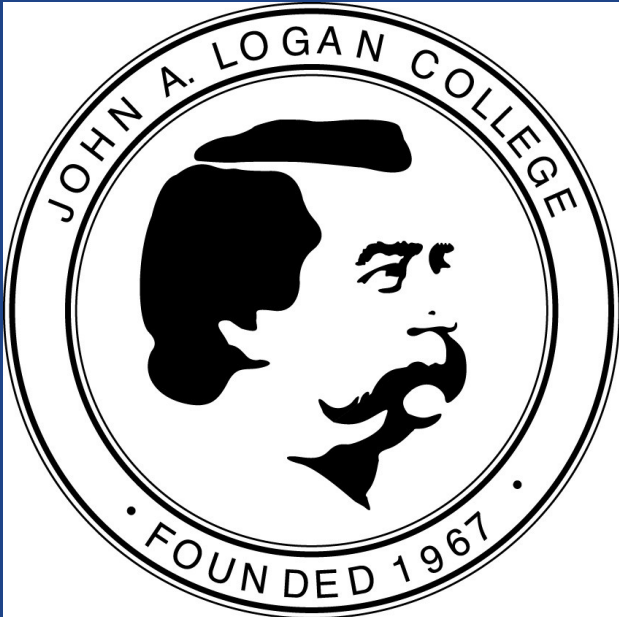
<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
Jason Holm	Lifeguard	01/16/2024
Makayla Carlton	Lifeguard	01/15/2024
Malik Jones	Lifeguard	01/16/2024
Makayla Carlton	Swim Instructor	01/20/2024
Jeffery Lewis	Personal Trainer	11/15/2023
Allan Ninness	Workforce Education Trainer	10/27/2023
Adam Farger	Workforce Education Trainer	01/03/2024
Gilbert Brooks Kohler	MLHS Instructor	01/03/2024
Edwina Carter	Logan Academy Instructor	01/24/2024

F. Volunteers

<u>Name</u>	<u>Type</u>	<u>Effective Date</u>
Jessica Allee	Harrison-Bruce Historical Village	01/08/2024

New Business Item 9.A

Board Policy Revisions



**JOHN A. LOGAN COLLEGE
NEW BUSINESS**

9.A – Board Policy Revisions

1. BACKGROUND INFORMATION

The Board Policy Committee met on February 14, 2024, to review revisions to seven Board Policies, which were all approved for first reading:

Board Policy 8317 – Title IX
Board Policy 8312 – Title IX for Students
Board Policy 8242 – Transferring Credit to John A. Logan College
Board Policy 8210 – College-Level Examination Program
Board Policy 8220 – Proficiency Credit
Board Policy 8240 – Acceptance of Vocational Credit
Board Policy 8241 – Accepting Advanced Placement

3. RECOMMENDATION

The revisions are submitted to the Board of Trustees and College employees for first reading and will be presented for final action at the March 26, 2024, Board of Trustees meeting.

Staff Contact: President Kirk Overstreet

Summary of Proposed Revisions to Board Policy *presented to the Board of Trustees*

February 26, 2024 (First Reading)
March 26, 2024 (Final Action)

Policy #	Policy Title	Comments
8317	Title IX	New language to reduce policy length. Details will be moved to Administrative Procedure.
8312	Title IX for Students	Recommend deleting policy.
8242	Transferring Credit to John A. Logan College	Update title and policy language and move details to Admin. Procedures 803 (Transfer Credit) and 804 (Prior Learning Credit).
8210	College-Level Examination Program	Merge details into Admin. Procedures 803 and 804, and delete policies.
8220	Proficiency Credit	
8240	Acceptance of Vocational Credit	
8241	Accepting Advanced Placement	

Title IX**8317**

John A. Logan College is committed to maintaining a safe and healthy educational and employment environment that is free from discrimination, harassment, and other misconduct on the basis of sex, which includes sexual orientation and gender-related identity. The College prohibits all forms of sex-based misconduct, including but not limited to sex discrimination, sexual harassment, sexual violence, domestic violence, dating violence, and stalking. The College also prohibits discrimination and harassment on the basis of sex, sexual orientation, gender-related identity and expression, pregnancy, and parental status under its policy of Equal Educational Opportunity.

It is the policy of John A. Logan College to comply with the Violence Against Women Reauthorization Act of 2013, Title IX of the Education Amendments of 1972, Title VII of the Civil Rights Act of 1964, the Illinois Human Rights Act, the Clery Act and the Illinois Preventing Sexual Violence in Higher Education Act, and all other applicable laws and local ordinances regarding unlawful sex-based discrimination, harassment or other misconduct.

The College's Policy applies to all members of the College community, including students, employees, contractors, visitors, and third parties whenever the misconduct occurs on College property or off College property in the event that the conduct was in connection with a College or College-recognized program or activity, or otherwise has a connection to the College.

Individuals found to have engaged in prohibited sex-based misconduct will be subject to disciplinary action, up to and including termination and/or expulsion from the College.

As required under Title IX, the College does not discriminate on the basis of sex in the education program or activity that it operates. This requirement not to discriminate extends to admission and employment.

The College has designated the Assistant Provost of Academic Affairs as the Title IX Coordinator. Inquiries concerning the application of Title IX may be referred to the Title IX Coordinator or Title IX Deputy Coordinators designated within Administrative Procedure 835.

PURPOSE

~~In accordance with the Violence Against Women Reauthorization Act of 2013, Title IX of the Education Amendment of 1972, Title VII of the Civil Rights Act of 1964, the Illinois Human Rights Act, the Clery Act and the Illinois Preventing Sexual Violence in Higher Education Act, all of which prohibit discrimination based upon sex, including but not limited to sexual assault and other forms of sexual misconduct and/or reporting of such acts. John A. Logan College (College) is committed to maintaining a safe and healthy educational and employment environment that is free from sexual misconduct sexual assault, domestic violence, dating violence and stalking and adopts the following standards of conduct for all members of the College community, including employees, students, contractors and visitors.~~

STATEMENT OF POLICY

~~Our community expects that all interpersonal relationships and interactions — especially those of an intimate nature — be grounded in mutual respect, open communication, and clear consent.~~

~~To this end, Sexual Assault, Domestic Violence, Dating Violence and Stalking, are unacceptable and are not tolerated at John A. Logan College. These terms are defined below in “Definitions of Prohibited Conduct.” Retaliation, as defined below, is also prohibited.~~

~~The College encourages anyone who has been subjected to Sexual Assault, Domestic Violence, Dating Violence and/or Stalking to seek appropriate help and to report the incident promptly to the police and/or College officials. The College has professional staff that will assist students, faculty and/or staff members to get help, including immediate medical care, counseling and other essential services. Specific policies, methods for reporting, including confidential reporting, and resources are described below.~~

~~As a general matter, The College will take prompt action to investigate reports of Sexual Assault, Domestic Violence, Dating Violence and/or Stalking and, where appropriate, to impose sanctions. The applicable procedures will depend on whether the alleged offender is a student, faculty, or staff member.~~

~~Students, faculty, and staff who violate this Policy may face discipline up to and including expulsion or termination as outlined below.~~

~~The College's Policy applies to students, employees, contractors, or third parties whenever the misconduct occurs:~~

~~A. On College property; or~~

~~B. Off College property if;~~

- ~~• The conduct was in connection with a College or College-recognized program or activity; or~~
- ~~• Otherwise has a connection to the College.~~

~~Sexual Assault is an extreme form of sexual harassment. For more information about sexual discrimination and harassment, which is also prohibited by the College's policies, please see the Policy on Sexual Harassment. If a report includes allegations of Sexual Assault, Domestic Violence, Dating Violence or Stalking, then the process and procedures set forth in this Policy will be followed in the assessment, investigation and resolution of the complaint. In no event shall a complaint proceed simultaneously through more than one internal College procedure.~~

DEFINITIONS

Consent: ~~Consent is knowing, voluntary and clear affirmative permission by word or action, to engage in mutually agreed upon sexual activity. Consent may not be inferred from silence, passivity, or a lack of active resistance. Past consent to sexual activities, or a current or previous dating relationship, does not imply ongoing or future consent. Consent to some sexual contact (such as kissing or fondling) cannot be presumed to be consent for other sexual activity (such as intercourse). Consent may be withdrawn at any time. A person may be incapable of giving consent due to the person's age, use of drugs or alcohol, or because an intellectual or other disability prevents the person from having the capacity to give consent. The existence of consent is based on the totality of the circumstances, including the context in which the alleged incident occurred. Coercion, force or the threat of either invalidates consent.~~

Dating Violence: ~~The term dating violence means violence committed by a person 1) who is or has been in a social relationship of a romantic or intimate nature with the victim, and 2) where the existence of such a relationship shall be determined based on a consideration of the length of the relationship, the type of relationship, and the frequency of interaction between the persons involved in the relationship.~~

Domestic Violence: ~~Includes felony or misdemeanor crimes of violence committed by a current or former spouse or intimate partner of the victim, by a person with whom the victim shares a child in common, by a person who is cohabitating with or has cohabitated with the victim as a spouse or intimate partner, by~~

a person similarly situated to a spouse of the victim under the domestic or family violence laws of the State of Illinois, or by any other person against an adult or youth victim who is protected from that person's acts under the domestic or family violence laws of the State of Illinois.

Incapacitated or Incapacitation: An individual who is incapacitated is unable to give consent. States of incapacitation include sleep, unconsciousness, intermittent consciousness, or any other state where the individual is unaware that sexual contact is occurring. Incapacitation may also exist because of a mental or developmental disability that impairs the ability to consent to sexual contact.

Alcohol or drug use is one of the prime causes of incapacitation. Where alcohol or drug use is involved, incapacitation is a state beyond intoxication, impairment in judgment, or "drunkenness." Because the impact of alcohol or other drugs varies from person to person, evaluating whether an individual is incapacitated, and therefore unable to give consent, requires an assessment of whether the consumption of alcohol or other drugs has rendered the individual physically helpless or substantially incapable of:

- Making decisions about the potential consequences of sexual contact;
- Appraising the nature of one's own conduct;
- Communicating consent to sexual contact; or
- Communicating unwillingness to engage in sexual contact.

Where an individual's level of impairment does not rise to incapacitation, it is still necessary to evaluate the impact of intoxication on consent. In evaluating whether consent was sought or given, the following factors may be relevant:

- Intoxication may impact one's ability to give consent and may lead to incapacitation (the inability to give consent).
- A person's level of intoxication is not always demonstrated by objective signs; however, some signs of intoxication may include difficulty walking, poor judgment, difficulty communicating, slurred speech, or vomiting.
- An individual's level of intoxication may change over a period of time based on a variety of subjective factors, including the amount of substance intake, speed of intake, body mass, and metabolism.

No matter the level of an individual's intoxication, if that individual has not affirmatively agreed to engage in sexual contact, there is no consent.

Anyone engaging in sexual contact must be aware of both their own and the other person's level of intoxication and capacity to give consent. The use of alcohol or other drugs can lower inhibitions and create an atmosphere of confusion about whether consent is effectively sought and freely given. If there is any doubt as to the level or extent of one's own or the other individual's intoxication or incapacitation, the safest course of action is to forgo or cease any sexual contact. An individual's intoxication is never an excuse for or a defense to committing sexual assault and it does not diminish one's responsibility to obtain consent.

Retaliation: Any form of retaliation, including intimidation, threats, harassment and other adverse action taken or threatened against any complainant or person reporting or filing a complaint alleging sexual discrimination, harassment or misconduct or any person cooperating in the investigation of such allegations (including testifying, assisting or participating in any manner in an investigation) is strictly prohibited. Action is generally deemed adverse if it would deter a reasonable person in the same circumstances from opposing practices prohibited by the College's Policy. Retaliation may result in disciplinary or other action independent of the sanctions or interim measures imposed in response to the allegations of sexual discrimination, harassment or misconduct.

Sexual Assault: Any nonconsensual sexual act proscribed by Federal, tribal, or State law including when the victim lacks capacity to consent, including both sexual intercourse without consent and sexual contact without consent.

~~Sexual Intercourse without Consent means having or attempting to have sexual intercourse with another individual without consent as defined below. Sexual intercourse means vaginal or anal penetration, however slight, with any body part or object, or oral penetration involving mouth to genital contact.~~

~~Sexual Contact without Consent means having sexual contact with another individual without Affirmative Consent, as defined below. Sexual contact means the touching of the person's breasts, anal, groin or genital areas, or other intimate body parts for the purpose of sexual gratification.~~

~~**Sexual Exploitation:** Occurs when a person takes non-consensual or abusive sexual advantage of another for anyone's advantage or benefit other than the person being exploited, and that behavior does not meet the definition of sexual assault. Sexual exploitation includes prostituting another person, non-consensual visual or audio recording of sexual activity, non-consensual distribution of photos or other images of an individual's sexual activity or intimate body parts with an intent to embarrass such individual non-consensual voyeurism, knowingly transmitting HIV or a sexually transmitted disease to another, or exposing one's genitals to another in non-consensual circumstances.~~

~~**Sexual Misconduct:** Includes sexual assault, sexual exploitation, dating violence, domestic violence, sexual violence and stalking.~~

~~**Sexual Violence:** Physical sexual acts perpetuated against a person's will or where a person is incapable of giving consent (e.g. due to the person's age, use of drugs or alcohol, or because an intellectual or other disability prevents the person from having the capacity to give consent). Sexual violence includes, but is not limited to, rape, sexual assault, sexual battery, sexual abuse and sexual coercion.~~

~~**Stalking:** Engaging in a course of conduct directed at a specific person that would cause a reasonable person to: 1) fear for his or her safety or the safety of others; or 2) suffer substantial emotional distress.~~

~~**Threat:** Any oral or written expression or gesture that could be interpreted by a reasonable person as conveying intent to cause harm to persons or property.~~

ADMINISTRATION

The College has designated the **following** Title IX Coordinators:

Title IX Coordinator for Students

Assistant Provost for Student Affairs

700 Logan College Road

Cartersville, IL 623918

Telephone: 618-985-2828, Ext. 8101

Email: titleixforstudents@jalc.edu

Title IX Coordinator for Faculty and Staff

Office of Human Resources

700 Logan College Rd,

Cartersville, IL 62918

Telephone: 618-985-2828, Ext. 8589

Email: titleixforstaff@jalc.edu

Responsibilities of the Title IX Coordinator include:

- ~~Overseeing the College's response to all Title IX reports and complaints and identifying and addressing any patterns or systemic problems revealed by such reports and complaints.~~
- ~~A Title IX complaint includes complaints alleging sexual discrimination, including sexual harassment as well as sexual misconduct, sexual violence, sexual assault, domestic violence,~~

~~dating violence and stalking (as those terms are defined herein) which involve a College student, visitor or employee.~~

- ~~• Being informed of all reports and complaints raising Title IX issues, including those initially filed with another individual or office or if the investigation will be conducted by another individual or office.~~
- ~~• Ensuring that adequate training is provided to students, faculty and staff on Title IX issues.~~
- ~~• Coordinating Title IX investigations, involving employees and students, including overseeing the investigation of facts relative to a complaint and recommending appropriate sanctions against the perpetrator and remedies for the complaint.~~
 - ~~--With respect to complaints that involve a College employee, vendor or visitor, the Department of Human Resources will manage the investigation into the allegations and will recommend appropriate sanctions against the employee and interim measures, if any, for an employee.~~
 - ~~--With respect to complaints that involve a student, the Vice President for Administration or the Vice President of Student Engagement (both Deputy Title IX Coordinators) will manage the investigation and recommend appropriate sanctions against the student and interim measures, if any, for a student.~~
 - ~~--With respect to complaints that involve both a student and an employee, the Title IX Coordinator, the Department of Human Resources and the Deputy Title IX Coordinators shall jointly coordinate the investigation and interim measures.~~
- ~~• Ensuring appropriate interim measures for a student victim and/or complainant upon learning of a report or complaint of sexual misconduct.~~
- ~~• Ensuring that appropriate policies and procedures are in place via campus police for working with law enforcement and coordinating services with local victim advocacy organizations and services providers, including rape crisis centers.~~
- ~~• Promoting an educational and employment environment which is free of sexual discrimination, harassment and gender bias.~~

The College has designated ~~Title IX Deputy Coordinators provided in Appendix A.~~

Responsibilities of the Title IX Deputy Coordinators:

- ~~• Working in conjunction with the Title IX Coordinator to ensure compliance for matters involving students, including assistance with coordination of training, education, communications, and administration of complaint procedures for complaints against students.~~
- ~~• Inquiries concerning the application of Title IX may be referred to the Title IX Coordinator or to the United States Department of Education's Office for Civil Rights:~~

~~Office for Civil Rights, Chicago Office U.S. Department of Education Citigroup Center
500 W. Madison Street. Suite 1475
Chicago, IL 60661-4544
Telephone: (312) 730-1560 Email OCR.Chicago@ed.gov~~

OPTION FOR ASSISTANCE FOLLOWING AN INCIDENT OF SEXUAL ASSAULT

Immediate Assistance

- On and Off Campus Counselors and Advocates. Attached as Appendix A—Resource and Referral Options, find a list of on and off campus counselors and advocates that can provide an immediate confidential response for employees and students in an emergency situation.
- Emergency Response. Anyone who experiences or observes an emergency situation should immediately call 911 and/or the College Police Department at 618-985-5550.
- Off-Campus Health Care Options. Victims may seek treatment for injuries, preventive treatment for sexually transmitted disease, and other health services by contacting the providers identified on Appendix A—Resource and Referral Options.

Ongoing Off-Campus Counseling, Advocacy and Support for Students and Employees. This information can also be found at Appendix A—Resource and Referral Options.

REPORTING AND CONFIDENTIALLY DISCLOSING SEXUAL ASSAULT

The College encourages all victims of sexual assault (and bystanders), to talk to somebody about what happened so that victims (and bystanders) can get the support they need and so that the College can respond appropriately. Different employees on campus have different abilities to maintain a victim's confidentiality:

- Some employees are required to maintain complete or near complete confidentiality;
- Some employees are required to report all the details of an incident (including identities of the victim and alleged perpetrator) to the Title IX Coordinator. A report to these employees, called "Responsible Employees," constitutes a report to the College and generally obligates the College to investigate the incident and take appropriate steps to address the situation.

The various reporting and confidential disclosure options available are set forth in further detail below:

PRIVILEGED AND CONFIDENTIAL COMMUNICATIONS

Confidential Counselors. Professional, licensed counselors who provide mental health counseling (including those counselors who act in that role under the supervision of a licensed counselor (referred to as Counselors) are not required to report any information about an incident to the Title IX Coordinator without a victim's permission. Contact information for such confidential Counselors is included in Appendix A Notification of Rights and Options.

A victim who speaks to a confidential Counselor must understand that, if the student victim wants to maintain confidentiality, the College's ability to conduct an investigation into the particular incident or pursue disciplinary action against the alleged perpetrator(s) may be diminished.

Even so, these Counselors will still assist the victim in receiving other necessary protection and support, such as student victim advocacy, academic support or accommodations, disability, health or mental health services, and changes to living, working or course schedules. A student victim who at first requests confidentiality may later decide to file a complaint with the College or report the incident to law enforcement, and thus will have the incident fully investigated. These counselors will provide the victim with assistance if the victim wishes to do so.

Note: While these Counselors may maintain a victim's confidentiality vis-a-vis the College, they may have reporting or other obligations under state law. Any College employee who suspects or receives knowledge that a minor student may be an abused or neglected child or, for a student aged 18 through 21, an abused or neglected individual with a disability, is required to:

1) immediately report or cause a report to be made to the Illinois Department of Children and Family Services (DCFS) on its Child Abuse Hotline; and 2) follow directions given by DCFS concerning filing a written report within 48 hours with the nearest DCFS field office. Also note: If the College determines that the alleged perpetrator(s) pose(s) a serious and immediate threat to the College community, College Police may be called upon to issue a timely warning to the community. Any such warning will not include any information that identifies the victim.

REPORTING TO "RESPONSIBLE EMPLOYEES"

A College employee who has the authority to redress sexual harassment, including sexual assaults, who has the duty to report incidents of sexual misconduct, or who an individual could reasonably believe has this authority or duty is a Responsible Employee. Most College employees, including but not limited to supervisors, managers, coaches and faculty are responsible employees. A list of Responsible Employees is available through the Title IX Coordinators. When a victim tells a Responsible Employee about an incident of sexual harassment including sexual assault, the victim has the right to expect the College to take immediate and appropriate steps to investigate what happened and to resolve the matter promptly and equitably. A Responsible Employee must report to the Title IX Coordinator and, if applicable, all relevant details about the alleged sexual misconduct shared by the victim so that the College can determine what happened, including the names of the victim and alleged perpetrator(s), any witnesses, and any other relevant facts, including the date, time and specific location of the alleged incident.

To the extent possible, information reported to a Responsible Employee will be shared only with people responsible for handling the College's response to the report and those with a "need to know." The following categories of employees are the College's Responsible Employees:

- College Administrators
- Title IX Coordinators and Deputy Coordinators
- Supervisors and Managerial Staff
- Faculty
- Campus Police
- Coaches

A complete list is available through the Title IX Coordinators.

Before a victim or bystander reveals any information to a Responsible Employee, the employee should ensure that the victim understands the employee's reporting obligations and, if the victim wants to maintain confidentiality, direct the victim to the confidential resources referenced above.

If the victim wants to tell the Responsible Employee what happened but also maintain confidentiality, the employee should tell the victim that the College will consider the request, but cannot guarantee that the College will be able to honor it. In reporting the details of the incident to the Title IX Coordinator, the Responsible Employee will also inform the Title IX Coordinator of the victim's request for confidentiality.

STUDENT REQUESTING CONFIDENTIALITY FROM THE COLLEGE: HOW THE COLLEGE WILL WEIGH THE REQUEST AND RESPOND

If a victim discloses an incident to a Responsible Employee but wishes to maintain confidentiality or requests that no investigation into a particular incident be conducted or disciplinary action taken, the College must weigh that request against the College's obligation to provide a safe environment for all students and employees including the student victim.

If the College honors the request for confidentiality, a victim must understand that the College's ability to meaningfully investigate the incident and pursue disciplinary action against the alleged perpetrator(s) may be diminished. The College may not be able to honor a victim's request in order to provide a safe

environment for all students and employees.

The College has designated the following individual(s) to evaluate requests for confidentiality:

- Title IX Coordinator
- Provost
- Chief of Police
- Legal Counsel

If the College determines that it cannot maintain a victim's confidentiality, the College will inform the student victim at the earliest point possible and will, to the extent possible, only share information with people responsible for handling the College response and those with a "need to know."

If the College determines that it can respect a victim's request for confidentiality, the College will also take immediate action as necessary to protect and assist the student victim. If a victim's request for confidentiality limits the College's ability to formally investigate a particular allegation, the College may take steps to limit the effects of the alleged sexual discrimination, misconduct and prevent its recurrence without initiating formal action against the alleged perpetrator or revealing the identity of the student complainant. Such action may include, but is not limited to providing increased monitoring, supervision or security at locations or activities where the alleged misconduct occurred.

~~EMPLOYEE REPORTING AND DISCLOSING SEXUAL MISCONDUCT OF A STUDENT OR EMPLOYEE~~

In addition to the reporting requirements for Responsible Employees, all College employees who have information regarding sexual misconduct of a student or employee are encouraged to report it to the Title IX Coordinator or any Responsible Employee. Failure of a College employee to report sexual misconduct will subject the employee to discipline, up to and including discharge, except where the victim has requested confidentiality and reporting is not otherwise legally required.

~~OTHER PROCEDURES FOR MAKING A REPORT OF SEXUAL ASSAULT OR OTHER SEXUAL VIOLENCE, DATING VIOLENCE, DOMESTIC VIOLENCE OR STALKING~~

Although the College strongly encourages all members of its community to report violations of this policy to law enforcement, it is the victim's choice whether or not to make such a report and victims have the right to decline involvement with the local police. Campus Police will assist any victim who wants to make an investigative report. Campus Police will also assist any victim with notifying the police department where the incident occurred if they so desire. A victim can contact the Campus Police Department by calling 618-985-5550 or dial "0" from a campus phone. In the event of any emergency situation, a victim or observer should call 911 for assistance.

Campus Police has procedures in place that serve to be sensitive to those who report sexual assault, domestic violence, dating violence, and stalking, including informing individuals about their right to file criminal charges as well as the availability of medical, counseling and support services, and additional remedies to prevent contact between a complainant and an accused party, such as housing, academic, transportation and working accommodations, if reasonably available. Victims should contact the Title IX Coordinator or a Deputy Title IX Coordinator.

After an incident of sexual assault, the victim should consider seeking medical attention as soon as possible at the nearest hospital or medical facility. Victims can contact Campus for assistance if needed. Medical attention is available 24 hours a day to assist sexual assault victims. See Appendix A — Resource and Referral Options.

In Illinois, evidence may be collected even if the victim chose not to make a report to law enforcement. If the complainant desires full confidentiality he/she should speak with a confidential Counselor, a clinic nurse or an off-campus victim advocate. The College provides confidential individual counseling for

students and employees. Individuals may choose to make a confidential report with them. Campus Police does take third party reports. With the victim's permission, the confidential Counselor may file a report on the details of the incident without revealing the victim's identity to the Campus Police. The purpose of a confidential report is to attempt to comply with the victim's wish to keep the matter confidential while taking steps to ensure the safety of the victim and others. If the College honors the request for confidentiality, the victim must understand that the College's ability to meaningfully make accommodations, investigate the incident and pursue disciplinary action against the alleged offender(s) may be limited. It is important that a victim of sexual assault not bathe, douche, smoke, change clothing or clean the bed/linen/area where they were assaulted if the offense occurred within the past 96 hours so that evidence to prove the criminal activity may be preserved. In circumstances of sexual assault, if victims do not opt for forensic evidence collection, health care providers can still treat injuries and take steps to address concerns of pregnancy and/or sexually transmitted disease. Victims of sexual assault, domestic violence, stalking, and dating violence are encouraged to also preserve evidence by saving text messages, instant messages, social networking pages, other communications, and keeping pictures, logs or other copies of documents, if they have any, that would be useful to investigators or the police.

As time passes, evidence may dissipate or become lost or unavailable, thereby making investigation, possible prosecution, disciplinary proceedings, or obtaining protection from abuse orders related to the incident more difficult. If a victim chooses not to make a complaint regarding an incident, he or she nevertheless should consider speaking with someone and taking steps to preserve evidence in the event that the victim changes his/her mind at a later date.

INTERIM MEASURES

The College will remain ever mindful of the victim's well-being, and will take ongoing steps to protect the victim from retaliation or harm and work with the victim to create a safety plan. Retaliation against the victim, whether by students or College employees, will not be tolerated. The College will also:

- Assist the victim in accessing other available victim advocacy, academic support, counseling, disability, health or mental health services, and legal assistance both on and off campus.
- Provide other security and support, which could include the College obtaining a no-contact order, helping to change working arrangements or course schedules (including for the alleged perpetrator(s) pending the outcome of an investigation) or adjustments for assignments or tests; and
- Inform the victim of the right to report a crime to campus or law enforcement and provide the victim with assistance if the victim wishes to do so.

The College may not require a victim to participate in any Title IX investigation or in a disciplinary proceeding.

Because the College is under a continuing obligation to address the issue of sexual misconduct campus-wide, reports of such incidents (including non-identifying reports) will also prompt the College to consider broader remedial action such as increased monitoring, supervision, or security

at locations where the reported incident occurred; increasing education and prevention efforts, including to targeted population groups; conducting climate assessments/victimization surveys; and/or revisiting its policies and practices.

MISCELLANEOUS

Take Back the Night and other public awareness events, such as candlelight vigils, protests, survivor "speak outs" or other forums in which students disclose incidents are not considered notice to the College of sexual discrimination, harassment or misconduct for purposes of triggering its obligation to investigate

any particular incident(s). Such events may, however, inform the need for campus-wide education and prevention efforts, and the College may provide information about students' Title IX rights at these events.

Electronic Reporting: Although the College encourages victims to talk to someone, the College provides for an online system for electronic reporting for use by victims or bystanders. The system will notify the user (before s/he enters information) that entering personally identifying information may serve as notice to the College for the purpose of triggering an investigation. Electronic reports can be filed via the College's email system and callers will generally receive a response within 12 hours with a list of available resources absent an emergency. See Appendix A—Resource and Referral Options for email address.

Anonymous Reporting: The College also provides for an anonymous reporting system for victims or bystanders. See Appendix A—Resource and Referral Options for phone number.

Off-Campus Counselors and Advocates: Off-campus counselors, advocates, and health care providers will also generally maintain confidentiality and not share information with the College unless the victim requests the disclosure and signs a consent or waiver form. Contact information for such off-campus resources is at Appendix A—Resource and Referral Options.

Note. While off-campus counselors and advocates may maintain a victim's confidentiality vis-à-vis the College, they may have reporting or other obligations under state law. Clery Act Reporting Obligations: Pursuant to the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act ("Clery Act," 20 USC 1092(f)). The College maintains a public crime log and publishes an Annual Security Report ("ASR") available to all current students and employees. The ASR documents three calendar years of select campus crime statistics (including statistics regarding incidents of dating violence, domestic violence, and stalking). Security policies and procedures and information on the basic rights guaranteed to victims of sexual assault. The Clery Act also requires the College to issue timely warnings to the campus community about crimes that have already occurred but may continue to pose a serious or ongoing threat to students and employees.

TITLE IX COMPLAINT INVESTIGATION PROCEDURES

Formal Investigation Process

- ~~Initiation of Investigation by Title IX Coordinator:~~ Upon receipt of a complaint of sexual misconduct under this Policy by a student victim or complainant, the Title IX Coordinator will appoint a trained investigator who will initiate a prompt, fair, and thorough investigation. The investigation will be coordinated by the Title IX Coordinator and/or one of the Deputy Coordinators (if a student), and the College will generally conclude the investigation within 60 calendar days or less. Where the allegations are complex or other factors delay the investigative process an extension may be granted by the Title IX Coordinator.
- ~~With respect to sexual misconduct complaints that relate to a College employee, the Title IX Coordinator and Department of Human Resources will manage the investigation into the allegations made against the College employee and will recommend appropriate sanctions against the College employee. If the investigation involves both an employee or third party and a student, the Title IX Coordinator, Department of Human Resources and a Deputy Coordinator will jointly manage the investigation.~~
- ~~Interim Measures Provided:~~ During the investigation, the Title IX Coordinator and/or a Deputy

~~Coordinator (as applicable) will determine whether the victim and/or complainant receives interim measures as set forth above, and will advise the victim and/or complainant of the right to file a complaint with College Police or law enforcement agencies.~~

- ~~• Notice to Respondent of Allegations: Generally, within 10 business days of receipt of a complaint by the Title IX Coordinator, the respondent will be given written notice of the general allegations against him/her (unless release of the evidence would endanger the health or safety of victim(s) or witness(es)).~~
- ~~• Due Process Rights of Victim and/or Complainant and Respondent
 - ~~a. The victim and/or complainant and respondent will each be afforded the right to present information and witnesses relevant to his or her case.~~
 - ~~b. When the victim and/or complainant or respondent is requested to appear at an investigatory meeting or proceeding related to a complaint, he or she may be accompanied by an advisor. An advisor is defined as a family member, peer, staff/faculty member of the College, or a union representative. It does not include legal counsel or an attorney at law.~~
 - ~~c. If the respondent is a College employee, then the College may follow any employee misconduct investigation procedures outlined in other applicable employee policies or collective bargaining agreement.~~
 - ~~d. Evidence Considered: A trained investigator(s) will interview and receive evidence from the victim, complainant, respondent and any witnesses identified during the course of the investigation. The victim's prior sexual history with anyone other than the respondent will not be considered during the investigation or any proceeding related to a complaint. The mere fact of a current or previous consensual dating or sexual relationship between the victim and respondent does not itself imply consent.~~~~
- ~~• Preservation of Evidence: Any physical evidence gathered by the investigator will be preserved by Campus Police.~~
- ~~• Concurrent Criminal Investigation: The existence of a concurrent criminal investigation by law enforcement agencies will not necessarily delay or interrupt the investigation procedures outlined herein. However, the law enforcement agency may request that the College investigation be temporarily suspended. In such cases, the College will evaluate the law enforcement agency's request to determine whether and for how long to suspend its investigation.~~
- ~~• Report of Investigation: At the conclusion of the investigation, the trained investigator will prepare a thorough report outlining the complaint, investigation conducted and all relevant evidence obtained; the investigator's conclusions with an explanation of reasoning and/or support for such conclusions; and recommendations for sanctions or other remedial action as appropriate. The investigator will submit his/her report to the Title IX Coordinator and a Deputy Coordinator (if a student is involved).~~

Determination

- ~~• Determination: For student cases, the Title IX Coordinator and/or Deputy Coordinator (as appropriate) shall review the investigator's report and all evidence gathered to determine whether the student engaged in sexual misconduct in violation of College policy. The determination of violations shall be made based on the preponderance of evidence, meaning whether it is more likely than not that this policy was violated.~~

- ~~— For employee cases, the Title IX Coordinator will determine whether the employee engaged in sexual misconduct in violation of College policy.~~
- ~~• Notice to Respondent: Generally, within seven (7) business days after receipt of the investigator's report (or some reasonable extension thereof), the Title IX Coordinator or the Deputy Coordinator will notify the student via certified mail, return receipt requested, of his/her determination. If the Title IX Coordinator or Deputy Coordinator determines that the respondent has violated the College's prohibition of sexual misconduct, this notification will also advise the student respondent of
 - ~~a. Disciplinary sanctions; and~~
 - ~~b. If a student, the right to appeal the determination and sanctions in accordance with the Appeal Procedures set forth below.~~~~

~~Employee respondents may follow any appeal or grievance process under any other applicable College Policies.~~

- ~~• Notice to Victim and/or Complainant: Concurrently with the notice provided to respondent, the Title IX Coordinator or Deputy Coordinator (for students) will notify the victim and/or complainant of his/her determination. If the Title IX Coordinator or Deputy Coordinator determines that the respondent has violated the College's prohibition of sexual misconduct this notification will also advise the victim and/or complainant of:
 - ~~a. Any individual remedies offered or provided to the victim and/or complainant,~~
 - ~~b. Disciplinary sanctions imposed on the respondent that directly relate to the victim and/or complainant,~~
 - ~~c. The right to appeal the determination and sanctions in accordance with the Appeal Procedures below: and~~~~

Sanctions, Protective Actions, and Remedies

- ~~• Sanctions: Students who have violated the College's prohibition on sexual misconduct are subject to any sanctions set forth in the College's Code of Student Conduct or other Program policies, up to and including expulsion.~~
- ~~— College employee respondents who have violated the College's prohibition of sexual misconduct will be subject to disciplinary action up to and including termination.~~
- ~~• Protective Actions: The College may take protective measures as appropriate, including no-contact orders, trespass notices, or other protective measures. College Police will enforce court ordered no-contact, restraining and/or protective orders to the fullest extent.~~
- ~~• Remedies: The College will administer remedies for the victim and/or complainant depending upon the specific nature of the complaint. In addition, the College may administer remedies for the College community as a whole.
 - ~~Remedies for the victim and/or complainant may include, but are not limited to:~~
 - ~~• Assisting the victim and/or complainant to change his/her academic and/or work environment if requested and if reasonably available;~~
 - ~~• Providing an escort to ensure that the victim and/or complainant can move safely between classes, work and/or activities;~~
 - ~~• Ensuring that the victim and/or complainant and the respondent do not attend the same classes;~~~~

- Identifying counseling services;
- Identifying medical services;
- Providing academic support services, such as tutoring;
- Arranging for the victim and/or complainant to re-take a course or withdraw from a class without penalty, including ensuring that any changes do not adversely affect the victim and/or complainant's academic record; and
- Reviewing disciplinary actions taken against the victim and/or complainant to see if there is a causal connection between the harassment and the misconduct that may have resulted in the victim and/or complainant being disciplined.

Remedies for the College community as a whole may include, but are not limited to:

- Offering counseling, health, mental health, or other holistic and comprehensive victim services to all students and employees affected by sexual discrimination, harassment, and/or misconduct;
- Designating an individual from the College's counseling center to be available to assist victims of sexual discrimination, harassment and/or misconduct whenever needed;
- Developing materials on sexual discrimination, harassment and misconduct for campus-wide distribution to students, employees, and/or third parties;
- Creating a committee of students and College officials to identify strategies for preventing and addressing sexual discrimination, harassment and misconduct; and
- Conducting periodic climate surveys to identify how students and employees perceive and experience sexual discrimination harassment and misconduct at the College.

TITLE IX APPEAL PROCEDURES FOR STUDENT VICTIMS AND/OR COMPLAINANTS AND STUDENT RESPONDENTS

Appeal Request

A victim and/or complainant or a student respondent who wishes to appeal the decision reached by the Title IX Coordinator or his/her designee at the conclusion of a formal investigation must submit a written request for appeal to the Appeal Board (AB). This request must be submitted to the Title IX Coordinator within 10 business days after receipt of the Title IX Coordinator/Deputy Coordinator's letter of determination. The appeal request must be typewritten, must indicate if the requestor wishes to appear in person before the AB, and must state the grounds for appeal. Appeals must be made on the basis of one or more of the following grounds:

1. Procedural error was committed.
2. The finding of facts contained in the decision included inaccurate information.
3. Specific evidence considered during the investigation is objectionable
4. Evidence not offered during the investigation is now available. In such cases, the new evidence must be described.
5. The sanction imposed is lenient, excessive, or otherwise inappropriate.

Within 10 business days after receipt of the appeal request, the Title IX Coordinator or his designee will decide whether to grant the appeal based on whether the appeal meets one of the above enumerated grounds for appeal and shall inform the appellant by certified mail, return receipt request. If the appeal is granted, the matter will be referred to the AB, and the Hearing Procedures for the AB set forth below will be followed. In the event of an appeal, the decision(s) of the AB will be final in all cases, other than for

cases resulting in a recommendation for suspension or expulsion.

In the event a student victim and/or complainant or a student respondent does not appeal within the required 10 business day period, the decision of the Title IX Coordinator and/or Deputy Coordinator will be final.

If the victim or respondent is a College employee, then any employee misconduct appeal procedures are as outlined in other applicable College policies, including grievance procedure.

Establishment of the Standing AB

A standing AB will hear cases and make recommendations on appropriate disciplinary cases referred to it or appealed to it by student victims, complainants and/or students who are the subject of disciplinary actions involving disciplinary suspension and expulsion. The AB will be established each fall and each member shall receive training as required by law. It will be composed of the following persons to be appointed by the College President:

- Assistant Provost for Student Affairs
- Assistant Provost for Academic Affairs
- Dean for Financial Operations
- Associate Manager of Admissions and Records (alternate)
- Associate Dean for Education Technology (alternate)

None of the above-named persons may sit in any case in which they have a direct personal interest or played a role in the underlying investigation. Decisions in this regard will be made by the AB as a whole. The College President may appoint interim members as required.

Hearing Procedures for the AB

- The hearing will be closed to the public.
- The victim and/or complainant and respondent shall each be entitled to appear in person with an advisor (as defined above) and present his/her case to the AB, and call witnesses in his/her behalf. When requested by the victim, the AB shall make arrangements so that the victim and respondent do not have to be in the same room at the same time (such as by arranging for participation via videophone, closed circuit television, video conferencing, or other means).
- The hearing will begin with a presentation by the Title IX Coordinator/Deputy Coordinator of his/her determination, followed by a presentation by the appellant. The appellee may present his/her case as well.
- The Title IX Coordinator/Deputy Coordinator, appellant and appellee may present information in oral and written form, by witnesses and/or through documents. The parties will be given an opportunity to question witnesses, except that the respondent may under no circumstances personally or through his/her advisor question the victim.
- The AB reserves the right to hear the testimony of witnesses separately, so that the witnesses will not hear each other's testimonies.
- Pertinent and relevant information will be reviewed by the AB without regard for the legal rules of evidence.
- The Title IX Coordinator/Deputy Coordinator, appellant and appellee may make closing statements at the conclusion of the hearing on both the issue of misconduct and the issue of the recommended discipline.

- ~~An audio recording of the proceedings will be created and a record will be made available to either party upon request.~~
- ~~The AB will render its written decision within 10 business days after the hearing, absent extenuating circumstances. The decision will be to affirm, reverse or modify the Title IX Coordinator/Deputy Coordinator's determination as to the violation of College policy and the sanction imposed (if any).~~
- ~~If a student respondent is found not to have engaged in sexual misconduct in violation of College policy, and if coursework has been missed as a direct result of the action taken against the student respondent, appropriate action will be taken to assist the student respondent in completing the course(s).~~
- ~~In all cases other than suspension or expulsion, the decision of the AB is final.~~
- ~~If the decision of the AB is to suspend or expel the student respondent, that decision will be transmitted to the Vice President for Instructional Services. The student respondent will then have two business weeks after the decision to appeal to the Vice President for Instructional Services via the grievance procedure. The appeal/grievance will consist of the student respondent's written statement of disagreement with the decision and argument for reversal, relevant documentation and the recording or transcript of the AB hearing. The Vice President for Instructional Services will review relevant information before making a decision. The Vice President for Instructional Services will render a decision to uphold the suspension or expulsion or to take other appropriate action.~~

~~PROCEDURES GOVERNING COMPLAINTS SOLELY INVOLVING EMPLOYEES AND/OR THIRD PARTIES~~

~~An employee or third party should notify the Title IX Coordinator/Vice President for Instructional Services if he or she believes that the College, its employees or agents have engaged in sexual misconduct in violation of Board Policy.~~

~~The Title IX Coordinator/Provost will address the complaint promptly and thoroughly as follows:~~

Filing a Complaint

~~An employee or third party (hereinafter "Complainant") who wishes to avail him or herself of this procedure may do so by filing a complaint with the Title IX Coordinator Vice President or his or her designee. The Title IX Coordinator/Vice President will request the Complainant to provide a written statement regarding the nature of the complaint and will request a meeting with the Complainant. The Title IX Coordinator/Vice President shall assist the Complainant as needed.~~

Investigation

~~Each complaint shall be investigated promptly, thoroughly, impartially, and as confidentially as possible. The Title IX Coordinator/Vice President for Instructional Services or his or her designee will investigate the complaint or appoint a qualified person to undertake the investigation on his/her behalf. As a general rule, all complaints will be investigated, even when the Complainant requests that nothing be done. The investigator will inform potential complainants, complainants, and witnesses that the College prohibits any form of retaliation against anyone who, in good faith, brings a complaint or provides information to the individual investigating a complaint.~~

TRAINING, PREVENTION AND EDUCATION**For Students and Employees**

The College will review on an ongoing basis, its sexual misconduct prevention and education programming to ensure students and employees are provided substantive opportunities for training annually to learn about sexual misconduct including primary prevention, bystander intervention, risk reduction, consent, reporting methods, relevant College policies and procedures, retaliation, survivor strategies, the impact of trauma relevant definitions, and other pertinent topics. Students will also receive a copy of this Policy and the related protocols.

For Employees

The College will also provide annual survivor-centered and trauma-informed training to employees involved in: the receipt of a report of a student sexual violence; referral or provision of services to a survivor; any campus complaint resolution procedure for sexual violence.

TRAINING FOR DESIGNATED EMPLOYEES

The Title IX Coordinator, Deputy Coordinators, College Police, Responsible Employees, investigators, victim advocates, counselors, legal counsel and anyone else involved in responding to, investigating or adjudicating sexual misconduct incidents must receive education and training on primary prevention, bystander intervention, risk reduction, consent, reporting obligations, investigation procedures confidentiality requirements relevant College policies and procedures, retaliation the impact of trauma, relevant definition, and other pertinent topics. The College will annually review its training offerings to identify ways in which to enhance its effectiveness.

PUBLICATION

The College shall prominently publish on its website, timely update and make available: its comprehensive policy; student notification of rights, contact information for Title IX coordinators; confidential resources and advisors and counseling services; and an explanation of responsibilities of Title IX coordinators, responsible employees; campus Police officials and mandated reporters.

TASK FORCE

The College will also establish a campus-wide task force or participate in a regional task force focused on improving coordination between community leaders and service providers to prevent sexual violence. The task force shall meet a minimum of twice per year.

REPORTING

The College will comply with all reporting requirements established by the Board of Higher Education Act and the Preventing Sexual Violence in Higher Education Act.

ADOPTED: JANUARY 24, 2017
AMENDED: **APRIL 27, 2017**
REVIEWED: NOVEMBER 7, 2016; **MARCH 11, 2021**
LEGAL REF.: 110 ILCS 155/1 ET.SEQ.
CROSS REF.:

Title IX for Students ***8312***

~~Please Refer to Board Policy 8317 — Title IX.~~

ADOPTED: AUGUST 24, 1993

AMENDED: JUNE 23, 1998; OCTOBER 27, 2009; AUGUST 23, 2011; NOVEMBER 26, 2013; **APRIL 27, 2021**
(*CONTENT MERGED INTO BOARD POLICY 8317, TITLE IX*)

REVIEWED: **MARCH 11, 2021**

LEGAL REF.:

CROSS REF.: BOARD POLICIES 3510; 3512; 8310; 3372

Transferring Credit to John A. Logan College and Prior Learning Credit **8242**

[John A. Logan College awards credit through a variety of avenues including transfer credit from higher educational institutions, credit by examination, and prior learning experience. For a complete list of credit options and transfer credit guidelines see Administrative Procedure 803, Transfer Credit and Administrative Procedure 804, Prior Learning Credit.](#)

ACCEPTING TRANSFER CREDIT

- ~~John A. Logan College will only accept college level credits from regionally accredited institutions as recognized by the American Association of Collegiate Registrars and Admission Officers (AACRAO) and the Transfer Credit Practices guide. Regionally Accredited Institutions in this case includes institutions in candidacy status.~~
- ~~The State Seal of Bilingualism posted to a student's high school transcript will be evaluated as equivalent to two years of foreign language coursework at the college level. Credit granted will be based on foreign language course equivalencies. The student must formally request credit be awarded and applied to the college transcript within three academic years of high school graduation.~~
- ~~A student may earn a maximum of 15 credit hours through Advanced Placement Examinations. To receive credit, a student must earn a minimum score of 3, 4, or 5. It is up to the College to determine if the awarded credits are used to satisfy elective, general education, or major (program) credit.~~
- ~~University/college coursework completed outside the United States must be submitted to an organization that specializes in evaluating foreign transcripts. John A. Logan College recommends use of Educational Credential Evaluators (www.ece.org) or Educational Perspectives (www.edperspective.org) from an official evaluation of earned foreign credentials.~~
- ~~International Baccalaureate (IB) test scores may be accepted for advanced credit. Students who have taken tests may submit their scores to the Office of Admissions and Records for evaluation by appropriate departments. For scores of 4 or higher for IB diploma program subjects, credits will be accepted and evaluated to determine applicability toward degree requirements as elective, general education or major (program) credit. The amount of credit that may be awarded is subject to the same limitations as credit for advanced placement.~~

ACCEPTING MILITARY CREDIT

- ~~Credit hours will be granted for military service according to the guidelines established by American Council on Education (ACE). ACE publishes evaluations and recommendations for credit for Ratings or Military Occupational Specialties (MOS) training.~~
- ~~Decisions concerning acceptance of military credit as equivalent to a John A. Logan College courses will be determined by the Office of Admissions and Records. When necessary, a military course or prior learning experience credit(s) will also be reviewed by a faculty member responsible for instruction in the appropriate academic disciplines to determine credit to be awarded.~~

~~Transferring Credit to John A. Logan College and Prior Learning Credit~~ ~~8242~~

- ~~• Articulation decisions will be recorded on the official student record to ensure consistency in application of military credit.~~
- ~~• When the curriculum of an articulated course is updated, the military equivalencies will be reviewed and updated accordingly. Factors such as course content will be considered when making or updating articulation decisions, for example, with regard to technology or medical courses.~~

~~EVALUATION OF ACCEPTED TRANSFER CREDIT~~

- ~~• If a transfer course from another accredited institution earned more credit hours than the equivalent course at John A. Logan College, the student is given full credit for the hours earned at the former institution.~~
- ~~• If a transfer course has fewer credit hours than the equivalent at John A. Logan College, the student will be granted only the number of credit hours earned at the other institution.~~
- ~~• If a course has no John A. Logan College equivalent, the hours earned will be granted as elective hours.~~
- ~~• John A. Logan College acknowledges developmental courses taken at other regionally accredited institutions for prerequisite and placement purposes only.~~

ADOPTED: MAY 22, 2012;
AMENDED: FEBRUARY 26, 2013; JANUARY 24, 2017; FEBRUARY 28, 2017; MARCH 26, 2024 (*TENTATIVE*)
REVIEWED: NOVEMBER 7, 2016; FEBRUARY 17, 2017; FEBRUARY 14, 2024
LEGAL REF.:
CROSS REF.: **BOARD POLICY 8241, ACCEPTING ADVANCED PLACEMENT CREDIT**

College Level Examination Program**8210**

College credit may be awarded through the College Level Examination Program (CLEP).

There are two (2) types of CLEP examinations available: The CLEP General Examinations, which provide a comprehensive measure of undergraduate achievement in five (5) basic areas of liberal arts and the CLEP Subject Examinations designed to measure achievement in specified undergraduate courses offered at John A. Logan College.

All high school graduates (or the equivalent) who reside in the John A. Logan College district are eligible to participate.

CLEP examination credit will not be awarded for any course in which the student is presently enrolled. CLEP credit will also not be awarded for any equivalent course in which the student has previously received a grade or which he/she has audited.

Information on fees and testing dates and locations may be obtained from the Southern Illinois University Testing Center.

ADOPTED: OCTOBER 7, 1975
AMENDED: APRIL 1, 1980; MARCH 11, 1985; **JUNE 23, 2009**
LEGAL REF.:
CROSS REF.: ADMINISTRATIVE PROCEDURE 803

Proficiency Credit

8220

~~Proficiency exams are available in certain subject areas. A student wishing to make application to take a proficiency examination should follow the instructions outlined within Administrative Procedure.~~

ADOPTED: OCTOBER 7, 1975
AMENDED: JUNE 7, 1977; JUNE 23, 1998; APRIL 24, 2001; SEPTEMBER 22, 2009; **JANUARY 24, 2017**
REVIEWED: **NOVEMBER 7, 2016**
LEGAL REF.:
CROSS REF.: ADMINISTRATIVE PROCEDURE 804

Acceptance of Vocational Credit by Evaluation 8240

Students enrolling in vocational programs may earn credits based on prior experience as follows:

Work Experience

Appropriate work experience in which a body of knowledge or skill that is parallel to John A. Logan College vocational courses will be evaluated. Credit will be awarded when such work experience is approved by the Provost.

Technical and/or Vocational Training

A course or courses successfully completed at technical, vocational, and/or military institutions may be transferred to John A. Logan College. Credit will be awarded after review and approved by the Provost.

Experiential Credit

John A. Logan College will, upon request, evaluate formalized learning outside of the College which has been documented by an outside accrediting body (e.g., apprentice counsels, local labor unions, American Medical Association). Credit will be awarded when properly documented and approved by the Provost.

Forms and procedures for initiating requests for acceptance of vocational credit by evaluation are available in the Office of the Provost.

ADOPTED: MAY 8, 1989
AMENDED: MAY 27, 2014; SEPTEMBER 30, 2016; **JANUARY 24, 2017**
REVIEWED: **NOVEMBER 7, 2016**
LEGAL REF.:
CROSS REF.:

Accepting Advanced Placement Credit***8241***

~~A student may earn a maximum of 15 credit hours through Advanced Placement Examinations. To receive credit, a student must earn a minimum score of 3, 4, or 5. The credit does not carry a grade or grade points and is not calculated into the student's grade point average. It is the student's responsibility to submit his/her scores to the Office of Admissions and Records. It is up to the College to determine if the awarded credit is used to satisfy elective, general education, or major credit.~~

~~The credit and advanced placement will be granted in accordance with the College Board and National Merit Scholarship's AP scoring guidelines.~~

ADOPTED: OCTOBER 14, 1991
AMENDED: APRIL 24, 2001; JUNE 23, 2009; SEPTEMBER 30, 2016; **FEBRUARY 28, 2017**
REVIEWED: **FEBRUARY 17, 2017**
LEGAL REF.:
CROSS REF.: **BOARD POLICY 8242, TRANSFERRING CREDIT TO JOHN A. LOGAN COLLEGE**