

HIGHLAND COMMUNITY COLLEGE

District #519

AGENDA

Board of Trustees Meeting

November 16, 2010 – 4:00 p.m.

Robert J. Rimington Board Room (H-228)

Highland Community College Student/Conference Center

Freeport, Illinois

- I. Call to Order/Roll Call
- II. Approval of Agenda
- III. **PUBLIC HEARING – TAX LEVY**
- IV. Approval of Minutes: October 12, 2010
- V. Public Comments
- VI. Introductions
- VII. Foundation Report
- VIII. Sabbatical Report: Tony Grahame
- IX. Consent Items
 - A. Academic (None)
 - B. Administration (None)
 - C. Personnel
 - 1. Part-time Instructors/Overload (Page 1)
 - D. Financial
 - 1. Child Care/Training Center Automatic Door Closers (Page 3)
- X. Main Motions
 - A. Academic
 - 1. New Program: Paramedic Certificate (Page 5)
 - 2. New Program: Professional Tax Preparer Certificate (Page 11)
 - B. Administration
 - 1. Salaries at or Exceeding Salary Range Table Maximum (Page 27)
 - C. Personnel
 - 1. Appointment: Cafeteria Manager (Page 29)
 - 2. Appointment: Financial Aid Specialist II (Page 30)

D. Financial

1. Consideration and Action on a Resolution Providing for the Issue of \$1,750,000 General Obligation Community College Bonds, Series 2010 (Handout)
2. Education and Building Fund Levy (Page 31)
3. Insurance Levy (Page 34)
4. Audit Levy (Page 37)
5. Social Security and Medicare Levy (Page 39)
6. Payment of Bills and Agency Fund Report (Page 41)

XI. Reports

- A. Treasurer's Report: Statements of Revenue, Expenditures and Changes in the Fund Balance (Page 43)
- B. Recruitment & Retention Monitoring Report
- C. Student Trustee
- D. ICCTA Representative
- E. Administration

XII. Old Business

XIII. CLOSED SESSION

- A. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees
- B. Collective Negotiating Matters Between the Public Body and its Employees or Their Representatives

XIV. ACTION, IF NECESSARY

- A. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Specific Employees
- B. Collective Negotiating Matters Between the Public Body and its Employees or Their Representatives
 1. Faculty Contract (Handout)

XV. New Business

XVI. Dates of Importance

- A. Next Regular Board Meeting – December 21, 2010 at 4:00 p.m. in the Robert J. Rimington Board Room (H-228) in the Highland Community College Student/Conference Center
- B. Next Quarterly Board Retreat – December 1, 2010 at 8:30 a.m. in room H-206 in the Highland Community College Student/Conference Center – breakfast available at 8:00 a.m.

XVII. Adjournment

**AGENDA ITEM #IX-C-1
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

PART-TIME INSTRUCTORS/OVERLOAD

RECOMMENDATION OF THE PRESIDENT: That the part-time/overload instructors listed be approved to teach during the Fall semester of 2010.

BACKGROUND: The instructors listed on the attached have the required training and experience to teach courses offered by Highland Community College. Each course is contingent upon appropriate enrollment.

BOARD ACTION: _____

Miscellaneous Fall 2010							
First	Last	Subject	Course Title	Clock Hrs	Credit Hrs	Rate	Total Salary
Michael	Bicksler	HIST141DC	Western Civilication		3	\$496.25	\$1,488.75
Bonnie	Geisert	ENGL121WN	Rhet & Comp I		3	\$481.25	\$1,443.75
Duska	Ruter	NURS091NX	Nursing Asst. Lab	40		\$30.00	\$1,200.00
John	Sullivan	CHEM221A	Organic Chemistry I		0.9	\$1,224.30	\$1,101.87
John	Sullivan	CHEM221X	Organic Chemistry I		0.77	\$1,224.30	\$942.71
John	Sullivan	CHEM120A	General, Organic, Bio		0.97	\$1,224.30	\$1,187.57
					0.53	\$1,335.60	\$707.87
Kimberley	Lorig	LIBS199GXX	FYE		2	\$429.04	\$858.08
Connie	Visel	COMM120F	College Reading Strategies		3	\$496.25	\$1,488.75
William	Beal	PHYD121N	Phys Fit I - Wind Tech		1	\$429.04	\$429.04
Joseph	DeParasis	SPTP265WN	Stable Mgmt I		2	\$481.25	\$317.63*
Anki	Fockstedt	SPTP264A	Equine Evaluation		2	\$429.04	\$429.04*
Blythe	Hamilton	COSM180N	Intro Therapeutic Massage		2	\$444.04	\$888.08
Roger	Hicks	WELD232N	Int. Welding		3.7	\$444.04	\$1,642.95
Steven	Kocmoud	INFT147Y	Advanced Access		1	\$429.04	\$356.11*
Bruce	Pittluck	INFT133A	Adv. Word 2007		1	\$444.04	\$444.04
Bruce	Pittluck	INFT133Y	Adv. Word 2007		1	\$444.04	\$444.04
Bruce	Pittluck	INFT142Y	Advanced Excel		1	\$444.04	\$444.04
Ellen	Rice	INFT142A	Advanced Excel		1	\$1,113.00	\$1,113.00
Ellen	Rice	INFT147A	Advanced Access		0.1	\$1,113.00	\$111.30*
					0.4	\$1,224.30	\$489.72*
Georgia	Balsamo	HMEC192B	Food Sanitation		1	\$444.04	\$444.04
Georgia	Balsamo	CED020ACC	Food San Refresher	6		\$23.05	\$138.30
Janet	Checker	PERS036CCC	Basic Drawing	18		\$23.05	\$414.90
Kathy	Heid	PERS036KCC	Walk and Stretch	30		\$23.05	\$691.50
Gina	Shelley	CED016ACC	Travel Spanish	12		\$23.05	\$276.60
Sharon	Zigmont	HMEC192FCC	Food Sanitation		1	\$444.04	\$444.04
Anki	Fockstedt	WFD048BCC	Horse Handling				\$30.00
Cliff	Klenke	WFD048A	Solder ReQualification				\$278.24
Cliff	Klenke	WFD048BCC	Solder ReQualification				\$278.24
Cliff	Klenke	WFD048C	Solder ReQualification				\$278.24
Allen	Redford	MUS172A	Applied Music Minor				\$360.00
Dagny	Brandt	MUS171A	Applied Music Major				\$3,240.00
Jody	Brubaker	MUS171A	Applied Music Major				\$720.00
Ken	Eicholz	MUS171A	Applied Music Major				\$720.00
John	Hartman	MUS171A	Applied Music Major				\$360.00
Chris	Parkinson	MUS171A	Applied Music Major				\$720.00
Dagny	Brandt	MUS172A	Applied Music Minor				\$360.00
Gary	Brubaker	MUS172A	Applied Music Minor				\$180.00
Jody	Brubaker	MUS172A	Applied Music Minor				\$360.00
Chris	Parkinson	MUS172A	Applied Music Minor				\$1,080.00
Nadia	Wirchnianski		Chorale Accompanist				\$1,200.00
Nel	Allison		Children's Choir Accompanist				\$560.00
Diane	Deietmeier		Children's Choir Director				\$2,912.00
*pro rated based on students							

**AGENDA ITEM #IX-D-1
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

CHILD CARE/TRAINING CENTER AUTOMATIC DOOR CLOSERS

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approve the use of Agency funds for the expense of purchase and installation of two (2) automatic door closers at the Child Care/Training Center, as required by the State Fire Code, at a quoted price of \$648.00. Funds for this purpose are available through the shared Agency fund.

BACKGROUND: The State Fire Marshall's Office recently performed the annual safety inspection for the Child Care/Training Center, which is owned by HCC but occupied and run by the YMCA. In his inspection, he noted that, due to a change in the requirements, there are two doors that require door closers for fire safety that currently do not have them. This requires the purchase and installation of two (2) automatic door closers quoted at a price of \$648.00 to bring the building into compliance. The YMCA Board of Directors has approved the use the shared Agency fund for such an expense.

BOARD ACTION: _____



4497 South Park Road
Freeport, IL 61032-9327
815.235.9690 Freeport
815.961.9192 Rockford

October 20, 2010

Attn: Kurt Simpson

Highland Community College
2998 W. Pearl City Rd.
Freeport, IL 61032

Dear Kurt,

I appreciate the opportunity to bid the following project.

To install two door closers at the YMCA childcare facility.

Labor Total \$220.00 - (not to exceed)

Material Total \$428.00 – material to be purchased from Security Builders and paid by HCC.

Thank you

Nathan Meier
Gitz-Meier Remodeling Contractors Inc.

**AGENDA ITEM #X-A-1
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

**NEW PROGRAM
PARAMEDIC CERTIFICATE**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approve the new Paramedic Certificate program.

BACKGROUND: The Paramedic Certificate option will allow rural Emergency Medical Technicians (EMTs) an opportunity to get an education for those not desiring the AAS EMT degree at this time. With the Paramedic Certificate, students who complete the four-semester program will be able to sit for the certification and state licensure exams. This entry level health care occupational program would meet a niche in our region, and clearly fits within the mission of the College.

(Attached is a copy of the "Feasibility analysis" done for Paramedic Certificate program.)

If approved by the Highland Board of Trustees, the program will be submitted to ICCB for approval.

BOARD ACTION: _____

Program Approval Manual
July 2008
Form 21
(July 2001)

Illinois Community College Board

REASONABLE AND MODERATE EXTENSION REQUEST
(submit one copy)

COLLEGE NAME Highland Community College 5-DIGIT COLLEGE # 51901
CONTACT PERSON Cassie Mekeel PHONE # 815-599-3679
E-MAIL cassie.mekeel@highland.edu FAX # 815-599-3537

PROPOSED REASONABLE AND MODERATE EXTENSION:

TITLE: Paramedic Certificate CREDIT HOURS 49

EXISTING/PARENT PROGRAM:

TITLE: Emergency Medical Technician AAS PREFIX/# 3090/425

PLEASE ATTACH THE FOLLOWING ITEMS:

1. **A description of employment objectives/program purpose** for both:
the proposed reasonable and moderate extension
the existing parent program
2. **Copies of the term-by-term sequence of courses** for both:
the proposed reasonable and moderate extension
the existing parent program
3. **Labor market need information**, including employment projections and completer data
(as applicable from surrounding districts) supporting need for the proposed reasonable
and moderate extension, or alternative labor market data as available.
4. **A description of approval/accreditation procedures** if this extension requires approval
or review by other agencies or professional or regulatory entities.
5. **Course forms** (Form 11) in duplicate to add any new courses to the curriculum.
6. **Form 22** completed in duplicate.

SIGNED _____ DATE _____
College Official Responsible

ICCB USE ONLY: REVIEWED BY _____ Date _____ APPROVED BY _____ Date _____
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1. **A description of employment objectives/program purpose for both:**
 - a. The proposed certificate option will allow rural EMT's an opportunity to get an education for those not desiring the AAS EMT degree at this time. Fire department/ambulance services often times will pay for their EMT's tuition, but are not interested in paying for the whole AAS EMT degree. With the Paramedic certificate, students who complete the four semester program will be able to sit for the certification and state licensure exams. A unique feature is that the development of this EMT program in northwest Illinois would further establish a 'health care pipeline' for potential occupational workers in our region. We will also incorporate clinical practicums in our three county area, providing access to this program throughout Highland's district, thereby providing optimal experiences for our students, optimal opportunities for rural ambulance providers, and optimal potential for employment at our regional ambulance services and fire departments. Students completing this program, after certification, would also be well prepared to seek employment in other regions. Further, students completing this program and receiving state licensure would have a head start at application for paid firefighter positions.
 - b. The existing parent programs purpose is to meet emerging needs in our region for emergency medical technicians and augment required paramedic training required by local fire districts. Upon completion of the AAS in EMT, the graduate would be able to successfully take certification and state licensure exams in this health care specialty. Also, with this EMS program at Highland Community College students will have many links to our nursing courses. Students will interface with nursing students, both ADN and PN students, and our medical assistant students in our nursing lab environment and in community practicum settings. With the AAS in EMT students wanting to further their education at HCC would already have some of the basic coursework completed. With this degree the hope is that it may trigger an interest in pursuing other health care professions, such as nursing, also in need of personnel.
2. **Copies of the term-by-term sequence of courses for both:** See attached
3. **Labor market need information:**
 - a. Supply and demand of EMS workers in our workforce investment area (LWA 4) is approximately 2 workers per year, with 50% as growth, but this occupational group is expected to have an annual average growth rate of 1 %. Further, when looking at firefighters in our region, who are required to have EMS Paramedic training, there are approximately 10 worker positions per year with about 30% related to growth; the overall growth rate is slightly over 1 %. In adjoining workforce investment areas to the immediate east (LWA 3), projections for these EMS workers equal approximately 11 workers per year, with growth numbers accounting for 77 % of this, and an average growth rate of 2.3 %; firefighter projections are 18 openings per year, with 38.9 % related to growth, with an overall growth rate of 1.7%. At our immediate south (LWA 12), new positions

equate to 4 workers per year, with growth accountable for 50% of this number, with an average annual growth rate of 1.1%; firefighter projections are about 9 openings per year with 33.3% related to growth, with an overall growth rate of 1.1%. [source:

http://wic.ilworkinfo.com/occupation_onet.asp?session=occdetail_lms&geo=1715000040]

- b. In light of these supply and demand data, market projections are more noteworthy, particularly in light of recent issues with homeland security; the U.S. Department of Homeland Security provides training and ongoing updates to further develop emergency responders (source: <http://www.dhs.gov/xfrstresp/>). According to the U.S. Department of Labor (<http://www.bls.gov/oco/ocos101.htm>), the occupational field of EMTs and paramedics is projected to faster than the average for other occupational groups. Regionally, local ambulance providers and fire departments are seeking qualified applicants; further, rural ambulance districts are in a crisis with a critical lack of EMS providers [sources: <http://www.msnbc.msn.com/id/12852568/>, <http://www.iira.org/research/abstracts/10.asp>] .
- c. In light of the critical shortage of EMS providers in rural areas within our HCC region, this Paramedic certificate will fill a critical need. It should provide rural residents with an opportunity to enter the local ambulance/fire system and may trigger interest in someday coming back and pursuing the AAS in EMT degree or other health care professions, such as nursing.
- d. This entry level health care occupational program would meet a niche in our region, and clearly fits within the mission of Highland Community College – ‘to shape the future of our communities by providing quality education and learning opportunities through programs and services that encourage the growth of the people of northwestern Illinois’. Further, it would again foster the continuation of a strong partnership with local healthcare organizations and EMS providers in meeting workforce needs and opportunities for their entry level employees. Additionally, our regional vocational training programs would also benefit from this new program.

4. A description of approval/accreditation procedures: None at this time

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

	Course Prefix/#	Course Title	Asterick New Courses	Credit Hours	Lecture Contact Hours	Lab Contact Hours
General Education Courses (required coursework)						
Total				0	0	0
Career and Technical Education Courses (required coursework)	NURS 196	EMT – Basic		6	4.5	3
	NURS 112	EMT – Paramedic I		11	8	6
	NURS 113	EMT – Paramedic II		12	8	8
	NURS 114	EMT – Paramedic III		8	4	8
	NURS 115	EMT – Paramedic IV		12	8	8
Total				49	32.5	33

Work-based Learning Courses	
Total	0
Electives	0
Total	
TOTAL CREDIT HOURS REQUIRED FOR COMPLETION	
	49

**AGENDA ITEM #X-A-2
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

**NEW PROGRAM
PROFESSIONAL TAX PREPARER CERTIFICATE**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approve the new Professional Tax Preparer Certificate program.

BACKGROUND: The Professional Tax Preparer Certificate program provides students with a broad understanding of individual and business tax issues. At the beginning of the current year, the IRS announced that paid tax return preparers must now register with the IRS. In addition, paid tax return preparers who are not already attorneys, certified public accountants or enrolled agents must also pass IRS tax competency tests. Students will learn the specific technical skills that are needed to function as income tax preparers, and will be trained to prepare clients' individual and business federal income tax returns.

(Attached is a copy of the "Feasibility analysis" done for Tax Preparer Certificate program.)

If approved by the Highland Board of Trustees, the program will be submitted to ICCB for approval.

BOARD ACTION: _____

Program Approval Manual
 July 2008
 Form 21
 (July 2001)

Illinois Community College Board

REASONABLE AND MODERATE EXTENSION REQUEST
(submit one copy)

COLLEGE NAME Highland Community College 5-DIGIT COLLEGE # 51901
 CONTACT PERSON Scott Anderson PHONE # 815-599-3604
 E-MAIL scott.anderson@highland.edu FAX # 815-599-3625

PROPOSED REASONABLE AND MODERATE EXTENSION:

TITLE: Professional Tax Preparer CREDIT HOURS 24

EXISTING/PARENT PROGRAM:

TITLE: Accounting PREFIX/# 1010-203

PLEASE ATTACH THE FOLLOWING ITEMS:

1. **A description of employment objectives/program purpose** for both:
 the proposed reasonable and moderate extension
 the existing parent program
2. **Copies of the term-by-term** sequence of courses for both:
 the proposed reasonable and moderate extension
 the existing parent program
3. **Labor market need information**, including employment projections and completer data
 (as applicable from surrounding districts) supporting need for the proposed reasonable
 and moderate extension, or alternative labor market data as available.
4. **A description of approval/accreditation procedures** if this extension requires approval
 or review by other agencies or professional or regulatory entities.
5. **Course forms** (Form 11) in duplicate to add any new courses to the curriculum.
6. **Form 22** completed in duplicate.

SIGNED _____ DATE _____
 College Official Responsible

ICCB USE ONLY:	REVIEWED BY _____	Date _____
	APPROVED BY _____	Date _____

Proposal for Reasonable and Moderate Extension
Professional Tax Preparer Certificate Program

1. The Professional Tax Preparer certificate program provides students with a broad understanding of individual and business tax issues. Students learn the specific technical skills that are needed to function as income tax return preparers, and will be trained to prepare clients' individual and business federal income tax returns.

At the beginning of the current year, the IRS announced that paid tax return preparers must now register with the IRS. In addition, paid tax return preparers who are not already attorneys, certified public accountants or enrolled agents must also pass IRS tax competency tests. At present, there are two levels of competency examination:

- (1) Wage and non-business Form 1040 series
- (2) Wage and Small Business Form 1040 series.

Prior to this change in the tax regulations, any person could prepare a federal tax return for any other person for a fee, since there were no minimum competency standards. Completion of the Professional Tax Preparer Certificate prepares students for the IRS certification exams, and assures potential employers and clients that the graduate is qualified to prepare tax returns accurately and correctly. Accordingly, graduates from the program will find better, higher paying employment opportunities in accounting offices and tax preparation companies, and will also be able to begin or advance their careers as independent professional tax preparers.

In addition to tax-specific training, students in the Certified Tax Preparer program will acquire a foundation in general accounting procedures and learn technical skills that are needed in the operation of any business or non-profit organization. These skill sets will ready the student for employment in small businesses, accounting and tax offices, governmental agencies, and for self-employment as tax preparers. Specific industries, as identified by the IDES for Workforce Investment Area 4 for *bookkeeping, accounting, and auditing clerks*, include self-employment, accounting and bookkeeping services, insurance carriers, manufacturing, hospitals, education, and others. The major employing industry for *tax preparers* is self-employment (see attached).

2. Copies of the proposed and existing programs are attached.
3. Labor market information from the Illinois Department of Employment Services – Illinois Workforce Information Center (<https://illinois.virtuallmi.com>) and the US Department of Labor predict higher than average growth rates through 2018 at the national level, the state level, and at the local (Local Workforce Area 4) level for *accountants and auditors* and *bookkeeping, accounting, and auditing clerks*. Growth rates for the *tax preparers* occupation are predicted to be lower than average. However, these predictions do not consider the effects of the new IRS registration/examination requirements on the number of qualified tax preparers in the labor pool and the improvement in job availability that will likely result. (See the attached summary information).
4. No approval or review by other agencies or regulatory entities is required.
5. One new course, ACCT 218, will be required for the program extension.

Professional Tax Preparer (New)
Certificate Program

ABOUT OUR PROGRAM

This certificate program prepares students for careers as independent tax preparers or for employment as tax specialists or bookkeepers in businesses and government agencies.

NATURE OF WORK AND EMPLOYMENT

Job positions include tax preparer, bookkeeper, office manager, payroll manager, and accounting clerk. The employment outlook for bookkeeping and accounting occupations in general is expected to grow faster than average through the year 2016, both nationally and locally. The occupational growth rate for independent tax preparers is expected to be slower than average during this period of time.

SPECIAL CONSIDERATIONS

This program develops basic specialized skills in accounting and the preparation of individual and business income tax returns. For a broader range of skills that relate to the management of an organization and to more advanced accounting issues, students should consider one of the degree programs offered in Accounting or related business areas.

PROGRAM CONTACTS

Call Highland at 815/235-6121 for the following program contacts:

Mr. Scott Anderson, Dean Business/Technology
 Mr. Craig Pence, Accounting Faculty

FIRST SEMESTER			13 Sem. Hours
	ACCT 105	Elements of Accounting	3
*	ACCT 211	Individual Income Tax	3
	INFT 140	Beginning Excel	1
	BUSN 125	Mathematics of Business	3
	BUSN 141	Business Communications	3
	(or COMM 101 or ENGL 121)		
SECOND SEMESTER			11 Sem. Hours
	INFT 131	Microsoft Word for Windows	1
	ACCT 116	Introduction to Payroll Accounting	2
**	ACCT 218	Business Income Tax	3
	INFT 180	Introduction to Info Systems	3
	ACCT 115	Computer Applications/Accounting	2
Total Hours =			24

* *Course title has changed*
 ** *New course*

Summary of Occupational Information

Tax Preparers, Bookkeeping, Accounting, and Auditing Clerks, Accountants/Accountants & Auditors

Employment levels and salaries are summarized in three parts: (1) the national level, (2) the Illinois state level, and (3) local levels (the Northern Stateline and Northwest Economic Development Regions; and Local Workforce Investment Area 4) comprising Carroll, JoDaviess, Ogle, Stephenson, and Whiteside counties.

In addition to employment projections for the *Tax Preparer* job classification, projection data for related job classifications, *Accountants/Accountants & Auditors* and *Bookkeeping, Accounting, and Auditing Clerks*, is also presented. In addition to functioning solely as paid tax return preparers, graduates from the Professional Tax Preparer Certificate program are also likely to perform general bookkeeping and accounting work in local CPA offices as well as small and medium sized businesses.

At all three levels (national, state and local), employment in the *Accountants/Accountants & Auditors* and the *Bookkeeping, Accounting, and Auditing Clerks* occupations are expected to grow at a rate that is greater than the average rate of growth for all occupations. Employment in the *Tax Preparer* occupation is predicted to have a below-average growth rate. However, this prediction was made prior to the introduction of the new IRS registration/examination requirements for tax preparers and does not consider the resulting reduction in the number of qualified tax preparers in the labor pool. This change is expected to increase employment opportunities for qualified tax preparers.

1. Employment in the United States (National Level)

Source: <http://data.bls.gov:8080/oep/servlet/oep.noeted.servlet.ActionServlet> Retrieved 09/12/2010

A. Below is report for total, all occupations sorted by job openings due to growth and replacement needs, 2008-2018.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)
	2008	2018	Number (in thousands)	Percent			
Total, all occupations	150,931.7	166,205.6	15,273.9	10.1	7.7	50,928.5	32,390

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

B. Below is the report for accountants and auditors occupation sorted by job openings due to growth and replacement needs, 2008-2018.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)	Median annual wages quartile*	Most significant source of postsecondary education or training
	2008	2018	Number (in thousands)	Percent					
Accountants and auditors	1,290.6	1,570.0	279.4	21.7	8.1	497.5	59,430	VH	Bachelor's degree

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

C. Below is the bookkeeping, accounting, and auditing clerks occupation sorted by job openings due to growth and replacement needs, 2008-2018.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)	Median annual wages quartile*	Most significant source of postsecondary education or training
	2008	2018	Number (in thousands)	Percent					
Bookkeeping, accounting, and auditing clerks	2,063.8	2,276.2	212.4	10.3	6.3	460.4	32,510	H	Moderate- term on-the- job training

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

D. Below is the "tax preparers" occupation sorted by Job openings due to growth and replacement needs, 2008-2018.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)	Median annual wages quartile*	Most significant source of postsecondary education or training
	2008	2018	Number (in thousands)	Percent					
Tax preparers	95.8	98.6	2.8	2.9	28.9	18.5	29,420	L	Moderate-term on-the-job training

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

E. Below is the accountants and auditors occupation sorted by total employment in 2008.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)	Median annual wages quartile*	Most significant source of postsecondary education or training
	2008	2018	Number (in thousands)	Percent					
Accountants and auditors	1,290.6	1,570.0	279.4	21.7	8.1	497.5	59,430	VH	Bachelor's degree

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

F. Below is the bookkeeping, accounting and auditing clerks occupation sorted by total employment in 2008.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)	Median annual wages quartile*	Most significant source of postsecondary education or training
	2008	2018	Number (in thousands)	Percent					
Bookkeeping, accounting, and auditing clerks	2,063.8	2,276.2	212.4	10.3	6.3	460.4	32,510	H	Moderate- term on-the- job training

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

G. Below is the tax preparers occupation sorted by total employment in 2008.

Detailed information about the variables displayed here are available in the [technical documentation](#). Files containing this data are available for download at <ftp://ftp.bls.gov/pub/special.requests/ep/ind-occ.matrix/>.

Occupation	Employment (in thousands)		Employment Change, 2008-2018		Percent self- employed, 2008	Job openings due to growth and replacement needs, 2008-2018 (in thousands)	2008 Median annual wages (Dollars)	Median annual wages quartile*	Most significant source of postsecondary education or training
	2008	2018	Number (in thousands)	Percent					
Tax preparers	95.8	98.6	2.8	2.9	28.9	18.5	29,420	L	Moderate-term on-the-job training

* VH = Very High; H = High; L = Low; VL = Very Low; n.a. = not available

II. Statewide Employment in Illinois

Source: <http://www.workforceinfo.state.il.us/Occupations.asp?Cluster=04> Retrieved 09/12/2010

- A. Accountants and Auditors.** Examine, analyze, and interpret accounting records for the purpose of giving advice or preparing statements. Install or advise on systems of recording costs or other financial and budgetary data.

Illinois Statewide Wage and Employment Information:

Salary (Annual, 2008Q3)		Employment Projections (2006-2016)		
Entry:	\$41,800	In 2006:	60,895	
Median	\$62,292	In 2016:	70,714	
Experienced:	\$82,360	Change 2006-2016:	9,819	

- B. Bookkeeping, Accounting, and Auditing Clerks.** Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers.

Illinois Statewide Wage and Employment Information:

Salary (Annual, 2008Q3)		Employment Projections (2006-2016)		
Entry:	\$23,864	In 2006:	86,547	
Median	\$33,800	In 2016:	98,056	
Experienced:	\$40,852	Change 2006-2016:	11,509	

- C. Tax Preparers.** Prepare tax returns for individuals or small businesses but do not have the background or responsibilities of an accredited or certified public accountant.

Illinois Statewide Wage and Employment Information:

Salary (Annual, 2008Q3)		Employment Projections (2006-2016)		
Entry:	\$17,555	In 2006:	4,544	
Median	\$28,657	In 2016:	4,271	
Experienced:	\$49,543	Change 2006-2016:	-273	

III. Regional Employment in Illinois

Regional employment projections are for the Northern Stateline and the Northwest Economic Development Regions, and LWA4 (comprising Carroll, JoDaviess, Ogle, Stephenson, and Whiteside counties). Source: <http://www.workforceinfo.state.il.us/Occupations.asp?Cluster=04>. Retrieved 09/12/2010

A. Accountants and Auditors

The tables below shows the long term employment projections for Accountants and Auditors in LWA 04 and the Northern Stateline and Northwest EDR's. (Source: IL Dept. of Employment Security, Projections Unit).

Projections for LWA 04

	2006 Estimated Employment	2016 Projected Employment	Total 2006-2016 Employment Change	Annual Avg. Percent Change
Accountants and Auditors IN DEMAND	594	610	16	0.3%
All Occupations	86,772	89,089	2,317	0.3%

Projections:				
Area	2006	2016	Change 2006-2016	Average Annual Job Openings
Northern Stateline EDR	1548	1687	139	41
Wages (2008Q3):				
Area	Entry Annual Salary		Median Annual Salary	Experienced Annual Salary
Northern Stateline EDR	\$41,752		\$56,672	\$69,858

Projections:				
Area	2006	2016	Change 2006-2016	Average Annual Job Openings
Northwest EDR	1730	1813	83	38
Wages (2008Q3):				
Area	Entry Annual Salary		Median Annual Salary	Experienced Annual Salary
Northwest EDR	\$35,952		\$50,099	\$67,164

B. Bookkeeping, Accounting, and Auditing Clerks

The tables below show the long term employment projections for Bookkeeping, Accounting, and Auditing Clerks in LWA 04 and the Northern Stateline and Northwest EDR's. (Source: IL Dept. of Employment Security, Projections Unit).

Projections for LWA 04

	2006 Estimated Employment	2016 Projected Employment	Total 2006-2016 Employment Change	Annual Avg. Percent Change
Bookkeeping, Accounting, and Auditing Clerks <small>IN DEMAND</small>	1,016	1,050	34	0.3%
All Occupations	86,772	89,089	2,317	0.3%

Projections:				
Area	2006	2016	Change 2006-2016	Average Annual Job Openings
Northern Stateline EDR	2591	2801	209	61
Wages (2008Q3):				
Area	Entry Annual Salary		Median Annual Salary	Experienced Annual Salary
Northern Stateline EDR	\$24,295		\$31,458	\$37,547

Projections:				
Area	2006	2016	Change 2006-2016	Average Annual Job Openings
Northwest EDR	2818	2971	152	59
Wages (2008Q3):				
Area	Entry Annual Salary		Median Annual Salary	Experienced Annual Salary
Northwest EDR	\$20,395		\$28,892	\$34,635

C. Tax Preparers

The tables below show the long term employment projections for Tax Preparers in LWA 04 and the Northern Stateline and Northwest EDR's. (Source: IL Dept. of Employment Security, Projections Unit).

Projections for LWA 04

	2006 Estimated Employment	2016 Projected Employment	Total 2006-2016 Employment Change	Annual Avg. Percent Change
Tax Preparers	28	26	-2	-0.7%
All Occupations	86,772	89,089	2,317	0.3%

Projections:				
Area	2006	2016	Change 2006-2016	Average Annual Job Openings
Northern Stateline EDR	82	73	-9	0
Wages (2008Q3):				
Area	Entry Annual Salary		Median Annual Salary	Experienced Annual Salary
Northern Stateline EDR	\$15,139		\$18,230	\$30,552

Projections:				
Area	2006	2016	Change 2006-2016	Average Annual Job Openings
Northwest EDR	78	63	-15	-1
Wages (2008Q3):				
Area	Entry Annual Salary		Median Annual Salary	Experienced Annual Salary
Northwest EDR	\$15,101		\$15,622	\$23,192

Industries

The table below shows the industries that employed the largest number of Tax Preparers in Illinois (No data available for LWA 04, Illinois) in 2006.

Rank	Industry Title	Estimated Number of Tax Preparers Employed	Percent of Total Employment
1	<u>Self-Employed & Unpaid Family</u>	1,082	23.8%

The table below shows the industries that employed the largest number of Bookkeeping, Accounting, and Auditing Clerks in Illinois (No data available for LWA 04, Illinois) in 2006.

Rank	Industry Title	Estimated Number of Bookkeeping, Accounting, and Auditing Clerks Employed	Percent of Total Employment
1	<u>Credit Intermediation & Related Activity</u>	5,662	6.5%
2	<u>Self-Employed & Unpaid Family</u>	4,177	4.8%
3	<u>Merchant Wholesalers, Durable Goods</u>	3,874	4.5%
4	<u>Specialty Trade Contractors</u>	3,519	4.1%
5	<u>Membership Organizations & Associations</u>	2,995	3.5%
6	<u>Merchant Wholesalers, Nondurable Goods</u>	2,467	2.9%
7	<u>Insurance Carriers & Related Activities</u>	2,379	2.8%
8	<u>Management of Companies and Enterprises</u>	2,366	2.7%
9	<u>Real Estate</u>	1,590	1.8%
10	<u>Hospitals</u>	1,589	1.8%

From Illinois Workforce Info Center (WIC)

From the Career Information System at the Illinois Career Resource Network
(<http://www.ilworkinfo.com/icrn.htm>)

Career Info for Tax Preparers

<http://ilcis.intocareers.org/info2.aspx?FileID=Occ&FileNum=100207&TopicNum=3>

Overview

Tax preparers interview clients, review tax records, and fill out tax returns.

Albert Einstein is considered one of the smartest men who ever lived. He is the brains behind the theory of relativity, and his IQ was estimated to be between 160 and 200 (he never took an actual IQ test). Yet, as smart as he was, he was just as confused by taxes as most people. According to Einstein, "The hardest thing in the world to understand is the income tax." Perhaps it's comforting to know that even Einstein needed a little help when filling out his tax forms.

Tax preparers fill out tax returns for others for a fee. Their job is to complete all the required forms using all the possible deductions to reduce their clients' tax debt. In larger firms, some tax preparers check forms and verify tax returns prepared by others.

Tax preparers first review clients' tax records to gather information about what forms to use. They look at previous years' tax returns, wage statements, and other tax records. Then they interview clients about their work, their expenses, and their investments. They also ask about events in the previous year that might affect clients' taxes, such as a new job.

Often tax preparers can complete the return at the interview with the client. They refer to tax tables and compute tax amounts using a calculator or computer. However, complex returns require more time. Sometimes tax preparers fill out detailed data sheets to be processed later. For unusual returns, tax preparers consult tax law handbooks or bulletins. When returns are complete, tax preparers calculate their fee. They consider the complexity of the return and the time spent to complete it.

Tax preparers interpret current tax law for their clients. They also inform clients of the expected effects of new tax laws. Some tax preparers assist their clients with such matters as tax planning, recordkeeping, and audits. Tax preparers who are enrolled agents with the Internal Revenue Service (IRS) may represent their clients at audits.

Preparation

To work as a tax preparer, you must:

- have a high school diploma or GED;
- have training in tax laws;
- be organized; and
- study tax changes each year.

Education after high school

A college degree is not required. However, you need formal training in tax preparation. Community colleges and business schools provide these programs. You generally receive a certificate upon completing the course. College-level courses in economics, business, and computers can be helpful.

Work experience

While specific experience is not required, jobs working with people and paperwork are good preparation for this occupation.

On-the-job training

Employers train tax preparers in tax law, forms, and procedures. They also provide training in office procedures and tax software. Training can last up to one year.

Knowledge

Tax preparers need knowledge in the following areas:

- **Economics and Accounting:** Knowledge of producing, supplying, and using goods and services. Also includes knowledge of the methods for keeping business records.
- **Customer and Personal Service:** Knowledge of providing special services to customers based on their needs.

- Mathematics: Knowledge of the rules and uses of numbers. Areas of knowledge include arithmetic, algebra, geometry, and statistics.
- Computers and Electronics: Knowledge of computer hardware and software.
- Clerical: Knowledge of general office work such as filing and recording information.
- English Language: Knowledge of the meaning, spelling, and use of the English language.
- Law, Government, and Jurisprudence: Knowledge of laws, rules, court procedures, and the political process.

Hiring Practices

Employers may prefer to hire tax preparers who have training in accounting. Employers may also prefer applicants with a bachelor's degree. Some employers prefer to hire applicants who are enrolled agents with the Internal Revenue Service (IRS).

Employers prefer applicants who are friendly and helpful and can get along with all types of people. They also prefer applicants with good math skills who can work quickly and accurately under pressure.

Employment and Outlook

The table below provides information about the number of workers in this occupation in various regions. It also provides information about the expected growth rate and future job openings.

Location	Employment	%	Growth		Annual openings
			This occupation	All occupations	
Illinois	4,161 Medium	&	4.0%	8.7%	>>>> 85 Moderate
United States	95,820 Medium	&	2.9%	10.1%	>>>> 1,850 Few

[View graphic version](#)

Select different states

Employment

About 29 percent of tax preparers are self-employed.

Major employers:

- Accounting, auditing, and bookkeeping firms
- Tax return preparation firms

Outlook

The demand for tax preparers will be due in part to tax law changes. Frequent changes to complex laws send many people to tax preparation services for help. However, some taxpayers will use computerized tax programs rather than hire preparers. This will reduce the demand for these workers.

In Illinois, employment of tax preparers is expected to show a slower than average growth through 2018. About 90 job openings are expected each year to replace current workers who leave the occupation.

Wages

Tax preparers (SOC 13-2082)

Location	Pay Period	Wage		
		25%	Median	75%
Illinois	Hourly	\$9.64	\$14.18	\$18.65
	Yearly	\$20,064	\$29,498	\$38,794
Bloomington-Normal	Hourly	\$9.32	\$14.11	\$21.30
	Yearly	\$19,387	\$29,350	\$44,295
Champaign-Urbana	Hourly	\$9.48	\$13.69	\$18.74
	Yearly	\$19,715	\$28,488	\$38,969
Chicago-Naperville-Joliet	Hourly	\$13.14	\$15.12	\$19.53
	Yearly	\$27,323	\$31,452	\$40,617
Danville	Hourly	\$8.26	\$10.24	\$12.73
	Yearly	\$17,184	\$21,299	\$26,485
Dayton-Moline-Rock Island	Hourly	\$13.04	\$13.93	\$14.81
	Yearly	\$27,121	\$28,961	\$30,802
Decatur	Hourly	\$12.05	\$22.59	\$52.48
	Yearly	\$25,065	\$46,970	\$109,151
Kankakee-Bradley	Hourly	\$9.34	\$20.31	\$24.82
	Yearly	\$19,421	\$42,234	\$51,630
Lake County-Kaneva County	Hourly	\$10.16	\$11.48	\$13.47
	Yearly	\$21,129	\$23,862	\$28,022
Peoria	Hourly	\$7.99	\$8.22	\$10.15
	Yearly	\$16,616	\$17,110	\$21,103
Rockford	Hourly	\$12.78	\$13.94	\$15.09
	Yearly	\$26,591	\$28,993	\$31,394
Springfield	Hourly	\$8.71	\$13.07	\$14.51
	Yearly	\$18,117	\$27,177	\$30,183
St. Louis	Hourly	\$9.43	\$18.17	\$28.99
	Yearly	\$19,610	\$37,787	\$60,301
United States	Hourly	\$10.47	\$14.45	\$21.82
	Yearly	\$21,780	\$30,060	\$45,390

The minimum wage in Illinois is \$8.25 per hour. For some occupations the reported wages are less than this amount. This is because the wage information was collected before the minimum wage was raised to its current rate.

Some tax preparers work much longer hours during the busy tax season. Some may work only during tax season. Some tax preparers work on commission rather than for a wage. All of these factors affect how much tax preparers earn.

Wages vary depending on the education and experience of the tax preparer. Wages also vary by employer and area of the country.

Full-time tax preparers who work year-round usually receive benefits. Typical benefits include sick leave, paid vacation, and health insurance. Self-employed tax preparers must provide their own insurance.

Licensing / Certification

Certification is required for tax preparers who are enrolled agents. These workers can legally represent clients at audits before the IRS. To get this title, applicants must pass an exam. The written exam has four parts and lasts two days. There are no education or experience requirements for taking the exam. However, the exam covers college-level tax accounting questions. Tax preparers can learn more about the exam from any district IRS office.

**AGENDA ITEM #X-B-1
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

**SALARIES AT OR EXCEEDING
SALARY RANGE TABLE MAXIMUM**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approve the continuation of the process used in FY'09 to manage salary increases for employees that reach or exceed the maximum range on the Highland Salary Range Table. It is recommended that, if an increase to base salary causes an employee to meet or exceed their salary range maximum, half of any remaining amount of the increase after reaching maximum would be distributed to the employee as a stipend (not added to base salary) in two (2) installments (the 1st pay and the 14th pay of the employee's fiscal year).

BACKGROUND: At their February 20, 2007 Board meeting, the Board of Trustees approved Public Sector Personnel Consultants' recommended salary range placement of job classifications on the Salary Range Table for non-union administrative and support staff. On June 17, 2007, the Board of Trustees approved a process for managing future salary increases for those individuals who would reach range maximum or exceed range maximum. In FY'08, the process we used was to increase the salary to meet the range maximum and give any remaining portion of the increase that exceeded the maximum of the range in two payments, not added to the base salary. The approved process for FY'09 was to increase the salary to meet the maximum of the range and give half of any remaining portion of the increase that exceeded the maximum of the range in two payments, not added to the base salary. A process for FY'10 was not outlined because salaries were kept at the FY'09 level. If approved, this recommendation would remain in effect until changed by Board action.

BOARD ACTION: _____

Management of Salary Increases for Employees Who Reach or Exceed Maximum of Salary Range

Process: Increase the salary to meet the range maximum and give half of any remaining portion of increase that exceeds range maximum in a stipend of two payments not added to salary.

Employees who would reach range maximum with an increase:

- Increase salary to the range maximum. Give half of any additional amount of increase exceeding the range max amount in a stipend of two payments during the fiscal year. Half of the amount would be given on the 1st pay of the fiscal year and the other half on the 14th pay of the fiscal year. This stipend would be subject to regular required deductions and would be included as earned income for SURS retirement calculations.
- Gross salary would stay at the range maximum amount. The amount exceeding the range max (the stipend) would not be included in the gross salary.
- This would continue until the range of the classification changes following an internal and external market study (which will be conducted on one-third of the positions every year).

Employees whose base salaries are at or exceed range maximum without an increase:

- Their salary would remain at the prior fiscal year's base salary. They would be given half of the increase in a stipend of two payments during the fiscal year. Half of the amount would be given on the 1st pay of the fiscal year and the other half on the 14th pay of the fiscal year. The stipend would be subject to regular required deductions and would be included as earned income for SURS retirement calculations.
- Gross salary would stay at the amount at or exceeding the range maximum amount. The stipend would not be included in the gross salary.
- This would continue until the classification's range changes following an internal and external market study (which will be conducted on one-third of the positions every year).

Note:

Part-time employees' amounts will be distributed quarterly during the fiscal year using actual hours worked to figure amount.

Full-time employees' stipends will be distributed on the 1st pay and 14th pay as noted above.

BOARD ACTION: _____

**AGENDA ITEM #X-C-1
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

**APPOINTMENT
CAFETERIA MANAGER**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approve the appointment of Ms. Jocelynn Boggess-Lenoir as full-time Cafeteria Manager beginning October 18, 2010, at an FY'11 salary of \$25,500 plus appropriate fringe benefits. This exempt professional position is being filled due to the resignation of Carol Burfiendt and is within the FY'11 budget.

BACKGROUND: Ms. Boggess-Lenoir has a passion for food. She co-owns and operates Sellnoir Café in Freeport. She not only co-owns and manages this business but also functions as chef, events caterer, cashier, and dishwasher. Since September of 2009, she has also worked as Highland Cafeteria's Assistant Manager. In this role she assists with the daily operations of the college's cafeteria, menu planning, cooking, set-up and customer service for the cafeteria. Since the resignation of the Cafeteria Manager, she has assumed many of that position's responsibilities. She works with outside vendors ordering and maintaining food inventory and provides direction for cafeteria staff. She also maintains her menu-planning, serving and cooking roles as well. She currently holds an adjunct faculty position at Elgin Community College in the Culinary Arts and Hospitality department, teaching a course that provides students hands-on experience running a fine dining restaurant. The restaurant is open to the public, and Ms. Boggess-Lenoir serves a dual role of instructor and dining room manager when she teaches this course.

Ms. Boggess-Lenoir attended culinary school at Elgin Community College. Her experience in food service and working in Highland's cafeteria makes her the ideal candidate to step into the role of Cafeteria Manager.

BOARD ACTION: _____

**AGENDA ITEM #X-C-2
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

**APPOINTMENT
FINANCIAL AID SPECIALIST II**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approve the appointment of Ms. Sandra Dunmore as full-time Financial Aid Specialist II beginning November 2, 2010, at an FY'11 salary of \$37,000, with appropriate fringe benefits. This exempt professional position is being filled due to the resignation of Ms. Michelle Young and is within the FY'11 budget.

BACKGROUND: Ms. Dunmore comes to Highland having worked for 13 years for AMCORE Bank in various roles in the Accounting and Loan Review departments. She began her career with AMCORE working as a staff accountant, eventually being promoted to supervisor of that area. She was then hired in Loan Review as an analyst and eventually promoted to Loan Review Manager. In her different capacities at the bank, she managed staff, prepared loan review reports for management, regulators, and auditors, reconciled accounts and prepared regulatory reports as required by the Federal Reserve. Ms. Dunmore's career has always been in banking and accounting. Prior to her time with AMCORE, she worked in similar capacities at US Bank. She holds two bachelor's degrees, one in Business Administration with an Emphasis in Accounting from Columbia College and the other in Finance from Northern Illinois University.

Ms. Dunmore is extremely proficient with technology and detail, analytical work and also customer service, as she worked with banking customers over the years. With her background in finance, reporting and customer service, Ms. Dunmore is a superb candidate for the Financial Aid Specialist II position.

BOARD ACTION: _____

**AGENDA ITEM #X-D-2
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

EDUCATION AND BUILDING FUND LEVY

RECOMMENDATION OF THE PRESIDENT: That the Highland Community College Board approve the attached Resolution providing for the levy of educational purposes taxes in the amount of \$5,515,000 and Building purposes taxes in the amount of \$1,483,000 for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12.

BACKGROUND: The Board has complied with State law in adopting a Tentative Budget, in accordance with State law allowing 30 days or more after adopting such Tentative Budget during which time the public could inspect such budget, setting a public hearing date and then approving adoption of the Official Budget after the public hearing.

A certificate of levy must be signed and delivered to each of the county clerks in District #519 on or before the last Tuesday of December 2010, which falls on the 28th this year.

BOARD ACTION: _____

RESOLUTION PROVIDING FOR LEVY OF TAXES

RESOLUTION PROVIDING FOR LEVY OF TAXES BY THE BOARD OF COMMUNITY COLLEGE DISTRICT NO. 519, COUNTIES OF STEPHENSON, OGLE, JO DAVIESS AND CARROLL, AND STATE OF ILLINOIS FOR THE YEAR 2010 TO BE COLLECTED IN THE YEAR 2011; AND THAT THE LEVY FOR THE YEAR 2010 BE ALLOCATED 50% FOR FY'11 AND 50% FOR FY'12.

WHEREAS, the Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois, has caused a budget for said College for said fiscal year to be prepared in tentative form by persons designated by said Board; and

WHEREAS, said budget in tentative form was made conveniently available to public inspection for at least thirty days prior to final action thereon; and

WHEREAS, on September 21, 2010 a public hearing was held as to such budget prior to final action thereon, pursuant to notice of such public hearing given by publication in a newspaper published in said District prior to the time of such hearing as required by law, and all other legal requirements have been complied with; and

WHEREAS, an Annual Budget which said Board deems necessary to defray all necessary expenses and liabilities of said College District and which specifies the objects and purposes for the fiscal year beginning July 1, 2010, and ending June 30, 2011, was duly adopted by Resolution of said Board passed and in effect on September 21, 2010.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by said Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois:

Section I -- That there be and there hereby is levied upon all of the taxable property of the District, at the full fair cash value thereof as equalized or assessed by the Department of Revenue, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12, as a special tax for educational purposes the sum of \$5,515,000 not including fees or costs of collection;

Section II -- That there be and there hereby is levied upon all of the taxable property of the District, at the full fair cash value thereof as equalized or assessed by the Department of Revenue, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12 as a special tax for building purposes the sum of \$1,483,000 not including fees or costs of collection;

Section III -- That the Chairman and Secretary of said Board be and they hereby are authorized to sign a certificate of levy for said District and to deliver one of such certificates to each of the county clerks of the counties in which a part of the District is situated, being the Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois, on or before the last Tuesday in December 2010, that being the 28th day of December 2010.

**AGENDA ITEM #X-D-3
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

INSURANCE LEVY

RECOMMENDATION OF THE PRESIDENT: That the Highland Community College Board approve the attached Resolution providing for a special tax levy in the amount of \$890,000 to cover the cost of purchasing insurance under 745 ILCS 10/9-107 of the Tort Immunity Act, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12.

BACKGROUND: 745 ILCS 10/9-107, Illinois Compiled Statutes states in part the following:

A local public entity may levy or have levied on its behalf taxes annually upon all taxable property within its territory at a rate that will produce a sum which will be sufficient to pay the cost of settlements or judgments under Section 9-102, to pay the costs of protecting itself or its employees against liability under Section 9-103, to pay the costs of and principal and interest on bonds issued under Section 9-105, to pay tort judgments or settlements under Section 9-104 to the extent necessary to discharge such obligations. Provided it complies with any other applicable statutory requirements, the local public entity may self-insure and establish reserves for expected losses for any liability for which the local public entity is authorized to levy or have levied on its behalf taxes for the purchase of insurance or payment of judgments or settlements under this Section. The decision of the Board to establish a reserve shall be based on reasonable evidence.

Funds raised pursuant to this Section shall be used only to purchase insurances, to purchase claims services, to pay for judgments or settlements, or to otherwise provide protection to the local public entity or its employees against liability under this Act or the Workers' Compensation, Occupational Diseases or Unemployment Insurance Acts.

BOARD ACTION: _____

**RESOLUTION PROVIDING FOR
LEVY OF TAXES FOR INSURANCE PURPOSES**

WHEREAS, the State of Illinois, in 745 ILCS 10/9-107, of the Illinois Compiled Statutes, provides that a local public entity (which includes community colleges) may levy taxes annually upon all taxable property within its territory at a rate which will produce a sum which will be sufficient to pay the costs of purchasing insurance under Sections 9-102, 9-103, 9-104 and 9-105 and 9-106; and

WHEREAS, any tax levied under these Sections shall be levied and collected in like manner with the general taxes of the entity and shall be exclusive of and in addition to the amount of tax that entity is now or hereafter be authorized to levy for general purposes under any statute which may limit the amount of tax which that entity may levy for general purposes; and

WHEREAS, the Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois has adopted a Resolution on November 16, 2010, to levy taxes to pay insurance costs of the District as described in 745 ILCS 10/9-107.

NOW, THEREFORE, BE IT AND IT HEREBY IS RESOLVED by said Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois:

Section I -- That there be and there hereby is levied upon all of the taxable property of the District, at the full fair cash value thereof as equalized or assessed by the Department of Revenue, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12 as a special tax for insurance purposes the sum of \$890,000 not including fees or costs of collection.

The levy \$890,000 consists of levies as follows:

Tort Liability	\$199,211
Unemployment Insurance	33,606
Workers' Compensation	122,856
Security/Safety Services	400,780
Legal Liability	<u>133,547</u>
Total Levy	<u>\$890,000</u>

Insurance Tax Levy Continued

Any tax levied under this Section shall be levied and collected in like manner with the general taxes of the entity and shall be exclusive of and in addition to the amount of tax that entity is now or may hereafter be authorized to levy for general purposes under any statute which may limit the amount of tax which that entity may levy for general purposes.

For purposes of the attached levy, we have included the following insurance premiums deemed to fall within the appropriate section of the State Statute.

- Unemployment Insurance
- Auto Insurance
- General Liability
- Directors' and Officers' Liability
- Umbrella
- Workers' Compensation
- Security/Safety Services
- Legal Liability

**AGENDA ITEM #X-D-4
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

AUDIT LEVY

RECOMMENDATION OF THE PRESIDENT: That the Highland Community College Board approve the attached Resolution providing for a special tax levy in the amount of \$44,000 to cover the cost of an annual audit under 110 ILCS 805/3-22.1 of the Public Community College Act of the State of Illinois, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12.

BACKGROUND: The law states the following:

The expenses of the audit and investigation of public accounts provided by this Act, whether ordered by the governing body or the Comptroller, shall be paid by the governmental unit for which the audit is made. Payment shall be ordered by the governing body out of the funds of the unit and such authorities shall make provision for payment. Contracts for the performance of audits required by this act may be entered into without competitive bidding. If the audit is made by a licensed public accountant retained by the Comptroller, the governmental unit shall pay to the Comptroller actual compensation and expenses to reimburse him for the cost of making such audit.

The governing body of any governmental unit having taxing powers may levy an auditing tax in an amount that will not require extension of such tax at a rate in excess of .005% of the value of all taxable property in the unit as equalized or assessed by the Department of Revenue. This auditing tax may be in excess of or in addition to any statutory limitation of rate or amount. Money received from the auditing tax shall be held in a special fund and used only for the payment of auditing expenses.

BOARD ACTION: _____

**RESOLUTION PROVIDING FOR
LEVY OF TAXES FOR AUDIT PURPOSES**

WHEREAS, the State of Illinois, in 110 ILCS 805/3-22.1 of the Public Community College Act of the State of Illinois, provides that a local public entity (which includes community colleges) may levy taxes annually upon all taxable property within its territory at a rate which will produce a sum which will be sufficient to pay the costs of auditing under 110 ILCS 805/3-22.1; and

WHEREAS, any tax levied under this Section shall be levied and collected in like manner with the general taxes of the entity and shall be exclusive of and in addition to the amount of tax that entity is now or hereafter be authorized to levy for general purposes under any statute which may limit the amount of tax which that entity may levy for general purposes; and

WHEREAS, the Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and the State of Illinois desires to levy taxes to pay audit costs of the District as described in 110 ILCS 805/3-22.1.

NOW, THEREFORE, BE IT AND IT HEREBY IS RESOLVED by said Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess, and Carroll, and State of Illinois:

Section I --That there be and there hereby is levied upon all of the taxable property of the District, at the full fair cash value thereof as equalized or assessed by the Department of Revenue, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12 as a special tax for audit purposes the sum of \$44,000 not including fees or costs of collection.

Any tax levied under this Section shall be levied and collected in like manner with the general taxes of the entity and shall be exclusive of and in addition to the amount of tax that entity is now or may hereafter be authorized to levy for general purposes under any statute which may limit the amount of tax which that entity may levy for general purposes.

**AGENDA ITEM #X-D-5
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

SOCIAL SECURITY AND MEDICARE LEVY

RECOMMENDATION OF THE PRESIDENT: That the Highland Community College Board approve the attached Resolution providing for a special tax levy in the amount of \$157,000 to cover the cost of Social Security and Medicare under 40 ILCS 21-101 of the Social Security Enabling Act for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12.

BACKGROUND: 40 ILCS 21-101 of the Illinois Compiled Statutes provides that a local public entity (which includes community colleges) may levy taxes annually upon all taxable property within its territory at a rate which will produce a sum which will be sufficient to pay the costs of Social Security and Medicare.

Funds raised pursuant to this section shall be used only for the stated purpose.

BOARD ACTION: _____

**RESOLUTION PROVIDING FOR
LEVY OF TAXES FOR SOCIAL SECURITY AND MEDICARE PURPOSES**

WHEREAS, the State of Illinois, in 40 ILCS 21-101, of the Illinois Compiled Statutes, provides that a local public entity (which includes community colleges) may levy taxes annually upon all taxable property within its territory at a rate which will produce a sum which will be sufficient to pay the costs of Social Security and Medicare; and

WHEREAS, any tax levied under these Sections shall be levied and collected in like manner with the general taxes of the entity and shall be exclusive of and in addition to the amount of tax that entity is now or hereafter be authorized to levy for general purposes under any statute which may limit the amount of tax which that entity may levy for general purposes; and

WHEREAS, the Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois has adopted a Resolution on November 16, 2010, to levy taxes to pay Social Security and Medicare costs of the District as described in 40 ILCS 21-101.

NOW, THEREFORE, BE IT AND IT HEREBY IS RESOLVED by said Board of Community College District No. 519, Counties of Stephenson, Ogle, Jo Daviess and Carroll, and State of Illinois:

Section I -- That there be and there hereby is levied upon all of the taxable property of the District, at the full fair cash value thereof as equalized or assessed by the Department of Revenue, for the year 2010 to be collected in the year 2011; and that the levy for the year 2010 be allocated 50% for FY'11 and 50% for FY'12 as a special tax for Social Security and Medicare purposes the sum of \$157,000 not including fees or costs of collection.

Any tax levied under this Section shall be levied and collected in like manner with the general taxes of the entity and shall be exclusive of and in addition to the amount of tax that entity is now or may hereafter be authorized to levy for general purposes under any statute which may limit the amount of tax which that entity may levy for general purposes.

**AGENDA ITEM #X-D-6
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD**

PAYMENT OF BILLS AND AGENCY FUND REPORT

RECOMMENDATION OF THE PRESIDENT: It is recommended that the Highland Community College Board approve the following resolution for the payment of the October 2010 bills.

RESOLUTION: Resolved that Jill Janssen, Treasurer, be and she is hereby authorized and directed to make payments or transfers of funds as reflected by warrants 274425 through 276199 amounting to \$2,066,943.38 and Automated Clearing House (ACH) debits W0000074 through W0000078 amounting to \$256,609.13 and Electronic Refunds of \$168,486.49 with 8 adjustments of \$1,297.68 such warrants amounting to \$2,490,741.32. Transfers of funds for payroll amounted to \$695,306.01.

BOARD ACTION: _____

**HIGHLAND COMMUNITY COLLEGE
AGENCY FUND
Balance Sheet, October 31, 2010**

	PREVIOUS BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
	-----	-----	-----	-----
US BANK	\$259,608.19	\$1,250.00	\$713.00	\$260,145.19
FIFTH THIRD	17,857.56	0.00	0.00	17,857.56
UNION LOAN AND SAVINGS	167,416.80	680.79	0.00	168,097.59
	-----	-----	-----	-----
TOTAL ASSETS	\$444,882.55	\$1,930.79	\$713.00	\$446,100.34
	=====	=====	=====	=====
1010 HCC ORCHESTRA	\$57.00			\$57.00
1011 TRANSFER FUNDS				
1012 FORENSICS SCHOLAR	924.31			924.31
1013 INTEREST ON INVEST.				
1014 TRUSTS AND AGENCIES				
1015 CARD FUND				
1016 DIST #145 ROAD AND LOT	72,400.00			72,400.00
1017 HCC ROAD AND LOT	94,969.96			94,969.96
1018 YMCA ROAD AND LOT	90,387.40	416.67		90,804.07
1019 YMCA BLDG/MAINT	32,597.92	833.33	357.00	33,074.25
1020 HCC BLDG/MAINT	44,038.82		356.00	43,682.82
1021 YMCA/HCC INTEREST	91,649.58	680.79		92,330.37
1022 HCC SECTION 125 PLAN	17,857.56			17,857.56
	-----	-----	-----	-----
TOTAL	\$444,882.55	\$1,930.79	\$713.00	\$446,100.34

**AGENDA ITEM #XI-A
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD
FY'11**

**TREASURER'S REPORT
STATEMENTS OF REVENUE, EXPENDITURES &
CHANGES IN FUND BALANCE**

- As of October 31st, we are 33% of the way into FY'11.
- At this time last year, Tuition & Fees revenue in both the Operating Funds and the Restricted Purpose Fund were at 67% and 62% of the actual year-end revenue, respectively. As of October 31st of this fiscal year, Tuition & Fees in both funds are at about 72% and 68% of the amount budgeted. This may be due to the fact that registration for spring 2011 began about one week earlier than spring 2010. This year's registration for the upcoming spring semester began October 18th. Last year's registration for the spring 2010 semester began October 26th.
- At this time last year, Corporate Personal Property Replacement Taxes were at 25% of the actual year-end revenue. Now, Corporate Personal Property Replacement Taxes are at 29% of the amount budgeted. The Illinois Department of Revenue's website states that Corporate Personal Property Replacement Tax receipts may be higher this year due to "amnesty legislation and an improving economy". I've requested more specific information regarding this.
- Highland is still owed about \$165,000 in Equalization Grant (unrestricted) funds and about \$30,000 in Adult Ed and other restricted funds from the State for fiscal year 2010 at this point in time. Fiscal year 2011 payments are being paid on a monthly schedule. To date, the State has only paid Highland the July payment.
- In the Restricted Purposes Fund, the Financial Aid expenditure line item reflects the fall 2010 semester disbursement of student financial aid. About 1,065 students received Pell grants totaling over \$2.1 million. The average award amount was \$2,009. In comparison to this point in time last year, about 900 students received fall Pell grants, totaling over \$1.2 million.
- The Operations and Maintenance Fund (Restricted) will account for the bond proceeds and for the expenditure of funds when bond projects are underway. A separate budget within this fund has been established for each project to ensure each project stays within the allocated amount.

AGENDA ITEM #XI-A
 NOVEMBER 16, 2010
 HIGHLAND COMMUNITY COLLEGE
 FY'11

OPERATING FUNDS (EDUCATIONAL AND OPER. & MAINT. FUNDS COMBINED)
 Statement of Revenue, Expenditures, & Changes in Fund Balance
 For the Period Ended October 31, 2010

<u>REVENUE:</u>	<u>Budget</u>	<u>Year- to-Date</u>	<u>Percent</u>
Local Taxes	\$6,635,745	\$2,550,044	38.4%
Credit Hour Grants	1,345,574	107,131	8.0%
Equalization	344,555	-	0.0%
ICCB Career/Tech Education	60,000	-	0.0%
CPP Replacement Tax	325,000	99,982	30.8%
Dept. of Educ.	38,600	15,964	41.4%
DCEO	137,700	45,628	33.1%
Other Federal Sources	20,700	-	0.0%
Tuition & Fees	5,649,000	4,055,248	71.8%
Sales & Services	39,950	11,916	29.8%
Facilities Revenue	49,430	13,421	27.2%
Interest on Investments	10,000	889	8.9%
Non-Govt. Gifts, Grants	448,888	13,107	2.9%
Miscellaneous	1,391	673	48.4%
	-----	-----	-----
Total Revenue	\$15,106,533	\$6,914,003	45.8%
<u>EXPENDITURES:</u>			
Salaries	\$9,493,302	\$2,691,248	28.3%
Employee Benefits	1,741,816	567,185	32.6%
Contractual Services	824,028	313,934	38.1%
Materials & Supplies	990,987	437,509	44.1%
Conference & Meeting	183,438	23,539	12.8%
Fixed Charges	581,540	95,649	16.4%
Utilities	893,483	217,316	24.3%
Capital Outlay	56,734	7,266	12.8%
Other Expenditures	248,699	(4,908)	-2.0%
Contingency	87,506	-	0.0%
Transfers In	(45,000)	-	0.0%
Transfers Out	50,000	-	0.0%
	-----	-----	-----
Total Expenditures	\$15,106,533	\$4,348,738	28.8%
Excess of Revenues Over Expenditures	\$0	\$2,565,265	
Fund Balance 7/1/10	2,656,007	2,656,007	
	-----	-----	
Fund Balance 10/31/10	\$2,656,007	\$5,221,272	

AGENDA ITEM #XI-A
 NOVEMBER 16, 2010
 HIGHLAND COMMUNITY COLLEGE BOARD
 FY'11

OPERATIONS AND MAINTENANCE FUND (RESTRICTED)
 Statement of Revenue, Expenditures, & Changes in Fund Balance
 For the Period Ended October 31, 2010

REVENUE:	Budget	Year to-Date	Percent
-----	-----	-----	-----
Local Taxes	\$450,000	\$191,045	42.5%
Bond Proceeds	\$1,750,000	-	0.0%
Interest	-	211	100.0%
-----	-----	-----	-----
Total Revenue	\$2,200,000	\$191,256	8.7%
EXPENDITURES:			

Materials & Supplies	5,000	-	0.0%
Contractual Services	55,010	4,818	8.8%
Fixed Charges	67,950	-	0.0%
Capital Outlay	2,380,855	455,983	19.2%
-----	-----	-----	-----
Total Expenditures	2,508,815	460,801	18.4%
Excess of Revenues Over Expenditures	(\$308,815)	(\$269,545)	
Fund Balance 7/1/10	\$1,712,206	\$1,712,206	
-----	-----	-----	
Fund Balance 10/31/10	\$1,403,391	\$1,442,661	

AGENDA ITEM #XI-A
 NOVEMBER 16, 2010
 HIGHLAND COMMUNITY COLLEGE BOARD
 FY'11

AUXILIARY ENTERPRISE FUND
 Statement of Revenue, Expenditures, & Changes in Fund Balance
 For the Period Ended October 31, 2010

REVENUE:	Budget	Year to-Date	Percent
-----	-----	-----	-----
Tuition and Fees	\$100,000	\$67,107	67.1%
Bookstore Sales	1,553,124	918,208	59.1%
Athletics	49,384	10,873	22.0%
Gifts	-	-	0.0%
Other	197,100	59,122	30.0%
-----	-----	-----	-----
Total Revenue	\$1,899,608	\$1,055,310	55.6%
EXPENDITURES:			

Salaries	\$267,233	\$81,874	30.6%
Employee Benefits	57,487	14,197	24.7%
Contractual Services	37,760	14,635	38.8%
Materials & Supplies	1,393,227	862,078	61.9%
Conference & Meeting	71,900	11,107	15.4%
Capital Outlay	6,950	5,170	74.4%
Utilities	3,096	800	25.8%
Other Expenditures	111,955	36,642	32.7%
Transfers In	(50,000)	-	0.0%
-----	-----	-----	-----
Total Expenditures	\$1,899,608	\$1,026,503	54.0%
Excess of Revenues Over Expenditures	\$0	\$28,807	
Fund Balance 7/1/10	\$36,354	\$36,354	
-----	-----	-----	
Fund Balance 10/31/10	\$36,354	\$65,161	

AGENDA ITEM #XI-A
NOVEMBER 16, 2010
HIGHLAND COMMUNITY COLLEGE BOARD
FY'11

RESTRICTED PURPOSE FUND
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended October 31, 2010

<u>REVENUE:</u>	<u>Budget</u>	<u>Year-to-Date</u>	<u>Percent</u>
ICCB Restricted Grants	\$49,616	\$0	0.0%
Vocational Education	161,993	-	0.0%
Adult Education	250,233	-	0.0%
Other Illinois Sources	205,684	-	0.0%
Department of Education	4,274,231	2,757,065	64.5%
DCEO	2,921,080	1,292,740	44.3%
RSVP	64,764	18,844	29.1%
Other Federal Sources	291,557	-	0.0%
Tuition & Fees	405,000	277,001	68.4%
Sales & Service Fees	13,200	13,074	99.0%
Interest	16,019	20,032	125.1%
Non-govt. Gifts, Grants	13,000	-	0.0%
Other	197,468	8,628	4.4%
	-----	-----	-----
Total Revenue	\$8,863,845	4,387,384	49.5%
<u>EXPENDITURES:</u>			
Salaries	\$1,850,929	\$563,146	30.4%
Employee Benefits	420,532	127,130	30.2%
Contractual Services	381,310	48,711	12.8%
Materials & Supplies	170,460	118,217	69.4%
Conference & Meeting	178,907	59,593	33.3%
Fixed Charges	87,366	26,781	30.7%
Utilities	20,082	3,956	19.7%
Capital Outlay	79,280	500	0.6%
Other Expenditures	2,369,748	1,332,414	56.2%
Financial Aid	3,513,072	2,617,858	74.5%
Transfers In	-	-	0.0%
Transfers Out	-	-	0.0%
	-----	-----	-----
Total Expenditures	\$9,071,686	\$4,898,306	54.0%
Excess of Expenditures Over Revenue	(\$207,841)	(\$510,922)	
Fund Balance 7/1/10	<u>2,065,729</u>	<u>2,065,729</u>	
Fund Balance 10/31/10	\$1,857,888	\$1,554,807	

AGENDA ITEM #XI-A
 NOVEMBER 16, 2010
 HIGHLAND COMMUNITY COLLEGE BOARD
 FY'11
 AUDIT FUND

Statement of Revenue, Expenditures, & Changes in Fund Balance
 For the Period Ended October 31, 2010

REVENUE:	Budget	Year to-Date	Percent
-----	-----	-----	-----
Local Taxes	\$44,024	\$10,029	22.8%
	-----	-----	-----
Total Revenue	\$44,024	10,029	22.8%
EXPENDITURES:			

Contractual Services	\$45,000	\$45,000	100.0%
	-----	-----	-----
Total Expenditures	\$45,000	45,000	100.0%
Excess of Revenues Over Expenditures	(\$976)	(\$34,971)	
Fund Balance 7/1/10	\$27,355	\$27,355	
	-----	-----	
Fund Balance 10/31/10	\$26,379	(\$7,616)	

AGENDA ITEM #XI-A
 NOVEMBER 16, 2010
 HIGHLAND COMMUNITY COLLEGE BOARD
 FY'11

BOND AND INTEREST FUND
 Statement of Revenue, Expenditures, & Changes in Fund Balance
 For the Period Ended October 31, 2010

REVENUE:	Budget	Year to-Date	Percent
-----	-----	-----	-----
Local Taxes	\$777,907	\$236,548	30.4%
-----	-----	-----	-----
Total Revenue	\$777,907	\$236,548	30.4%
EXPENDITURES:			

Fixed Charges	\$592,576	\$0	0.0%
-----	-----	-----	-----
Total Expenditures	\$592,576	\$0	0.0%
Excess of Revenues Over Expenditures	\$185,331	\$236,548	
Fund Balance 7/1/10	\$310,391	\$310,391	
-----	-----	-----	
Fund Balance 10/31/10	\$495,722	\$546,939	

AGENDA ITEM #XI-A
 NOVEMBER 16, 2010
 HIGHLAND COMMUNITY COLLEGE BOARD
 FY'11

LIABILITY, PROTECTION, AND SETTLEMENT FUND
 Statement of Revenue, Expenditures, & Changes in Fund Balance
 For the Period Ended October 31, 2010

REVENUE:	Budget	Year to-Date	Percent
-----	-----	-----	-----
Local Taxes	\$1,096,607	\$441,811	40.3%
-----	-----	-----	-----
Total Revenue	\$1,096,607	\$441,811	40.3%
EXPENDITURES:			

Salaries	\$200,283	\$65,229	32.6%
Employee Benefits	365,533	191,855	52.5%
Contractual Services	400,780	212,891	53.1%
Materials & Supplies	-	-	100.0%
Conference & Meetings	6,000	1,379	23.0%
Fixed Charges	133,547	120,140	90.0%
Contingency	25,000	-	0.0%
-----	-----	-----	-----
Total Expenditures	\$1,131,143	\$591,494	52.3%
Excess of Revenues Over Expenditures	(\$34,536)	(\$149,683)	
Fund Balance 7/1/10	\$718,308	\$718,308	
-----	-----	-----	
Fund Balance 10/31/10	\$683,772	\$568,625	