



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 **Tuesday, February 25, 2025, 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

Tuesday, February 25, 2025

6:00 p.m.

Administration Board Room

1. CALL TO ORDER

PLEDGE OF ALLEGIANCE

2. OPPORTUNITY FOR PUBLIC COMMENTS/QUESTIONS

3. PRESENTATIONS

Strategic Plan Update

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. Integrated Technology Committee – Mandy Little
- G. Illinois Community College Trustees Association (ICCTA) – Aaron Smith/Jake Rendleman
- H. John A. Logan College Foundation – Jake Rendleman
- I. Student Trustee – Madilyn Kerrigan

5. ASSOCIATION REPORTS



JOHN A. LOGAN COLLEGE

Board of Trustees

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

7. INFORMATIONAL ITEMS (No Action)

- A. Course Fees Effective Fall 2025
- B. Personnel

8. CONSENT AGENDA (Roll Call Vote)

- A. FY 2024 Annual Audit Report
- B. Technology for C & E Renovation
- C. Electrified Door Hardware & Installation
- D. Collective Bargaining Agreement with Logan Operational Staff Association (July 1, 2024 - June 30, 2027)
- E. Personnel Action Items
- F. Faculty Candidates for Tenure
- G. CCR&R Staff Restructuring Proposal
- H. Expenditure Report for the period ending January 31, 2025
- I. Treasurer's and Financial Report for the period ending December 31, 2024
- J. Minutes of the January 28, 2025, regular meeting of the Board of Trustees
- K. Content of Closed Session Minutes of January 28, 2025

9. NEW BUSINESS

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

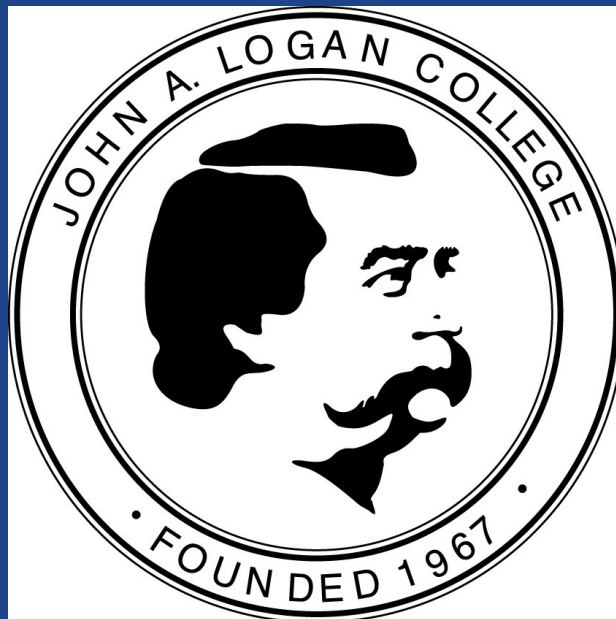
10. EXECUTIVE SESSION

11. ANNOUNCEMENTS

12. ADJOURNMENT

Informational Item 7.A

Course Fees





www.jalc.edu

MEMORANDUM

TO: Dr. Stephanie Chaney-Hartford, Provost

FROM: Emily Monti
Director of Academic Programs & Accreditation

SUBJECT: 2025-2026 Academic Year
Course Fee & Required Kit & Supply Charges

DATE: February 11, 2025

The Course Fee and Required Kit and Supply Charges presented to the Curriculum and Instruction Committee on February 6, 2025, are now ready for Dr. Overstreet's review and approval. Upon approval, please present these to the Board of Trustees at the February meeting.

Approved: **Emily Monti** Digitally signed by Emily Monti Date: 2025.02.20 08:41:05 -06'00' Date: 2/20/25
Emily Monti, Director of Academic Programs & Accreditation

**Effective Fall 2025 for the 2025-2026 Academic Year
Course Fees**

Course		Course Title	Current Course Fee	New Course Fee
ADN	201	HEALTH ASSESSMENT & NURSING CARE	\$105.00	\$100.00
ADN	203	INTRO TO CONCEPTUAL FRAMEWORK	\$160.00	\$150.00
ADN	213	NURSING TODAY & TOMORROW	\$75.00	\$70.00
ADN	218	MENTAL HEALTH ISSUES IN NURSING	\$75.00	\$70.00
ADN	221	FAMILY NURSING	\$75.00	\$70.00
ADN	230	ADVANCED PHARMACOLOGY I	\$160.00	\$150.00
ADN	231	ADVANCED PHARMACOLOGY II	\$160.00	\$150.00
ALH	101	CARDIOPULMONARY RESUSCITATION	\$25.00	\$20.00
ART	101	TWO DIMENSIONAL DESIGN	\$80.00	\$30.00
ART	102	THREE DIMENSIONAL DESIGN	\$95.00	\$30.00
ART	111	ART APPRECIATION	\$0.00	\$10.00
ART	180	DRAWING I	\$110.00	\$30.00
ART	250	CERAMICS I	\$50.00	\$30.00
ART	256	DRAWING II	\$75.00	\$30.00
ART	260	BEGINNING PAINTING	\$50.00	\$30.00
ART	290	COMPUTER ART I	\$0.00	\$50.00
ART	292	COMPUTER ART II	\$0.00	\$50.00
ART	293	ART PREPARATION AND PORTFOLIO	\$25.00	\$0.00
ART	296	PHOTOGRAPHY I	\$30.00	\$50.00
ART	297	PHOTOGRAPHY II	\$30.00	\$50.00
BIO	100 (Online)	BIOLOGY FOR NON-SCIENCE MAJORS (V Sections Only)	\$220.00	\$10.00
BIO	105 (Online)	HUMANS IN SOCIETY (V Sections Only)	\$311.00	\$10.00
BIO	205 (Online)	HUMAN ANATOMY & PHYSIOLOGY I (V Sections Only)	\$232.00	\$10.00
BIO	206 (Online)	HUMAN ANATOMY & PHYSIOLOGY II (V Sections Only)	\$216.00	\$10.00
CIS	171	INTRODUCTION TO SCRIPTING	\$25.00	\$35.00
CMG	112	CONSTRUCTION OSHA 30 SAFETY FOR APPLIED TECH	\$0.00	\$25.00
COM	201	WRITING FOR MASS MEDIA	\$0.00	\$50.00
COM	210	NEW MEDIA PRODUCTION PRACTICUM	\$0.00	\$50.00
COM	215	INTRODUCTION TO NEW MEDIA	\$0.00	\$50.00
COM	219	VISUAL JOURNALISM	\$30.00	\$50.00
COS	107	SALON SAFETY & SANITATION	\$0.00	\$25.00
COS	108	BEAUTY THEORY I	\$0.00	\$25.00
COS	109	BEAUTY LAB I	\$0.00	\$75.00
COS	125	BEAUTY THEORY II	\$0.00	\$25.00
COS	126	BEAUTY LAB II	\$0.00	\$75.00
COS	127	COSMETOLOGY WORK ETHICS	\$0.00	\$25.00
COS	145	BEAUTY THEORY III	\$0.00	\$25.00
COS	146	BEAUTY LAB III	\$0.00	\$75.00
COS	147	SALON MANAGEMENT	\$0.00	\$25.00
COS	165	BEAUTY THEORY IV	\$0.00	\$25.00
COS	166	BEAUTY LAB IV	\$0.00	\$75.00
COS	167	SALON MARKETING	\$0.00	\$25.00
COS	205	BEAUTY THEORY V	\$0.00	\$25.00

COS	206	BEAUTY LAB V	\$0.00	\$75.00
COS	207	LICENSE REVIEW	\$0.00	\$25.00
COS	250	INSTRUCTIONAL STRATEGIES & PRACTICES	\$150.00	\$250.00
CPS	206	COMPUTER SCIENCE I	\$0.00	\$10.00
CPS	215	COMPUTER SCIENCE II	\$0.00	\$10.00
DMS	112	CARDIAC EKG AND ELECTROPHYSIOLOGY	\$25.00	\$20.00
DMS	202	CARDIAC ANATOMY & PHYSIOLOGY	\$100.00	\$30.00
DMS	204	CARDIAC ULTRASOUND IMAGING/LAB I	\$200.00	\$30.00
DMS	206	CARDIAC ULTRASOUND CLINIC I	\$100.00	\$30.00
DMS	210	MEDICAL PHYSICS AND INSTRUMENTATION II	\$0.00	\$30.00
DMS	214	CARDIAC ULTRASOUND IMAGING/LAB II	\$0.00	\$30.00
DMS	224	CARDIAC ULTRASOUND IMAGING/LAB III	\$200.00	\$30.00
DMS	226	CARDIAC ULTRASOUND CLINIC II	\$100.00	\$30.00
DMS	230	CARDIAC SEMINAR	\$100.00	\$30.00
DMS	236	CARDIAC ULTRASOUND CLINIC III	\$100.00	\$30.00
DMS	246	CARDIAC ULTRASOUND CLINIC IV	\$100.00	\$30.00
DMT	105	SYMBOLISM & LOGO DESIGN	\$20.00	\$25.00
DMT	115	LAYOUT DESIGN	\$20.00	\$25.00
DMT	160	TYPOGRAPHY	\$20.00	\$25.00
DMT	205	DIGITAL IMAGING TECHNOLOGIES	\$20.00	\$25.00
DMT	240	PACKAGING DESIGN	\$20.00	\$25.00
DMT	280	ADVANCED LAYOUT DESIGN	\$20.00	\$25.00
DNA	100	ORAL AND DENTAL ANATOMY	\$50.00	\$20.00
DNA	101	DENTAL EMERGENCIES AND PATHOLOGY	\$50.00	\$20.00
DNA	102	DENTAL ASSISTING PROCEDURES I	\$150.00	\$20.00
DNA	103	DENTAL ASSISTING PROCEDURES II	\$150.00	\$20.00
DNA	104	DENTAL RADIOGRAPHY I	\$150.00	\$20.00
DNA	105	DENTAL RADIOGRAPHY II	\$150.00	\$20.00
DNA	106	PREVENTIVE DENTAL HEALTH EDUCATION	\$150.00	\$20.00
DNA	107	DENTAL MATERIALS	\$150.00	\$20.00
DNA	108	HEAD AND NECK ANATOMY	\$50.00	\$20.00
DNA	109	DENTAL OFFICE PROCEDURES	\$50.00	\$20.00
DNA	110	INFECTION CONTROL	\$50.00	\$20.00
DNA	112	DENTAL ASSISTING EXTERNSHIP	\$50.00	\$20.00
DNA	113	ORAL EMBRYOLOGY AND HISTOLOGY	\$50.00	\$20.00
ELT	102	BASIC ELECTRICITY AND WIRING	\$20.00	\$25.00
ELT	103	APPLIED DC/AC CIRCUITS	\$20.00	\$25.00
ELT	104	INTRODUCTION TO VFDS	\$25.00	\$10.00
ELT	105	INTRODUCTION TO PROGRAMMABLE LOGIC CONTROLLERS	\$0.00	\$10.00
ELT	111	DIGITAL ELECTRONICS I	\$20.00	\$25.00
ELT	112	DIGITAL ELECTRONICS II	\$20.00	\$25.00
ELT	150	APPLIED SOLID STATE ELECTRONICS	\$25.00	\$10.00
ELT	170	BIOMEDICAL INSTRUMENTATION I	\$25.00	\$10.00
ELT	200	INTRODUCTION TO MICROPROCESSORS	\$35.00	\$25.00
ELT	205	HYDRAULICS AND PNEUMATICS	\$0.00	\$25.00
ELT	210	SUPPORTING COMPUTER OPERATING SYSTEMS	\$20.00	\$0.00
ELT	250	BIOMEDICAL INSTRUMENTATION II	\$25.00	\$10.00
EMS	250	PARAMEDIC I	\$150.00	\$80.00

EMS	251	PARAMEDIC II	\$150.00	\$80.00
EMS	252	PARAMEDIC III	\$150.00	\$80.00
EMS	253	PARAMEDIC IV	\$150.00	\$80.00
EMT	111	EMERGENCY MEDICAL TECHNICIAN I	\$75.00	\$70.00
EST	111	ESTHETICS LAB I	\$0.00	\$150.00
EST	112	ESTHETICS LAB II	\$0.00	\$150.00
HAC	101	BASIC PLUMBING SYSTEMS	\$0.00	\$50.00
HAC	102	RESIDENTIAL ELECTRICAL WIRING	\$35.00	\$50.00
HAC	105	BASIC SHEET METAL LAYOUT	\$35.00	\$50.00
HAC	106	ADVANCED SHEET METAL LAYOUT	\$35.00	\$50.00
HAC	131	REFRIGERATION & AIR CONDITIONING I	\$35.00	\$50.00
HAC	132	REFRIGERATION & AIR CONDITIONING II	\$35.00	\$50.00
HAC	142	COMMERCIAL REFRIGERATION	\$35.00	\$50.00
MAC	152	MACHINE TOOL LABORATORY	\$35.00	\$50.00
MAC	153	MACHINE TOOL LABORATORY	\$35.00	\$50.00
MAC	164	MACHINE TOOL LABORATORY	\$35.00	\$50.00
MAT	055	BEGINNING & INTERMEDIATE ALGEBRA	\$0.00	\$25.00
MAT	100	MATHEMATICS FOR APPLIED TECHNOLOGIES	\$0.00	\$10.00
MAT	101	APPLIED MATHEMATICS	\$0.00	\$10.00
MAT	107	COLLEGE ALGEBRA WITH INTERGRATED REVIEW	\$0.00	\$25.00
MAT	108	COLLEGE ALGEBRA	\$0.00	\$25.00
MAT	109	COLLEGE TRIGONOMETRY	\$0.00	\$10.00
MAT	111	PRECALCULUS	\$0.00	\$25.00
MAT	112	INTRO TO CONTEMP MATH W/INTEG REVIEW	\$0.00	\$10.00
MAT	113	INTRO TO CONTEMPORARY MATHEMATICS	\$0.00	\$10.00
MAT	116	FINITE MATH (FOR BUSINESS & MANGT)	\$0.00	\$10.00
MAT	117	CALCULUS FOR BUSINESS & SOC. SCIENCE	\$0.00	\$25.00
MAT	119	ELEMENTARY STATISTICS W/INTEG REVIEW	\$0.00	\$10.00
MAT	120	ELEMENTARY STATISTICS	\$0.00	\$10.00
MAT	125	DISCRETE STRUCTURES	\$0.00	\$10.00
MAT	131	CALCULUS I	\$0.00	\$25.00
MAT	201	CALCULUS II	\$0.00	\$25.00
MAT	202	CALCULUS III	\$0.00	\$25.00
MAT	205	DIFFERENTIAL EQUATIONS	\$0.00	\$10.00
MAT	208	MATH FOR ELEMENTARY TEACHERS I	\$0.00	\$10.00
MAT	209	MATH FOR ELEMENTARY TEACHERS II	\$0.00	\$10.00
MAT	210	MATH FOR ELEMENTARY EDCUATION	\$0.00	\$25.00
MAT	221	INTRO TO LINEAR ALGEBRA	\$0.00	\$10.00
MDA	128	ADMINISTRATIVE SKILLS FOR MEDICAL ASSISTANT	\$25.00	\$20.00
MDA	129	MEDICAL INSURANCE AND BILLING PROCEDURES	\$25.00	\$20.00
MDA	134	PRACTICAL SKILLS FOR MEDICAL ASSISTANTS	\$25.00	\$20.00
MLT	120	INTRO TO CLINICAL LABORATORY	\$150.00	\$100.00
MLT	121	SEROLOGY	\$150.00	\$100.00
MLT	122	CLINICAL MICROSCOPY	\$150.00	\$100.00
MLT	123	PHLEBOTOMY	\$150.00	\$100.00
MLT	223	IMMUNOHEMATOLOGY	\$150.00	\$100.00
MLT	225	CLINICAL CHEMISTRY	\$150.00	\$100.00
MLT	228	HEMATOLOGY AND HEMOSTASIS	\$150.00	\$100.00

MLT	229	APPLIED CLINICAL MICROBIOLOGY	\$150.00	\$100.00
MLT	251	CLINICAL ROTATION I	\$150.00	\$100.00
MLT	252	CLINICAL ROTATION II	\$150.00	\$100.00
NAD	101	NURSING ASSISTANT TRAINING	\$160.00	\$100.00
PHB	102	PHLEBOTOMY PRACTICUM	\$75.00	\$225.00
PNE	101	FUNDAMENTALS OF NURSING	\$75.00	\$70.00
PNE	161	PHARMACOLOGY IN NURSING I	\$35.00	\$30.00
PNE	171	PHARMACOLOGY IN NURSING II	\$35.00	\$30.00
PNE	183	MATERNAL AND NEWBORN HEALTH	\$35.00	\$30.00
PNE	184	OBSTETRICS CLINICAL	\$75.00	\$70.00
PNE	193	PEDIATRIC NURSING	\$35.00	\$30.00
PNE	194	COMMUNITY NURSING CLINICAL	\$75.00	\$70.00
PNE	204	ADULT NURSING I	\$35.00	\$30.00
PNE	206	ADULT NURSING II	\$25.00	\$20.00
PNE	208	MENTAL HEALTH NURSING	\$25.00	\$20.00
PNE	209	I.V. THERAPY	\$185.00	\$200.00
SCI	101 (Online)	INTEGRATED LIFE & PHYSICAL SCIENCE I (V Sections Only)	\$60.00	\$10.00
STP	227	SURGICAL PROCEDURES III	\$0.00	\$50.00
STP	228	CLINICAL ROTATION III	\$0.00	\$50.00
WEL	120	OXYFUEL WELDING, CUTTING AND BRAZING	\$175.00	\$165.00
WEL	121	SMAW (STICK) PLATE WELDING I	\$175.00	\$165.00
WEL	122	GMAW (MIG) PLATE WELDING	\$175.00	\$165.00
WEL	123	SMAW (STICK) PLATE WELDING II	\$175.00	\$165.00
WEL	124	GTAW (TIG) WELDING I	\$175.00	\$165.00
WEL	125	WELD TESTING AND INSPECTION	\$175.00	\$165.00
WEL	126	SMAW (STICK) WELDING III	\$175.00	\$165.00
WEL	127	WELDING AND METAL FABRICATION	\$175.00	\$165.00
WEL	128	PIPE WELDING	\$175.00	\$165.00
WEL	129	GTAW (TIG) WELDING II	\$175.00	\$165.00
WEL	130	GMAW (MIG) PLATE WELDING II	\$0.00	\$165.00

**Effective Fall 2025 for the 2025-2026 Academic Year
Required Kit & Supply Charges**

Kit fees cover required items for courses and programs. Students may purchase these items at the College's General Store and can use available Financial Aid for payment. The listed kit fee amounts are estimates; final costs will depend on current prices at the time of purchase.

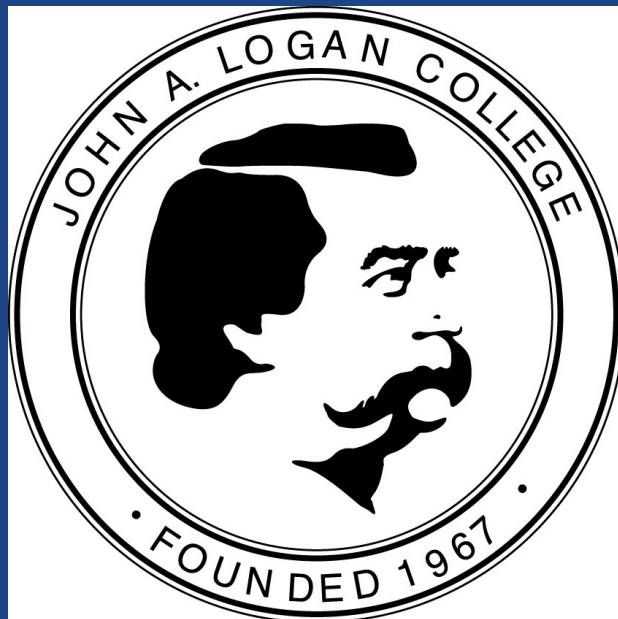
Course		Course Title	Current Kit & Supply Charge	New Kit & Supply Charges
ART	101	TWO DIMENSIONAL DESIGN	\$0.00	\$100.00
ART	102	THREE DIMENSIONAL DESIGN	\$0.00	\$100.00
ART	180	DRAWING I	\$0.00	\$120.00
ART	250	CERAMICS I	\$0.00	\$75.00
ART	256	DRAWING II	\$0.00	\$120.00
ART	260	BEGINNING PAINTING	\$0.00	\$150.00
BIO	100 (Online)	BIOLOGY FOR NON-SCIENCE MAJORS (V Sections Only)	\$0.00	\$240.00
BIO	105 (Online)	HUMANS IN SOCIETY (V Sections Only)	\$0.00	\$300.00

BIO	205 (Online)	HUMAN ANATOMY & PHYSIOLOGY I (V Sections Only)	\$0.00	\$240.00
BIO	206 (Online)	HUMAN ANATOMY & PHYSIOLOGY II (V Sections Only)	\$0.00	\$200.00
COS	109	BEAUTY LAB I	\$0.00	\$2,155.00
SCI	101 (Online)	INTEGRATED LIFE & PHYSICAL SCIENCE I (V Sections Only)	\$0.00	\$80.00

Approved: *Kirk E. Overstreet PhD* Date: *2/20/2025*
Dr. Kirk Overstreet, President

Informational Items 7.B

Personnel



**JOHN A. LOGAN COLLEGE
INFORMATIONAL ITEM**

7.B – Personnel

1. RESIGNATIONS

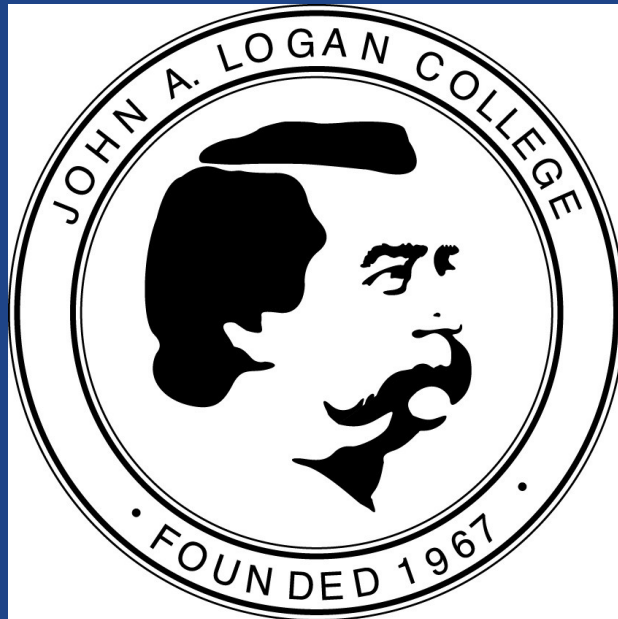
- A. Christina Loyd, Campus Safety Law Enforcement Officer, effective February 19, 2025.
- B. Patrick Idzik, Assistant Professor of Communications, effective May 16, 2025.

2. OTHER

Staff Contact: President Kirk Overstreet

Consent Agenda Item 8.A

FY 2024 Annual Audit Report



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

8.A – FY 2024 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 BASB 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 2024 Annual Financial Audit Report to the Board Finance Committee on February 25, 2025. She was present at the meeting to answer questions from the Board Finance Committee Chair, Trustee Aaron Smith.

3. RECOMMENDATION

That the Board of Trustees approves the FY 2024 Annual Audit as presented. Upon approval, the FY 2024 Annual Financial Report will be published in the 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 Contacts:

Susan LaPanne, Ph.D., CPA – Vice President for Business Services/CFO

Kara Bevis, CPA, CFE – Assistant Vice President for Business Services/Controller

February 11, 2025

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, 2024. 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 27, 2024. 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. No new accounting policies were adopted and the application of existing policies was not changed during 2024. 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 February 11, 2025.

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

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

**ANNUAL FINANCIAL REPORT
AND
SINGLE AUDIT REPORT**

FOR THE YEAR ENDED JUNE 30, 2024

**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, 2024, 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, 2024, 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 February 11, 2025, 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
February 11, 2025

**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, 2024, and the related notes to the financial statements, which collectively comprise the College’s basic financial statements, and have issued our report thereon dated February 11, 2025. 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
February 11, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2024
(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, 2024. 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 local taxpayers or the government, 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 \$8.0 million from \$50.7 million at June 30, 2023 to \$58.7 million at June 30, 2024. 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 \$0.4 million from fiscal year 2023 to 2024. Non-operating revenues and expenses, net, also increased \$0.8 million. State on-behalf revenues, which decreased by \$0.2 million, are included in non-operating revenues. 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, increased \$0.5 million from \$48.0 million to \$48.5 million in fiscal years 2023 and 2024, respectively. This increase is primarily due to an increase in federal, state, and local grants and contracts of \$0.7 million and an increase of \$0.6 million in investment income, offset partially by a decrease in capital contributions of \$0.8 million. Total College expenses increased \$2.8 million from \$44.1 million to \$46.9 million in fiscal years 2023 and 2024, respectively. More discussion of the change in operating expenses is available on the following pages.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024**

Financial Analysis of the College as a Whole

	Net Position (in millions)		Increase (Decrease)	Percent Change
	FY2024	FY2023		
ASSETS				
Current				
Current assets	\$ 38.2	\$ 36.3	\$ 1.9	5.2 %
Non-Current				
Restricted assets	26.6	22.9	3.7	16.2
Tangible and intangible capital assets, net	<u>60.0</u>	<u>62.1</u>	<u>(2.1)</u>	<u>(3.4)</u>
Total assets	<u>124.8</u>	<u>121.3</u>	<u>3.5</u>	<u>2.9</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>1.8</u>	<u>1.2</u>	<u>0.6</u>	<u>50.0</u>
LIABILITIES				
Current liabilities	9.5	9.6	(0.1)	(1.0)
Non-current liabilities	<u>30.5</u>	<u>31.9</u>	<u>(1.4)</u>	<u>(4.4)</u>
Total liabilities	<u>40.0</u>	<u>41.5</u>	<u>(1.5)</u>	<u>(3.6)</u>
DEFERRED INFLOWS OF RESOURCES	<u>27.9</u>	<u>30.3</u>	<u>(2.4)</u>	<u>(7.9)</u>
NET POSITION				
Net investment in capital assets	46.8	43.1	3.7	8.6
Restricted	25.2	19.5	5.7	29.2
Unrestricted	<u>(13.3)</u>	<u>(11.9)</u>	<u>(1.4)</u>	<u>11.8</u>
Total net assets	<u>\$ 58.7</u>	<u>\$ 50.7</u>	<u>\$ 8.0</u>	<u>15.8 %</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 \$1.9 million during the year ended June 30, 2024. Within current assets, cash and cash equivalents increased \$1.3 million and receivables increased \$0.6 million. The increase in total receivables was driven by an increase of \$0.6 million in property taxes receivable, \$0.3 million in net tuition and fees receivable, and \$0.1 million in other receivables, offset partially by \$0.4 million in governmental claims. Current assets account for approximately 31% of total assets.

Non-current assets increased \$1.6 million due to a \$3.7 million increase in restricted assets offset partially by a \$2.1 million decrease in tangible and intangible capital assets, net of depreciation and amortization. Restricted assets account for 21% of total assets and tangible and intangible capital assets, net, account for 48% of total assets.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024**

Financial Analysis of the College as a Whole (Continued)

Current liabilities decreased \$0.1 million due to decreases of \$1.7 million in accrued expenses and \$0.3 million in subscription liabilities due in one year, offset partially by increases of \$1.1 million in refundable advances and \$0.8 million in accounts payable. Current liabilities represent 24% of total liabilities.

Non-current liabilities decreased \$1.4 million to \$30.5 million on June 30, 2024. Noncurrent liabilities represent 76% of total liabilities. \$15.4 million of the total non-current liabilities are those associated with the long-term portion of bonds payable. This debt is the result of past-year bond financing that has been assumed to take advantage of favorable market conditions and to allow the College to finance needed expansion of facilities and to maximize investment potential.

Deferred outflows of resources increased \$0.6 million due to increases in OPEB plan related amounts. Deferred inflows of resources decreased \$2.4 million due to a \$3.0 million decrease in OPEB plan related amounts, offset partially by a \$0.7 million increase in deferred property tax revenue.

Operating Results				
(in millions)				
OPERATING INCOME (LOSS)	<u>FY2024</u>	<u>FY2023</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Operating revenues				
Student tuition and fees, net	\$ 4.8	\$ 4.8	\$ -	- %
Auxiliary enterprises revenue, net	1.0	0.9	0.1	11.1
Other operating revenue	<u>0.5</u>	<u>0.2</u>	<u>0.3</u>	<u>150.0</u>
Total operating revenue	6.3	5.9	0.4	6.8
Less operating expenses	<u>46.3</u>	<u>43.3</u>	<u>3.0</u>	<u>6.9</u>
Operating income (loss)	<u>(40.0)</u>	<u>(37.4)</u>	<u>(2.6)</u>	<u>7.0</u>
 NON-OPERATING REVENUES (EXPENSES)				
Property taxes	16.3	15.8	0.5	3.2
Corporate personal property replacement taxes	1.3	2.1	(0.8)	(38.1)
Local grants and contracts	-	0.3	(0.3)	(100.0)
State grants and contracts	12.2	12.1	0.1	0.8
Federal grants and contracts	9.3	8.4	0.9	10.7
Nongovernmental gifts, grants and bequests	0.8	0.9	(0.1)	(11.1)
On-behalf revenues – SURS & CIP	6.5	6.7	(0.2)	(3.0)
Investment income	1.9	1.3	0.6	46.2
Bond premium amortization (interest expense), net	<u>(0.7)</u>	<u>(0.8)</u>	<u>0.1</u>	<u>12.5</u>
Total non-operating revenues (expenses)	<u>47.6</u>	<u>46.8</u>	<u>0.8</u>	<u>1.7</u>
 CAPITAL CONTRIBUTIONS	 <u>0.4</u>	 <u>1.2</u>	 <u>(0.8)</u>	 <u>(66.7)</u>
 CHANGE IN NET POSITION	 <u>\$ 8.0</u>	 <u>\$ 10.6</u>	 <u>\$ (2.6)</u>	 <u>(24.5)%</u>

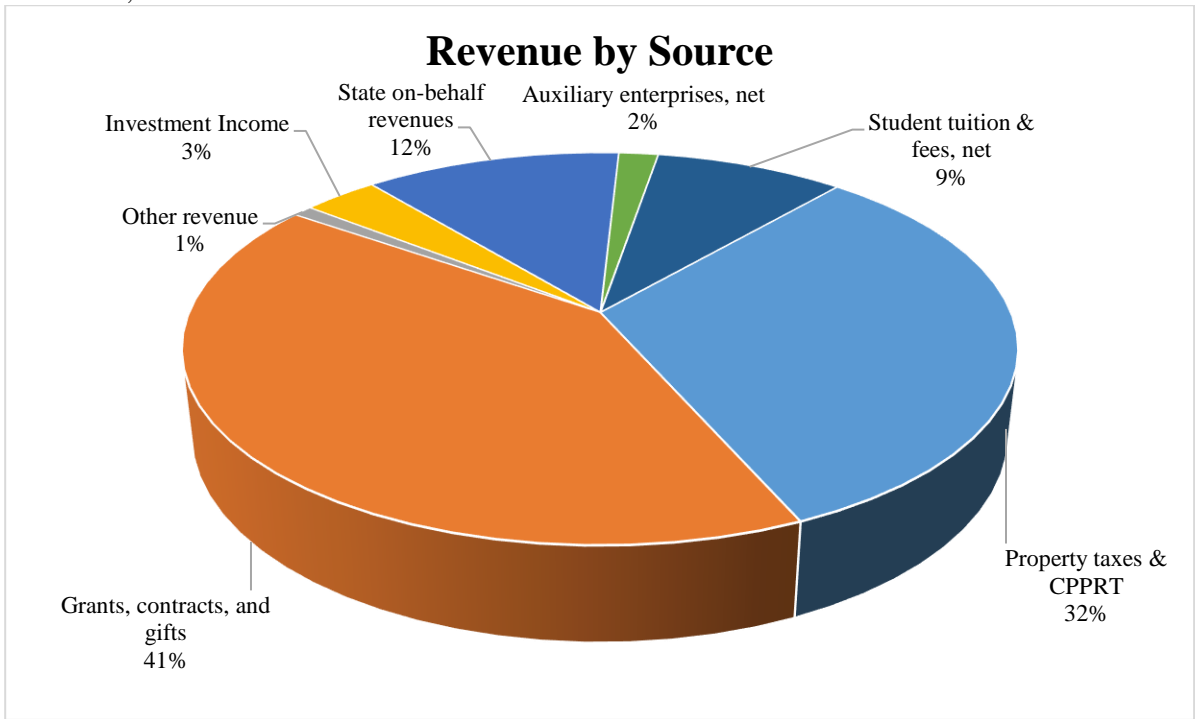
**JOHN A. LOGAN COLLEGE
COMMUNITY COLLEGE DISTRICT #530
CARTERVILLE, ILLINOIS**

**MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024**

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 2024 and 2023 were \$5.7 million and \$5.5 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, 2024:



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

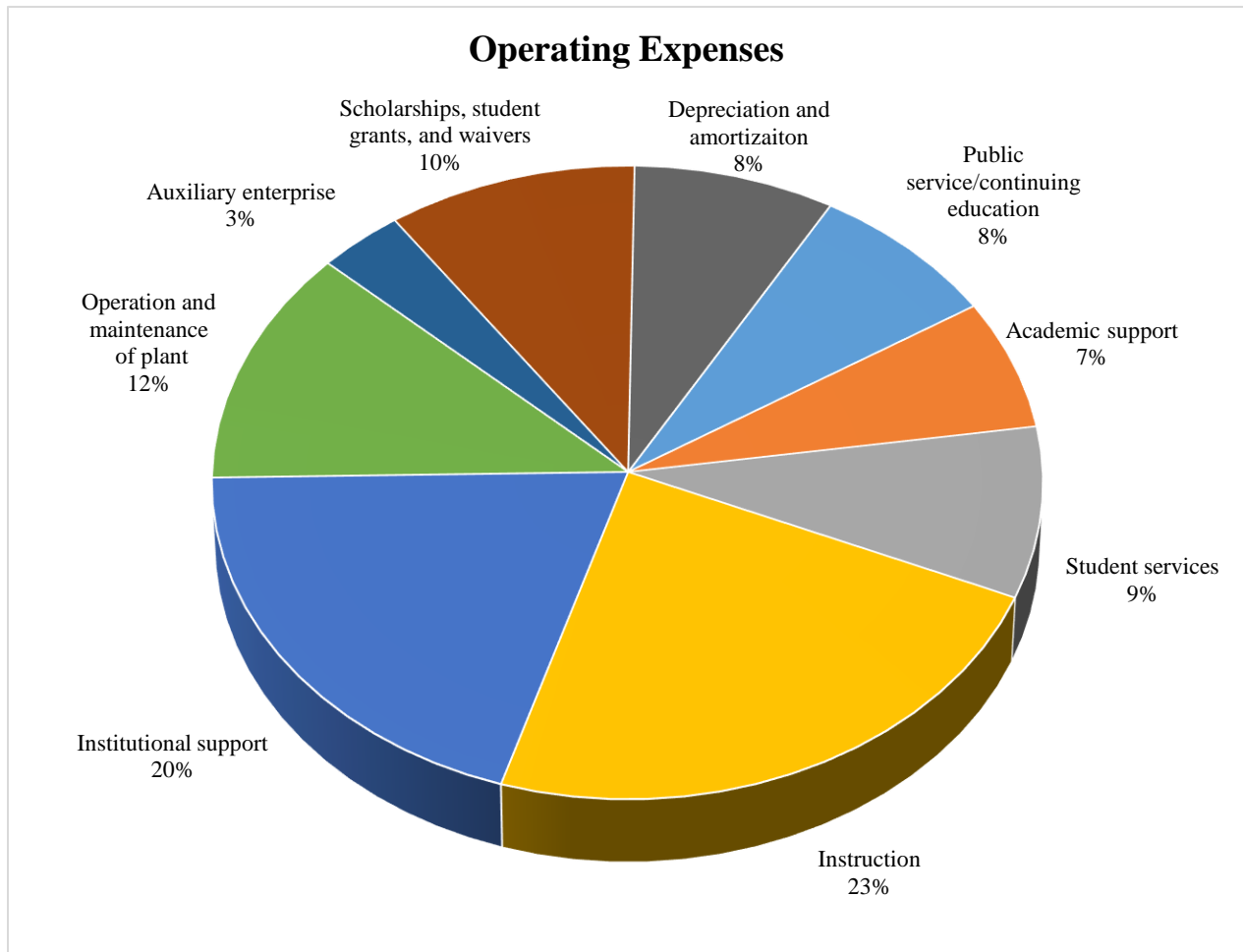
OPERATING EXPENSES	<u>FY2024</u>	<u>FY2023</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Instruction	\$ 10.8	\$ 10.8	\$ -	- %
Academic support	3.1	3.1	-	-
Student services	4.1	3.8	0.3	7.9
Public service/continuing education	3.6	3.4	0.2	5.9
Operation and maintenance of plant	5.6	5.3	0.3	5.7
Institutional support	9.2	8.1	1.1	13.6
Auxiliary enterprise	1.6	1.2	0.4	33.3
Scholarships, student grants, and waivers	4.6	4.0	0.6	15.0
Depreciation and amortization	3.7	3.6	0.1	2.8
Total operating expenses	<u>\$ 46.3</u>	<u>\$ 43.3</u>	<u>\$ 3.0</u>	<u>6.9%</u>

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

**MANAGEMENT’S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024**

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, 2024:



Total operating expenses for the year ended June 30, 2024 increased \$3.0 million compared to the year ended June 30, 2023. Included in total operating expenses are \$6.5 million of 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. The CIP on-behalf amounts for both fiscal years 2023 and 2024 were net OPEB benefits, which reduce the total on-behalf expense. For the year ended June 30, 2024, the College recognized revenue and expense of \$8.9 million for on-behalf SURS pension contributions, offset by \$2.4 million for on-behalf CIP net OPEB benefits, which nets to a total of \$6.5 million, a decrease of \$0.2 million from fiscal year 2023.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)
JUNE 30, 2024**

Financial Analysis of the College as a Whole (Concluded)

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

OPERATING EXPENSES	<u>FY2024</u>	<u>FY2023</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Instruction	\$ 8.5	\$ 8.3	\$ 0.2	2.4 %
Academic support	2.5	2.6	(0.1)	(3.8)
Student services	3.3	3.0	0.3	10.0
Public service/continuing education	3.0	2.8	0.2	7.1
Operation and maintenance of plant	4.7	4.4	0.3	6.8
Institutional support	8.1	6.9	1.2	17.4
Auxiliary enterprise	1.4	1.0	0.4	40.0
Scholarships, student grants, and waivers	4.6	4.0	0.6	15.0
Depreciation and amortization	3.7	3.6	0.1	2.8
Total operating expenses	<u>\$ 39.8</u>	<u>\$ 36.6</u>	<u>\$ 3.2</u>	<u>8.7 %</u>

Excluding the on-behalf expense allocations, operating expenses increased \$3.2 million. The largest increase was in institutional support, which increased \$1.2 million, largely due to a \$0.7 million increase in salaries and benefits and a \$0.4 million increase in contractual services.

Of the total \$3.2 million increase in operating expenses, excluding state on-behalf payments, \$1.3 million was driven by pensions and other post-employment benefit plans. Across all programs, total salaries and benefits increased \$0.2 million and the cost of employee benefits increased by \$0.6 million. Contractual services increased \$0.4 million, depreciation increased \$0.2 million, utilities increased \$0.1 million, general materials and supplies decreased \$0.2 million, fixed charges and conference and meeting expenses remained flat, and all other operating expenses increased \$0.6 million.

Capital and Debt Activities

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

TANGIBLE CAPITAL ASSETS	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Site	\$ 0.3	\$ 0.3	\$ -	- %
Site improvement	6.3	4.8	1.5	31.3
Buildings and improvements	95.4	95.5	(0.1)	(0.1)
Equipment and other	11.3	10.6	0.7	6.6
Construction in progress	1.1	2.1	(1.0)	(47.6)
Total historical cost	<u>114.4</u>	<u>113.3</u>	<u>1.1</u>	<u>1.0</u>
Less accumulated depreciation	<u>55.0</u>	<u>52.0</u>	<u>3.0</u>	<u>5.8</u>
Tangible capital assets, net	<u>\$ 59.4</u>	<u>\$ 61.3</u>	<u>\$ (1.9)</u>	<u>(3.1)%</u>

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS (CONCLUDED)
JUNE 30, 2024**

Capital and Debt Activities (Concluded)

INTANGIBLE CAPITAL ASSETS	<u>2024</u>	<u>2023</u>	<u>Increase (Decrease)</u>	<u>Percent Change</u>
Right to use equipment and software	\$ 0.8	\$ 1.4	\$ (0.6)	(42.9)%
Less accumulated amortization	<u>0.2</u>	<u>0.6</u>	<u>(0.4)</u>	<u>(66.7)</u>
Intangible capital assets, net	<u>\$ 0.6</u>	<u>\$ 0.8</u>	<u>\$ (0.2)</u>	<u>(25.0)%</u>

Net tangible capital assets decreased by \$1.9 million, or 3.1%. Depreciation expense increased by \$3.0 million, or 5.8%. During the year ended June 30, 2024, the College completed the pedestrian pathway and bell tower relocation. Instructional, office, and service equipment of \$0.7 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, 2024. These projects are included in construction in progress on June 30, 2024. See Note 15 of the notes to the financial statements for a list of these projects and the estimated remaining project commitments on June 30, 2024.

Net intangible capital assets decreased by \$0.2 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 \$0.2 million and \$0.6, respectively, for the years ended June 30, 2024 and 2023. 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, 2023	\$ 23,185,000
Bonds issued	-
Bonds retired	<u>(4,295,000)</u>
Bonds payable, June 30, 2024	<u>\$ 18,890,000</u>

Bond retirements of \$4.3 million occurred during the year in accordance with the original debt retirement schedules of previously issued bonds.

Lease liability, July 1, 2023	\$ 219,797
Increases	-
Decreases	<u>(77,032)</u>
Lease liability, June 30, 2024	<u>\$ 142,765</u>

Subscription liability, July 1, 2023	\$ 489,679
Increases	295,290
Decreases	<u>(468,305)</u>
Subscription liability, June 30, 2024	<u>\$ 316,664</u>

See Note 5 in the notes to the financial statements for a list of additional changes in general long-term debt.

BASIC FINANCIAL STATEMENTS

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

**STATEMENT OF NET POSITION
JUNE 30, 2024**

	John A. Logan College	Component Unit John A. Logan College Foundation
Assets		
Current Assets		
Cash and Cash Equivalents	\$ 15,792,854	\$ 832,698
Receivables		
Property Taxes	17,235,030	-
Governmental Claims	1,275,508	-
Tuition and Fees, Net of Allowance for Doubtful Accounts of \$1,024,000	1,826,493	-
Other	1,287,214	520
Inventories	38,782	-
Prepaid Expenses	724,270	1,000
Total Current Assets	<u>38,180,151</u>	<u>834,218</u>
Non-Current Assets		
Restricted Cash and Cash Equivalents	26,587,908	-
Investments	-	10,306,679
Tangible and Intangible Capital Assets, Net	59,950,386	-
Total Non-Current Assets	<u>86,538,294</u>	<u>10,306,679</u>
Total Assets	<u>124,718,445</u>	<u>11,140,897</u>
Deferred Outflows of Resources		
College OPEB Plan Related Amounts	837,136	-
CIP OPEB Plan Related Amounts	515,922	-
Pension Related Amounts	212,448	-
Deferred Loss on Refunded Bonds Payable	250,930	-
Total Deferred Outflows of Resources	<u>1,816,436</u>	<u>-</u>
Liabilities		
Current Liabilities		
Accounts Payable	1,536,054	299,083
Accrued Expenses	2,053,226	-
Refundable Advances	1,302,670	19,010
Accrued Bond Interest	57,299	-
Lease Liability, Due in One Year	41,633	-
Subscription Liability, Due in One Year	124,746	-
Bonds Payable, Due in One Year	4,360,000	-
Total Current Liabilities	<u>9,475,628</u>	<u>318,093</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, 2024**

	John A. Logan College	Component Unit John A. Logan College Foundation
Non-Current Liabilities		
Accrued Compensated Absences	1,680,257	
Net OPEB Liability	13,103,785	-
Lease Liability	101,132	-
Subscription Liability	191,918	-
Bonds Payable, Net of Unamortized Premium of \$855,484	15,385,484	-
Total Non-Current Liabilities	30,462,576	-
Total Liabilities	39,938,204	318,093
Deferred Inflows of Resources		
College OPEB Plan Related Amounts	47,511	-
CIP OPEB Plan Related Amounts	9,466,378	-
Deferred Property Tax Revenue	16,966,917	-
Deferred Tuition and Fees	481,919	-
Deferred Pepsi Agreement	910,000	-
Total Deferred Inflows of Resources	27,872,725	-
Net Position		
Net Investment in Capital Assets	46,811,403	-
Restricted for		
Debt Service	218,964	-
Capital Projects	14,015,136	-
Employee Benefits	1,837,528	-
Liability Protection	1,509,612	-
Working Cash	7,535,685	-
Other	71,857	-
Without Donor Restrictions	-	1,673,528
With Donor Restrictions	-	9,149,276
Unrestricted	(13,276,233)	-
Total Net Position	\$ 58,723,952	\$ 10,822,804

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, 2024**

	<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 \$5,730,358	\$ 4,794,768	\$ -
Contributions of Financial Assets	-	730,776
Contributions of Nonfinancial Assets	-	392,881
Auxiliary Enterprise Revenue, Net of Scholarships and Allowances of \$3,885	1,046,142	-
Other	493,085	40,165
Total Operating Revenues	<u>6,333,995</u>	<u>1,163,822</u>
Expenses		
Operating Expenses:		
Instruction	10,809,150	-
Academic Support	3,073,937	-
Student Services	4,046,681	1,355,984
Public Service/Continuing Education	3,565,080	-
Operation and Maintenance of Plant	5,588,065	-
Institutional Support	9,224,086	-
Auxiliary Enterprise	1,591,674	-
Scholarships, Student Grants, and Waivers	4,638,256	-
Depreciation and amortization	3,738,267	-
Total Operating Expenses	<u>46,275,196</u>	<u>1,355,984</u>
Operating Income (Loss)	<u>(39,941,201)</u>	<u>(192,162)</u>
Non-Operating Revenues (Expenses)		
Property Taxes	16,292,560	-
Corporate Personal Property Replacement Taxes	1,277,019	-
State Grants and Contracts	12,194,396	-
Federal Grants and Contracts	9,314,910	-
Nongovernmental Gifts, Grants, and Bequests	807,104	-
On-Behalf Revenues - SURS & CIP	6,464,643	-
Investment Income	1,888,771	282,910
Bond Premium Amortization (Interest Expense), Net	(653,707)	-
Realized Capital Gains (Losses)	-	19,238
Unrealized Capital Gains (Losses)	-	796,438
Total Non-Operating Revenues (Expenses)	<u>47,585,696</u>	<u>1,098,586</u>
Income before Capital Contributions	7,644,495	906,424
Capital Contributions	362,302	-
Change in Net Position	<u>8,006,797</u>	<u>906,424</u>
Net Position, July 1, 2023	<u>50,717,155</u>	<u>9,916,380</u>
Net Position, June 30, 2024	<u>\$ 58,723,952</u>	<u>\$ 10,822,804</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, 2024**

Cash Flows from Operating Activities	
Tuition and Fees	\$ 4,324,447
Payments to Suppliers	(9,204,587)
Payments to and Benefits for Employees	(28,459,110)
Auxiliary Enterprise Charges	1,046,142
Other Receipts	1,553,210
Net Cash Provided (Used) by Operating Activities	<u>(30,739,898)</u>
Cash Flows from Noncapital Financing Activities	
Property Taxes	16,240,732
Corporate Personal Property Replacement Taxes	1,394,918
Grants, Contracts, Gifts, and Bequests	22,680,252
Net Cash Provided (Used) by Noncapital Financing Activities	<u>40,315,902</u>
Cash Flows from Capital and Related Financing Activities	
Capital Grants, Contracts, Gifts, and Bequests	437,513
Principal Paid on Bonds	(4,295,000)
Principal Paid on Lease Liabilities	(77,032)
Principal Paid on SBITAs	(468,305)
Interest Paid on Debt	(799,936)
Purchases of Capital Assets	(1,335,298)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(6,538,058)</u>
Cash Flows from Investing Activities	
Interest Income	1,888,771
Net Cash Provided (Used) by Investing Activities	<u>1,888,771</u>
Net Increase (Decrease) in Cash and Cash Equivalents	4,926,717
Cash and Cash Equivalents, July 1, 2023	<u>37,454,045</u>
Cash and Cash Equivalents, June 30, 2024	<u>\$ 42,380,762</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
Operating Income (Loss)	\$ (39,941,201)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:	
On-Behalf - SURS & CIP	6,464,643
Depreciation Expense	3,738,267
Loss on Disposed Capital Assets	1,179
Change in Assets, Liabilities, and Deferred Outflows (Inflows):	
Tuition and Fees Receivables (net)	(334,578)
Other Receivables	(169,721)
Inventories	151
Prepaid Expenses	(15,309)
Net College OPEB-Related Deferred Outflows/Inflows	(945,486)
Net CIP OPEB-Related Deferred Outflows/Inflows	(2,719,245)
Pension Related Deferred Outflows	24,098
Net OPEB Liability	1,279,908
Accounts Payable	814,477
Accrued Expenses	(31,184)
Deferred Tuition and Fees	(15,338)
Refundable Advances	1,109,441
Net Cash Provided (Used) by Operating Activities	<u>\$ (30,739,898)</u>

Noncash Capital and Related Financing Activities

During the year ended June 30, 2024, the College entered into two new subscription-based information technology arrangements (SBITAs) as detailed in Note 12. The total cost of these SBITAs was \$372,836, with a related subscription liability of \$295,292 recorded at commencement of these SBITAs. A cash downpayment of \$77,544 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, 2024**

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, 2024**

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, 2024**

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.

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, 2024**

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, 2024**

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, 2024**

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, 2024**

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, 2024, 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, 2024**

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 2023 property tax extension has been deferred to comply with GASB Statement No. 33 since it was levied to finance activities of the 2024/2025 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, 2024**

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, 2024**

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 February 11, 2025, the date which the financial statements were available to be issued.

NOTE 2: CASH AND CASH EQUIVALENTS

At June 30, 2024, the carrying amount and bank balance of the College’s deposits is as follows:

	Carrying Amount	Bank Balance
Cash and Cash Equivalents		
Cash Accounts	\$ 18,344,500	\$ 18,526,021
US Treasury Obligations	3,602,851	3,602,851
Illinois Funds Money Market Fund	20,433,411	20,420,118
Total Cash and Cash Equivalents	\$ 42,380,762	\$ 42,548,990
	Carrying Amount	Bank Balance
Current Assets:		
Cash and Cash Equivalents	\$ 15,792,854	\$ 15,961,082
Noncurrent Assets:		
Restricted Cash and Cash Equivalents	26,587,908	26,587,908
	\$ 42,380,762	\$ 42,548,990

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, 2024, 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
COMMUNITY COLLEGE DISTRICT NO. 530
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2024.

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, 2024, 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, 2024**

NOTE 3: CAPITAL ASSETS

The following is a schedule of changes in capital asset categories for the fiscal year ended June 30, 2024. The investment in capital assets is determined by reducing historical cost by accumulated depreciation and amortization. Depreciation and amortization expense for June 30, 2024 was \$3,738,267.

	Primary Government/Business-Type Activity			
	Balance 07/01/23	Additions	Deletions	Balance 06/30/24
Historical Cost:				
Tangible Capital Assets, Not Being Depreciated:				
Site	\$ 346,427	\$ -	\$ -	\$ 346,427
Construction in Progress	<u>2,127,899</u>	<u>557,250</u>	<u>(1,615,526)</u>	<u>1,069,623</u>
	<u>2,474,326</u>	<u>557,250</u>	<u>(1,615,526)</u>	<u>1,416,050</u>
Tangible Capital Assets, Being Depreciated:				
Site Improvements	4,767,025	1,574,748	-	6,341,773
Buildings and Improvements	95,445,503	-	-	95,445,503
Equipment	<u>10,607,983</u>	<u>741,281</u>	<u>(96,929)</u>	<u>11,252,335</u>
	<u>110,820,511</u>	<u>2,316,029</u>	<u>(96,929)</u>	<u>113,039,611</u>
Intangible Capital Assets, Being Amortized:				
Right to Use Leased Equipment	211,084	-	-	211,084
Right to Use SBITAs	<u>1,141,859</u>	<u>372,835</u>	<u>(974,889)</u>	<u>539,805</u>
	<u>1,352,943</u>	<u>372,835</u>	<u>(974,889)</u>	<u>750,889</u>
Total Capital Assets:	<u>114,647,780</u>	<u>\$ 3,246,114</u>	<u>\$ (2,687,344)</u>	<u>115,206,550</u>
Less Accumulated Depreciation for				
Tangible Capital Assets:				
Site Improvements	1,925,738	\$ 509,188	\$ -	2,434,926
Buildings and Improvements	42,557,603	1,854,457	-	44,412,060
Equipment	<u>7,528,495</u>	<u>762,731</u>	<u>(95,750)</u>	<u>8,195,476</u>
	<u>52,011,836</u>	<u>\$ 3,126,376</u>	<u>\$ (95,750)</u>	<u>55,042,462</u>
Less Accumulated Amortization for				
Intangible Capital Assets:				
Right to Use Leased Equipment	28,594	39,725	-	68,319
Right to Use SBITAs	<u>548,106</u>	<u>572,166</u>	<u>(974,889)</u>	<u>145,383</u>
	<u>576,700</u>	<u>611,891</u>	<u>(974,889)</u>	<u>213,702</u>
Capital Assets, Net	<u>\$ 62,059,244</u>			<u>\$ 59,950,386</u>

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

NOTE 4: ACCRUED EXPENSES

Accrued expenses consisted of the following at June 30, 2024:

Accrued Payroll	\$ 1,564,783
Accrued Benefits	245,680
Accrued Expenses - Other	<u>242,763</u>
	<u>\$ 2,053,226</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, 2024:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Bonds Payable	\$ 23,185,000	\$ -	\$ 4,295,000	\$ 18,890,000
Bond Premium	1,037,744	-	182,260	855,484
Accrued Compensated Absences	1,698,441	-	18,184	1,680,257
Lease Liability	219,797	-	77,032	142,765
Subscription Liability	489,679	295,290	468,305	316,664
Net OPEB Liability	<u>11,823,877</u>	<u>1,279,908</u>	<u>-</u>	<u>13,103,785</u>
Total	<u>\$ 38,454,538</u>	<u>\$ 1,575,198</u>	<u>\$ 5,040,781</u>	<u>\$ 34,988,955</u>

	Amount Due Within One Year
Bonds Payable	\$ 4,360,000
Lease Liability	41,633
Subscription Liability	<u>124,746</u>
Total	<u>\$ 4,526,379</u>

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

NOTE 6: BONDS PAYABLE

Bonds payable consists of the following at June 30, 2024:

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.

\$ 2,660,000

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.

12,075,000

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.

4,155,000

Total Bonds Payable

\$ 18,890,000

**JOHN A. LOGAN COLLEGE
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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

NOTE 6: BONDS PAYABLE (CONCLUDED)

At June 30, 2024, 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>
2025	\$ 4,360,000	\$ 653,669	\$ 5,013,669
2026	4,495,000	519,278	5,014,278
2027	2,520,000	390,879	2,910,879
2028	2,645,000	267,988	2,912,988
2029	2,775,000	138,355	2,913,355
2030 – 2031	<u>2,095,000</u>	<u>51,652</u>	<u>2,146,652</u>
	18,890,000	<u>\$ 2,021,821</u>	<u>\$ 20,911,821</u>
Unamortized Bond Premium	<u>855,484</u>		
	<u>\$ 19,745,484</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 I 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, 2023, can be found in the Financial Section of SURS ACFR.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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 2023 and fiscal year 2024, respectively, was 12.83% and 12.53% 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, 2023. At June 30, 2023, SURS defined benefit plan reported a net pension liability (NPL) of \$29,444,538,098.

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 \$136,715,113 or 0.4643%. John A. Logan College’s proportionate share changed by (0.0316%) from 0.4960% since the last measurement date on June 30, 2022. This amount should not be recognized in the College’s financial statements. The net pension liability and total pension liability as of June 30, 2023 was determined based on the June 30, 2022 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 2022.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2023, SURS defined benefit plan reported a collective net pension expense of \$1,884,388,521.

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 2022. As a result, the College recognized revenue and pension expense of \$8,749,480 from this special funding situation during the year ended June 30, 2024.

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	\$ 62,591,844	\$ 12,277,871
Changes in assumptions	70,957,694	420,880,693
Net difference between projected and actual earnings on pension plan investments	187,992,691	-
Total	<u>\$ 321,542,229</u>	<u>\$ 433,158,564</u>

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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>
2024	\$ (428,264,966)
2025	(171,164,633)
2026	465,174,033
2027	22,639,231
2028	-
Thereafter	-
Total	\$ (111,616,335)

Employer Deferral of Fiscal Year 2024 Contributions

The College paid \$212,448 in federal, trust or grant contributions to SURS defined benefit pension plan during the year ended June 30, 2024. These contributions were made subsequent to the pension liability measurement date of June 30, 2023, and are recognized as deferred outflows of resources as of June 30, 2024.

Assumptions and Other Inputs

Actuarial Assumptions

The actuarial assumptions used in the June 30, 2023 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, 2023 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, 2024**

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 arithmetic real rates of return were adopted by the plan's trustees after considering input from the plan's investment consultants and actuary. For each major asset class that is included in the pension plan's target asset allocation as of June 30, 2023, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return
Traditional Growth – Global Public Equity	36.0%	7.97%
Stabilized Growth		
Core Real Assets	8.0%	4.68%
Public Credit Fixed Income	6.5%	4.52%
Private Credit	2.5%	7.36%
Non-Traditional Growth		
Private Equity	11.0%	11.32%
Non-Core Real Assets	4.0%	8.67%
Inflation Sensitive – US TIPS	5.0%	2.09%
Principal Protection – Core Fixed Income	10.0%	1.13%
Crisis Risk Offset		
Systematic Trend Following	10.0%	3.18%
Alternative Risk Premia	3.0%	3.27%
Long Duration	2.0%	3.02%
Long Volatility/Tail Risk	2.0%	(1.14%)
Total	<u>100%</u>	<u>5.98%</u>
Inflation		<u>2.60%</u>
Expected Arithmetic Return		<u>8.58%</u>

Discount Rate

A single discount rate of 6.37% 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 3.86% (based on the Fidelity 20-Year Municipal GO AA Index as of June 30, 2023). 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 2074. As a result, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through the year 2074, 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, 2024**

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 6.37%, 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	Current Single Discount Rate Assumption	1% Increase
5.37%	6.37%	7.37%
\$ 35,695,434,682	\$ 29,444,538,098	\$ 24,236,489,318

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, 2023, 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, 2024**

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, 2023, the State’s contributions to the RSP on behalf of individual employers totaled \$90,330,044. Of this amount, \$81,991,471 was funded via an appropriation from the State and \$8,338,573 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 2023. The College’s share of pensionable contributions was 0.1849%. As a result, the College recognized revenue and defined contribution pension expense of \$166,988 from this special funding situation during the year ended June 30, 2024, of which \$15,415 constituted forfeitures.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2024**

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, 2024, 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 2024, the College recognized OPEB contributions of \$144,236.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2023. At June 30, 2023, the CIP reported a net OPEB liability of \$706,333,410.

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, 2023, 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, 2023, the College's proportion was \$6,758,784 (0.956883%), which was a decrease of 0.021767% from its proportion measured as of June 30, 2022 of \$6,699,449 (0.978650%). 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	\$ 6,758,784
State's proportionate share of the collective net OPEB liability associated with the employer	<u>6,758,784</u> <u>\$ 13,517,568</u>

For the year ending June 30, 2024, the College recognized OPEB revenue and expense of (\$2,451,825) for support provided on-behalf by the State. At June 30, 2024, 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	\$ 101,708	\$ (2,034,778)
Changes in assumptions	-	(6,607,315)
Net difference between projected and actual earnings on OPEB plan investments	-	(1,445)
Changes in proportion and differences between employer contributions and proportionate share of contributions	269,978	(822,840)
Total deferred amounts to be recognized in expense in future periods	371,686	(9,466,378)
Employer contributions subsequent to the measurement date	144,236	-
Total	\$ 515,922	\$ (9,466,378)

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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 \$144,236 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, 2024. 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>
2024	\$ (3,237,633)
2025	(3,067,123)
2026	(2,232,969)
2027	(559,271)
2028	2,304
Total	<u>\$ (9,094,692)</u>

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement date, unless otherwise specified:

Inflation	2.25%
Salary increases	Depends on age and 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 2024 based on actual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033, and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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 and PubT-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 and PubT-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, 2022 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 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022. The increase in the single discount rate from 3.69% to 3.86% caused the College's total OPEB liability to decrease by approximately \$10.2 million from 2022 to 2023.

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, 2023, the trust earned \$168,000 in interest and due to a significant benefit payable, the market value of assets at June 30, 2023, is a negative \$107.1 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, 2024**

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, 2023, calculated using a single discount rate of 3.86% 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 (2.86%) or 1-percentage-point higher (4.86%) than the current discount rate:

	1% Decrease 2.86%	Current Discount Rate 3.86%	1% Increase 4.86%
Employer's proportionate share of the collective net OPEB liability	\$ 7,373,901	\$ 6,758,784	\$ 6,229,112

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, 2023, 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 2025 decreasing to an ultimate trend rate of 4.25% in 2040:

	1% Decrease (a)	Healthcare Cost Trend Rates Assumptions	1% Increase (b)
Employer's proportionate share of the collective net OPEB liability	\$ 6,071,016	\$ 6,758,784	\$ 7,588,142

(a) One percentage point decrease in current healthcare trend rates - Pre-Medicare per capita costs: 8.63% in 2024, 7.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2040. Post-Medicare per capital costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2040.

(b) One percentage point increase in current healthcare trend rates - Pre-Medicare per capita costs: 10.63% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040. Post-Medicare per capital costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2040.

Payable to the OPEB Plan

The College had no outstanding contributions payable to the CIP plan for the year ended June 30, 2024.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2024, the following employees were covered by the benefit term:

Active employees	82
Inactive employees entitled to but not receiving benefits	-
Inactive employees currently receiving benefits	94
Total	176

Total OPEB Liability

The College's total OPEB liability of \$6,345,001 was measured as of June 30, 2024 and was determined by an actuarial valuation as of June 30, 2023, rolled forward to June 30, 2024.

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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)

Actuarial Assumptions

The total OPEB liability in the June 30, 2024 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	4.21%
Healthcare cost trend rates	6.50%, managed care option, 6.50% CCHP option for 2024 decreasing to an ultimate rate of 4.50% for 2039 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, 2024. The discount rate as of June 30, 2024 was 4.21%, which was an increase from the June 30, 2023 rate of 4.13%.

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, 2023	\$ <u>5,124,428</u>
Changes for the year:	
Service cost	16,441
Interest	204,752
Changes of benefit terms	-
Difference between expected and actual experience	499,084
Changes in assumptions and other inputs	833,823
Benefit payments	(333,527)
Other changes	-
Net changes	<u>1,220,573</u>
Balance as of June 30, 2024	<u>\$ <u>6,345,001</u></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 4.21% 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 (3.21%) or 1-percentage-point higher (5.21%) than the current rate:

	1% Decrease 3.21%	Current Discount Rate 4.21%	1% Increase 5.21%
Employer's proportionate share of the collective net OPEB liability	\$ 7,190,961	\$ 6,345,001	\$ 5,656,252

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 6.50%, managed care option, and 6.50%, CCHP option, decreasing to an ultimate trend rate of 4.50% in 2039:

	1% Decrease (a)	Healthcare Cost Trend Rates Assumptions	1% Increase (b)
Employer's proportionate share of the collective net OPEB liability	\$ 5,648,113	\$ 6,345,001	7,188,659

(a) One percentage point decrease in healthcare trend rates is 5.50%, managed care option, and 5.50%, CCHP option, in 2024 decreasing to an ultimate trend rate of 3.50% in 2039.

(b) One percentage point increase in healthcare trend rates is 7.50%, managed care option, and 7.50%, CCHP option, in 2024 decreasing to an ultimate trend rate of 5.50% in 2039.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2024, the College recognized OPEB expense of \$608,614. At June 30, 2024, 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	\$ 297,420	\$ -
Changes in assumptions	539,716	(47,511)
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total deferred amounts to be recognized in expense in future periods	\$ 837,136	\$ (47,511)

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

	Net Deferred Outflows (Inflows) of Resources
<u>Years ending June 30,</u>	
2025	\$ 533,887
2026	255,738
Total	\$ 789,625

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, 2024**

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. During the current fiscal year, the College exercised 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, 2023	Additions	Deletions	Balance June 30, 2024
Bobcat Skid Steer Lease	\$ 73,083	\$ -	\$ -	\$ 73,083
Less: Accumulated Depreciation	(18,271)	(9,135)	-	(27,406)
Capital Assets, Net	<u>\$ 54,812</u>	<u>\$ (9,135)</u>	<u>\$ -</u>	<u>\$ 45,677</u>

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, 2023	Additions	Deletions	Balance June 30, 2024
Copier Lease	\$ 211,084	\$ -	\$ -	\$ 211,084
Less: Accumulated Amortization	(28,594)	(39,725)	-	(68,319)
Right-of-Use Assets, Net	<u>\$ 182,490</u>	<u>\$ (39,725)</u>	<u>\$ -</u>	<u>\$ 142,765</u>

The following is a maturity analysis of annual undiscounted cash flows for lease liabilities as of June 30, 2024:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
	<u>\$ 142,765</u>	<u>\$ 11,460</u>	<u>\$ 154,225</u>

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

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, 2023	Additions	Deletions	Balance June 30, 2024
SBITAs	\$ 1,141,859	\$ 372,835	\$ 974,889	\$ 539,805
Less: Accumulated Amortization	<u>(548,106)</u>	<u>(572,166)</u>	<u>(974,889)</u>	<u>(145,383)</u>
Right-of-Use Assets, Net	<u>\$ 593,753</u>	<u>\$ (199,331)</u>	<u>\$ -</u>	<u>\$ 394,422</u>

The future subscription payments under SBITA arrangements are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 124,746	\$ 16,497	\$ 141,243
2026	138,148	9,351	147,499
2027	<u>53,770</u>	<u>1,450</u>	<u>55,220</u>
	<u>\$ 316,664</u>	<u>\$ 27,298</u>	<u>\$ 343,962</u>

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, 2024, the College recognized \$65,000 as revenue, accounts receivable of \$910,000, and \$910,000 as a deferred inflow of resources related to this contract.

NOTE 14: RELATED PARTIES

For the year ended June 30, 2024, there were no related party transactions.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

NOTE 15: 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.

Vacation and Personal Leave

As of June 30, 2024, employees had earned but not taken annual vacation, which at salary rates in effect at the end of the year, totaled \$1,680,257. The College has accrued this liability and considers the entire liability to be long-term.

Construction in Progress

At June 30, 2024, the College had construction project commitments totaling approximately \$18,742,000. These commitments are detailed below:

Approved prior to June 30, 2024:	
West entry elevator and mezzanine	\$ 800,000
Harrison Bruce Player Development	2,263,000
Electronical system and transformer upgrades	719,000
B wing 3 rd Floor	1,486,000
Upper C and E wing renovations and upper C wing air handlers	1,513,000
West lobby expansion	1,231,000
Boiler replacement	1,194,000
CTE program consolidation renovation	8,139,000
Highway construction careers program building	471,000
D wing roof replacement	485,000
B wing garden level renovation	301,000
H building main breaker replacement	50,000
Dogtrot HVAC	37,000
Fitness Center beam replacement	30,000
Campus Police A/C unit	23,000
Total construction commitments	<u>\$ 18,742,000</u>

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

NOTE 16: 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, 2024**

NOTE 16: 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, 2024 or 2023. 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, 2024 or 2023.

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 16F 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 \$37,323 and have been netted with investment income in the accompanying Statement of Activities.

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**NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2024**

NOTE 16: 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, 2024, 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, 2021.

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, 2024**

NOTE 16: 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 February 11, 2025, 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, 2024 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	\$ 2,831,379	\$ 3,857,612	\$ -	\$ 3,857,612
Exchange-traded Funds	2,919,803	3,433,270	-	3,433,270
Corporate Bonds	2,831,833	-	2,471,908	2,471,908
Commodities	300,000	-	300,911	300,911
Real Estate Investments	<u>258,518</u>	-	<u>242,978</u>	<u>242,978</u>
Total Investments	<u>\$ 9,141,533</u>	<u>\$ 7,290,882</u>	<u>\$ 3,015,797</u>	<u>\$ 10,306,679</u>

There were no transfers between Levels 1, 2, or 3 of the fair value hierarchy during the year ended June 30, 2024.

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, 2024**

NOTE 16: 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, 2024, the Foundation held \$9,149,276 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	\$ 610,540
Athletics	208,420
Endowments - Scholarships	8,062,362
Other	<u>267,954</u>
Total	<u>\$ 9,149,276</u>

During the year ended June 30, 2024, \$793,264 was released from restrictions and used for the following purposes:

Scholarships	\$ 659,381
Athletics	152,305
Fundraising	18,839
Other Student Support	9,671
Management & General	<u>290</u>
Total	<u>\$ 840,486</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, 2024**

NOTE 16: 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 \$351,670 for the fiscal year ended June 30, 2024.

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, 2024**

NOTE 16: DISCRETELY PRESENTED COMPONENT UNIT (CONTINUED)

D. Endowment Funds (Concluded)

Endowment net assets as June 30, 2024 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
Donor-restricted Endowment Funds	\$ -	\$ 8,062,362	\$ 8,062,362
Board-designated Endowment Funds	<u>1,658,723</u>	<u>-</u>	<u>1,658,723</u>
	<u>\$ 1,658,723</u>	<u>\$ 8,062,362</u>	<u>\$ 9,721,085</u>

Changes in endowment net assets as of June 30, 2024 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Endowment Net Assets</u>
Endowment Net Assets, Beginning of Year	\$ 1,540,095	\$ 7,384,419	\$ 8,924,514
Contributions	-	142,485	142,485
Investment Income, Net of Fees	45,086	214,402	259,488
Realized Gain (Loss)	2,844	13,956	16,800
Unrealized Gain (Loss)	126,699	602,769	729,468
Amounts Appropriated for Expenditures	<u>(56,001)</u>	<u>(295,669)</u>	<u>(351,670)</u>
Endowment Net Assets, End of Year	<u>\$ 1,658,723</u>	<u>\$ 8,062,362</u>	<u>\$ 9,721,085</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	\$ 832,698
Investments	10,306,679
Contributions Receivable	520
Less: Amount Designated or Restricted for Specific Purposes	<u>(10,620,551)</u>
Total	<u>\$ 519,346</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 \$1,217,833 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, 2024**

NOTE 16: 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, 2024 is recognized as contributions revenue in the Statement of Activities as detailed below:

Occupancy	\$	18,000
Contractual Services		14,248
Supplies, Materials, and Travel		19,409
Personnel		<u>341,224</u>
Total		<u>\$ 392,881</u>

The total value of the services and the facilities provided by the College during the year ended June 30, 2024 is also recognized as expenses as follows:

Scholarships	\$	84,837
Other Student Services		55,770
Management and General		93,577
Fundraising		<u>158,697</u>
Total		<u>\$ 392,881</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, 2024, the Foundation had cash and cash equivalents totaling \$240,405 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>FY2024*</u>	<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%	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	136,715,113	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>\$ 136,715,113</u>	<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	\$ 18,156,618	\$ 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	752.98%	814.33%	775.08%	824.04%	794.87%	769.79%	722.65%	718.30%	649.73%	597.75%
SURS plan fiduciary net position as a percentage of the total pension liability	44.06%	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.

SCHEDULE OF COLLEGE CONTRIBUTIONS

State Universities Retirement System - Unaudited

	<u>FY2024</u>	<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)	\$ 212,448	\$ 236,546	\$ 149,463	\$ 155,757	\$ 153,469	\$ 148,117	\$ 159,156	\$ 161,062	\$ 167,235	\$ 182,837
Contributions in relation to required contributions	212,448	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>	<u>\$ -</u>
College's covered payroll	\$ 1,695,515	\$ 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	12.53%	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>\$ 144,236</u>	<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>

Fiscal Year 2024 Total DB Contributions: \$1,472,776

Fiscal Year 2024 Total RSP Contributions: \$178,866

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

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

Fiscal Year Ended	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability							
Service Cost	\$ 16,441	\$ 4,831	\$ 9,148	\$ 6,793	\$ 5,389	\$ 17,357	\$ 17,620
Interest on Total OPEB Liability	204,751	208,735	127,088	148,082	158,767	169,959	148,927
Changes of Benefit Terms	-	-	31,247	-	-	-	-
Differences Between Expected and Actual Experience	499,084	-	188,844	-	(94,383)	-	497,910
Changes of Assumptions or Other Inputs	833,823	(20,569)	(760,638)	380,555	107,469	162,832	116,522
Benefit Payments	(333,527)	(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>1,220,572</u>	<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>5,124,429</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>	<u>5,235,174</u>
Total OPEB Liability - Ending	<u><u>\$ 6,345,001</u></u>	<u><u>\$ 5,124,429</u></u>	<u><u>\$ 5,275,645</u></u>	<u><u>\$ 5,979,517</u></u>	<u><u>\$ 5,689,904</u></u>	<u><u>\$ 5,874,721</u></u>	<u><u>\$ 5,890,276</u></u>
Covered Payroll	\$ 5,883,129	\$ 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	107.85%	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.

**JOHN A. LOGAN COLLEGE
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>FY2024</u>	<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	0.956883%	0.978650%	0.995086%	0.978269%	0.964645%	0.977891%	0.971646%	1.108664%
College's proportionate share of the collective net OPEB liability	\$ 6,758,784	\$ 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	6,758,784	6,699,449	17,270,036	17,831,530	18,217,617	18,435,620	23,653,716	21,023,006
Total	<u>\$ 13,517,568</u>	<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	\$ 28,847,200	\$ 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	23.4%	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	-15.16%	-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>FY2024</u>	<u>FY2023</u>	<u>FY2022</u>	<u>FY2021</u>	<u>FY2020</u>	<u>FY2019</u>	<u>FY2018</u>	<u>FY2017</u>
Statutorily Required Contributions**	\$ 144,236	\$ 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%	0.50%
Annual contribution deficiency (excess)**	N/A	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, 2024**

NOTE 1: SURS PENSION PLAN

Changes of Benefit Terms.

Public Act 103-0080, effective June 9, 2023, created a disability benefit for police officers injured in the line of duty on or after January 1, 2022. This benefit was first reflected in the total Pension Liability as of June 30, 2023.

Changes of Assumptions.

In accordance with *Illinois Compiled Statutes*, an actuarial review is to be performed at least once every three years to determine the reasonableness of actuarial assumptions regarding the retirement, disability, mortality, turnover, interest, and salary of the members and benefit recipients of SURS. An experience review for the years June 30, 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. Only the disability rates assumption changed for the June 30, 2023, actuarial valuation.

- **Salary Increase:** The overall assumed rates of salary increase range from 3.00% to 12.75% based on years of service, with maintaining the underlying wage inflation rate of 2.25%.
- **Investment Return:** The investment return is assumed to be 6.50%. This reflects an assumed real rate of return to 4.25% and assumed price inflation of 2.25%.
- **Effective Rate of Interest (ERI):** The long-term assumption for the ERI for crediting the money purchase accounts is 6.50%.
- **Normal Retirement Rates:** Separate rates are assumed 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:** Separate rates are assumed 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:** Assumed rates maintain the pattern of decreasing termination rates as years of service increase.
- **Mortality Rates:** Use of Pub-2010 mortality tables reflects its high applicability to public pensions. The projection scale utilized is the MP-2020 scale.
- **Disability Rates:** Separate rates are assumed for members in academic positions and non-academic positions, as well as for males and females. New for the June 30, 2023, valuation, 50% of police officer disability incidence is assumed to be line-of-duty related.
- **Plan Election:** For non-academic members, assumed plan election are 75% for Tier 2 and 25% for Retirement Savings Plan (RSP). For academic members, assumed plan election rates are 55% for Tier 2 and 45% Retirement Savings Plan (RSP).

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, 2024**

NOTE 2: COLLEGE INSURANCE PLAN

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Sponsor's Fiscal Year-End	June 30, 2024

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-2010 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 2024 are based on actual premium increases. For non-Medicare costs, trends start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033, and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
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 2021, 2022 AND 2023**

	<u>2023 Levy Payable in 2024*</u>	<u>2022 Levy Payable in 2023*</u>	<u>2021 Levy Payable in 2022*</u>
Assessed Valuation (by County)			
Franklin County	\$ 118,558,177	\$ 107,333,205	\$ 98,503,329
Jackson County	815,831,864	760,945,209	709,927,451
Perry County	137,218,927	122,807,353	113,621,785
Randolph County	16,448,447	15,316,113	14,318,549
Williamson County	1,351,320,160	1,213,714,414	1,161,880,804
	<u>\$ 2,439,377,575</u>	<u>\$ 2,220,116,294</u>	<u>\$ 2,098,251,918</u>
Tax Rates (Per \$100 of Assessed Valuation)			
Education	0.27592	0.29345	0.30000
Operations and Maintenance	0.04798	0.04887	0.05000
Bond and Interest	0.20686	0.22848	0.24112
Audit	0.00277	0.00270	0.00279
Liability, Protection, and Settlement	0.10230	0.10809	0.11180
Health, Life, and Safety	0.04717	0.04625	0.05000
Prior Year Adjustment	0.00296	0.00033	(0.00109)
	<u>0.68596</u>	<u>0.72817</u>	<u>0.75462</u>
Taxes Extended			
Education	\$ 6,899,328	\$ 6,580,851	\$ 6,292,237
Operations and Maintenance	1,189,235	1,096,344	1,048,786
Bond and Interest	5,196,670	5,147,355	5,082,670
Audit	69,644	60,958	58,916
Liability, Protection, and Settlement	2,568,975	2,434,588	2,356,188
Health, Life, and Safety	1,177,193	1,041,718	1,048,668
Prior Year Adjustment	(134,128)	(80,233)	(75,990)
	<u>\$ 16,966,917</u>	<u>\$ 16,281,581</u>	<u>\$ 15,811,475</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, 2024**

Assessed Valuation - 2022 Levy

Franklin County	\$ 107,333,205
Jackson County	760,945,209
Perry County	122,807,353
Randolph County	15,316,113
Williamson County	1,213,714,414
	<u>\$ 2,220,116,294</u>
Debt Limit, 2.875% of Assessed Valuation (50 ILCS 405/1)	\$ 63,828,343
Less: Total Indebtedness	<u>(19,349,429)</u>
Legal Debt Margin	<u><u>\$ 44,478,914</u></u>


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

**CERTIFICATION OF PER CAPITA COST
FOR FISCAL YEAR 2025**

All Fiscal Year 2024 Noncapital Audited Operating Expenditures from the following funds:

1	Education Fund	\$	23,255,177
2	Operations and Maintenance Fund	\$	4,730,528
3	Operations and Maintenance Fund (Restricted)	\$	302,875
4	Bond and Interest Fund	\$	1,171,756
5	Public Building Commission Rental Fund	\$	-
6	Restricted Purposes Fund	\$	11,411,492
7	Audit Fund	\$	76,000
8	Liability, Protection, and Settlement Fund	\$	1,961,886
9	Auxiliary Enterprises Fund (Subsidy Only)	\$	<u>2,068,670</u>
10	TOTAL NONCAPITAL EXPENDITURES (sum of lines 1-9)	\$	44,978,384
11	Depreciation on Capital Outlay Expenditures (equipment, buildings, and fixed equipment paid) From Sources Other than State and Federal Funds	\$	<u>1,700,621</u>
12	TOTAL COSTS INCLUDED (line 10 plus line 11)	\$	46,679,005
13	Total Certified Semester Credit Hours for FY 2024		<u>60,841.50</u>
14	PER CAPITA COST (line 12 divided by line 13)	\$	<u><u>767.22</u></u>

APPROVED:  2-11-2025
 Chief Fiscal Officer Date

APPROVED:  2-11-2025
 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, 2024**

	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, 2023	\$ 11,816,556	\$ 889,600	\$ 11,405,360	\$ 200,655	\$ 320,825	\$ 3,432,814	\$ 7,535,685	\$ 20,163	\$ 1,155,639	\$ 36,777,297
Revenues										
Local Tax Revenue	7,830,142	1,091,720	1,037,289	5,125,492	-	-	-	60,697	2,424,239	17,569,579
All Other Local Revenue	-	-	-	-	-	-	-	-	-	-
ICCB Grants	6,913,614	3,361,988	-	-	-	944,578	-	-	-	11,220,180
All Other State Revenue	121,572	52,104	127,907	-	-	838,628	-	-	-	1,140,211
Federal Revenue	255,955	109,695	89,446	-	-	9,058,201	-	-	-	9,513,297
Student Tuition and Fees	10,506,716	-	-	-	264,535	18,410	-	-	-	10,789,661
On-Behalf CIP	-	-	-	-	-	(2,451,825)	-	-	-	(2,451,825)
On-Behalf SURS	-	-	-	-	-	8,916,468	-	-	-	8,916,468
All Other Revenue	1,302,430	219,895	531,646	23,134	903,345	1,023,271	311,660	4,252	67,063	4,386,696
Total Revenues	<u>26,930,429</u>	<u>4,835,402</u>	<u>1,786,288</u>	<u>5,148,626</u>	<u>1,167,880</u>	<u>18,347,731</u>	<u>311,660</u>	<u>64,949</u>	<u>2,491,302</u>	<u>61,084,267</u>
Expenditures										
Instruction	8,662,744	-	-	-	-	3,105,009	-	-	-	11,767,753
Academic Support	2,723,048	-	-	-	-	974,287	-	-	-	3,697,335
Student Services	2,747,936	-	-	-	-	1,602,037	-	-	-	4,349,973
Public Service/Continuing Education	602,452	-	-	-	992,433	2,200,665	-	-	-	3,795,550
Auxiliary Services	-	-	-	-	1,553,353	352,900	-	-	-	1,906,253
Operations and Maintenance	-	4,359,812	-	-	-	965,485	-	-	771,086	6,096,383
Institutional Support	6,234,602	497,826	882,135	5,073,018	126,274	1,881,596	-	76,000	1,366,243	16,137,694
Scholarships, Grants, and Waivers	2,702,640	-	-	-	467,205	7,103,762	-	-	-	10,273,607
Total Expenditures	<u>23,673,422</u>	<u>4,857,638</u>	<u>882,135</u>	<u>5,073,018</u>	<u>3,139,265</u>	<u>18,185,741</u>	<u>-</u>	<u>76,000</u>	<u>2,137,329</u>	<u>58,024,548</u>
Net Transfers	<u>(2,381,033)</u>	<u>155,830</u>	<u>170,000</u>	<u>-</u>	<u>2,068,670</u>	<u>298,193</u>	<u>(311,660)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2024	<u>\$ 12,692,530</u>	<u>\$ 1,023,194</u>	<u>\$ 12,479,513</u>	<u>\$ 276,263</u>	<u>\$ 418,110</u>	<u>\$ 3,892,997</u>	<u>\$ 7,535,685</u>	<u>\$ 9,112</u>	<u>\$ 1,509,612</u>	<u>\$ 39,837,016</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, 2024**

Total Fund Balance - Uniform Financial Statement No. 1	\$	39,837,016
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.		59,413,199
Right-of-use assets used in College activities are not current financial resources and therefore are not reported in the Uniform Financial Statements.		537,187
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.		212,448
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.		144,236
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.		(855,484)
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.		250,930
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.		(8,305,067)
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		(18,890,000)
Lease liability		(142,765)
Subscription liability		(316,664)
Postemployment benefits		(13,103,785)
Accrued interest		(57,299)
		(18,710,513)
Net Position - Statement of Net Position	\$	58,723,952

**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, 2024**

Net Change in Fund Balances - Uniform Financial Statement No. 1 \$ 3,059,719

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	\$ 1,634,525	
Depreciation and amortization expense	<u>(3,738,267)</u>	(2,103,742)

Net book value of disposed capital assets is not reported in the Uniform Financial Statements. (1,179)

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. (24,098)

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. 144,236

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. (295,292)

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	4,432,060	
Lease liability	77,032	
SBITA liability	468,305	
Postemployment benefits	2,240,587	
Accrued interest	<u>9,169</u>	

Increase in Net Position - Statement of Revenues, Expenses, and Changes in Net Position \$ 8,006,797

**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, 2024**

	Fixed Asset/Debt Account Groups July 1, 2023	Additions	Deletions	Fixed Asset/Debt Account Groups June 30, 2024
Fixed Assets				
Site	\$ 346,427	\$ -	\$ -	\$ 346,427
Construction in Progress	2,127,899	557,250	(1,615,526)	1,069,623
Site Improvements	4,767,025	1,574,748	-	6,341,773
Buildings and Improvements	95,445,503	-	-	95,445,503
Equipment	10,607,983	741,281	(96,929)	11,252,335
Right to Use Leased Equipment	211,084	-	-	211,084
Right to Use SBITAs	1,141,859	372,835	(974,889)	539,805
Total Fixed Assets	<u>114,647,780</u>	<u>3,246,114</u>	<u>(2,687,344)</u>	<u>115,206,550</u>
Less: Accumulated Depreciation and Amortization	<u>52,588,536</u>	<u>3,738,267</u>	<u>(1,070,639)</u>	<u>55,256,164</u>
Net Fixed Assets	<u><u>\$ 62,059,244</u></u>	<u><u>\$ (492,153)</u></u>	<u><u>\$ (1,616,705)</u></u>	<u><u>\$ 59,950,386</u></u>
Fixed Debt				
Bonds Payable	\$ 23,185,000	\$ -	\$ (4,295,000)	\$ 18,890,000
Bond Premium	1,037,744	-	(182,260)	855,484
Accrued Compensated Absences	1,698,441	-	(18,184)	1,680,257
Lease Liability	219,797	-	(77,032)	142,765
Subscription Liability	489,679	295,290	(468,305)	316,664
Net OPEB Liability	<u>11,823,877</u>	<u>1,279,908</u>	<u>-</u>	<u>13,103,785</u>
Total Fixed Debt	<u><u>\$ 38,454,538</u></u>	<u><u>\$ 1,575,198</u></u>	<u><u>\$ (5,040,781)</u></u>	<u><u>\$ 34,988,955</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, 2024**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds
Operating Revenues by Sources			
Local Government Revenues:			
Local Taxes	\$ 6,553,123	\$ 1,091,720	\$ 7,644,843
Corporate Personal Property Replacement Tax	1,277,019	-	1,277,019
Total Local Government	<u>7,830,142</u>	<u>1,091,720</u>	<u>8,921,862</u>
State Government:			
ICCB Base Operating Grant	2,146,309	1,057,137	3,203,446
ICCB Equalization Grant	4,446,448	2,190,042	6,636,490
ICCB Career and Technical Education	233,098	114,809	347,907
ICCB Performance Grant	8,435	-	8,435
Other ICCB Unrestricted Grants not listed above	79,324	-	79,324
Other State not listed above	121,572	52,104	173,676
Total State Government	<u>7,035,186</u>	<u>3,414,092</u>	<u>10,449,278</u>
Federal Government:			
Department of Education	41,431	17,756	59,187
Department of Labor	-	-	-
Department of Health & Human Services	212,694	91,155	303,849
Other	1,830	784	2,614
Total Federal Government	<u>255,955</u>	<u>109,695</u>	<u>365,650</u>
Student Tuition and Fees:			
Tuition	9,792,725	-	9,792,725
Fees	713,991	-	713,991
Total Student Tuition and Fees	<u>10,506,716</u>	<u>-</u>	<u>10,506,716</u>
Other Sources:			
Sales and Service Fees	177,640	-	177,640
Facilities Revenue	-	137,094	137,094
Investment Revenue	779,907	80,911	860,818
Non-Governmental Grants	5,200	-	5,200
Other	339,683	1,890	341,573
Total Other Sources	<u>1,302,430</u>	<u>219,895</u>	<u>1,522,325</u>
Total Revenue	26,930,429	4,835,402	31,765,831
Less Non-Operating Items:*	<u>-</u>	<u>-</u>	<u>-</u>
Adjusted Revenue	<u>\$ 26,930,429</u>	<u>\$ 4,835,402</u>	<u>\$ 31,765,831</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, 2024**

	Education Fund	Operations and Maintenance Fund	Total Operating Funds
Operating Expenditures			
By Program:			
Instruction	\$ 8,662,744	\$ -	\$ 8,662,744
Academic Support	2,723,048	-	2,723,048
Student Services	2,747,936	-	2,747,936
Public Service/Continuing Education	602,452	-	602,452
Auxiliary Services	-	-	-
Operations and Maintenance	-	4,359,812	4,359,812
Institutional Support	6,234,602	497,826	6,732,428
Scholarships, Grants, and Waivers	2,702,640	-	2,702,640
Total Expenditures	23,673,422	4,857,638	28,531,060
Less Non-Operating Items:*	-	-	-
Adjusted Expenditures	\$ 23,673,422	\$ 4,857,638	\$ 28,531,060
By Object:			
Salaries	\$ 14,946,079	\$ 2,681,502	\$ 17,627,581
Employee Benefits	2,448,889	416,957	2,865,846
Contractual Services	1,312,779	161,002	1,473,781
General Materials and Supplies	957,699	419,578	1,377,277
Library Materials**	25,133	-	25,133
Conference and Meeting Expenses	327,743	6,579	334,322
Fixed Charges	352,553	40,126	392,679
Utilities	4,329	1,007,601	1,011,930
Capital Outlay	418,245	127,110	545,355
Other	2,905,106	(2,817)	2,902,289
Student Grants and Scholarships**	2,702,640	-	2,702,640
Total Expenditures	23,673,422	4,857,638	28,531,060
Less Non-Operating Items:*	-	-	-
Adjusted Expenditures	\$ 23,673,422	\$ 4,857,638	\$ 28,531,060

*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, 2024**

	<u>Restricted Purposes Fund</u>
Revenues by Source	
Total Local Government	\$ -
State Government:	
ICCB - Adult Education	158,941
ICCB - Other	785,637
On-Behalf CIP	(2,451,825)
On-Behalf SURS	8,916,468
Other	838,628
Total State Government	<u>8,247,849</u>
Federal Government:	
Department of Education	6,773,538
Department of Labor	124,179
Department of Health and Human Services	2,035,988
Other	124,496
Total Federal Government	<u>9,058,201</u>
Other Sources:	
Tuition and Fees	18,410
Other	1,023,271
Total Other Sources	<u>1,041,681</u>
Total Restricted Purposes Fund Revenues	<u>\$ 18,347,731</u>
Expenditures By Program	
Instruction	\$ 3,105,009
Academic Support	974,287
Student Services	1,602,037
Public Service/Continuing Education	2,200,665
Auxiliary Services	352,900
Operations and Maintenance	965,485
Institutional Support	1,881,596
Scholarships, Grants, and Waivers	<u>7,103,762</u>
Total Restricted Purposes Fund Expenditures	<u>\$ 18,185,741</u>
Expenditures By Object	
Salaries	\$ 1,961,335
Employee Benefits (Including SURS & CIP On-Behalf)	7,338,320
Contractual Services	238,380
General Materials and Supplies	833,642
Library Materials*	-
Travel & Conference/Meeting Expenses	133,643
Fixed Charges	88,604
Utilities	24,747
Capital Outlay	309,606
Other	7,257,464
Scholarships, Grants, and Waivers*	<u>7,103,762</u>
Total Restricted Purposes Fund Expenditures	<u>\$ 18,185,741</u>

*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, 2024

Instruction	
Instructional Programs	\$ 11,598,824
Other	168,929
Total Instruction	<u>11,767,753</u>
Academic Support	
Library Center	321,539
Instructional Materials Center	116,573
Academic Computing Support	266,169
Academic Administration and Planning	2,515,606
Other	477,448
Total Academic Support	<u>3,697,335</u>
Student Services	
Admissions and Records	508,149
Counseling and Career Guidance	2,393,017
Financial Aid Administration	523,258
Other	925,549
Total Student Services Support	<u>4,349,973</u>
Public Service/Continuing Education	
Community Education	351,413
Customized Training (Instructional)	207,089
Community Services	3,222,597
Other	14,451
Total Public Service/Continuing Education	<u>3,795,550</u>
Auxiliary Services	
	<u>1,906,253</u>
Operations and Maintenance of Plant	
Maintenance	1,422,833
Custodial	1,937,286
Grounds	755,485
Campus Security	965,274
Transportation	-
Plant Utilities	1,004,478
Other	11,027
Total Operations and Maintenance of Plant	<u>6,096,383</u>
Institutional Support	
Executive Management	1,366,975
Fiscal Operations	1,200,310
Community Relations	1,126,183
Administrative Support Services	911,903
Board of Trustees	44,360
General Institution	2,181,767
Institutional Research	477,376
Administrative Data Processing	2,512,008
Other	361,659
Total Institutional Support	<u>10,182,541</u>
Scholarships, Student Grants, and Waivers	
	<u>10,273,607</u>
Total Current Funds Expenditures	<u>\$ 52,069,395</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, 2024, 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, 2024, 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, 2024, 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 February 11, 2025, 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
February 11, 2025

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

STATE ADULT EDUCATION RESTRICTED FUNDS

**BALANCE SHEET
JUNE 30, 2024**

	State Basic	Performance	Total (Memorandum Only)
Assets			
Current Assets			
Cash Held by John A. Logan College	\$ 4,103	\$ 2,043	\$ 6,146
Total Assets	\$ 4,103	\$ 2,043	\$ 6,146
 Liabilities and Fund Balances			
Current Liabilities			
Accounts Payable	\$ 188	\$ 182	\$ 370
Accrued Expenses	3,915	1,861	5,776
Total Liabilities	4,103	2,043	6,146
 Fund Balance			
Reserved	-	-	-
Total Liabilities and Fund Balances	\$ 4,103	\$ 2,043	\$ 6,146

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, 2024**

	State Basic	Performance	Total (Memorandum Only)
Revenues			
Grant	\$ 94,501	\$ 64,440	\$ 158,941
Expenditures by Program			
Personnel Services	71,699	45,924	117,623
Fringe Benefits	12,246	11,944	24,190
Travel	547	677	1,224
Supplies	6,162	4,116	10,278
Contractual Services	-	-	-
Occupancy	-	850	850
Telecommunications	747	-	747
Training and Education	1,585	929	2,514
Miscellaneous	1,515	-	1,515
Total Expenditures	<u>94,501</u>	<u>64,440</u>	<u>158,941</u>
Excess of Revenues Over (Under) Expenditures	-	-	-
Fund Balance, July 1, 2023	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, June 30, 2024	<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, 2024**

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, 2024**

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, 2024, 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, 2024.

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, 2024**

	<u>Audited Expenditure Amount</u>	<u>Actual Expenditure Percentage</u>
<u>State Basic</u>		
Instruction (45% Minimum Required)	\$ 57,413	60.75%

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

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

**INDEPENDENT ACCOUNTANT'S REPORT ON THE SCHEDULE
OF ENROLLMENT DATA AND OTHER BASES UPON
WHICH CLAIMS ARE FILED**

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

We have examined the accompanying Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed of John A. Logan College, Community College District No. 530 for the year ended June 30, 2024 (the Schedule). The College's management is responsible for preparing the Schedule in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*. Our responsibility is to express an opinion on the Schedule based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule referred to above is in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual*, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule referred to above, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule is presented in accordance with the guidelines of the Illinois Community College Board's *Fiscal Management Manual* in all material respects.

The supplementary information on pages 80-82 discusses the College's residency verification steps and is the responsibility of the College's management. This information has not been subjected to the audit procedures applied in the audit of the Schedule, and accordingly, we do not express an opinion or provide any assurance on it.

Kemper CPA Group LLP

KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
February 11, 2025

**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, 2024**

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	4,041.5	-	16,916.0	119.0	15,436.0	91.5	36,393.5	210.5
Business Occupational	679.5	9.5	2,190.5	52.5	2,139.0	49.5	5,009.0	111.5
Technical Occupational	123.5	-	3,140.0	70.0	3,125.0	90.0	6,388.5	160.0
Health Occupational	828.5	-	3,911.0	5.5	3,255.5	4.5	7,995.0	10.0
Remedial Developmental	100.0	-	734.0	-	491.0	-	1,325.0	-
Adult Basic/Secondary Education	12.5	307.5	498.5	952.5	84.0	1,383.5	595.0	2,643.5
Total	5,785.5	317.0	27,390.0	1,199.5	24,530.5	1,619.0	57,706.0	3,135.5

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.

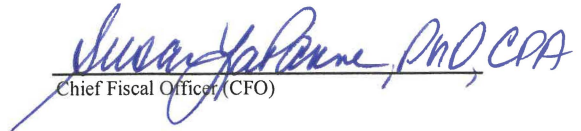
	Attending In-District	Attending Out-of District on Chargeback or Contractual Agreement	Total
Reimbursable Semester Credit Hours (All Terms)	<u>53,268.5</u>	<u>4,048.0</u>	<u>57,316.5</u>
	Dual Credit	Dual Enrollment	
Reimbursable Semester Credit Hours (All Terms)	<u>6,664.0</u>	<u>2,761.0</u>	
District Prior Year Equalized Assessed Valuation			<u>\$2,220,116,294</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, 2024**

<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	36,393.5	36,393.5	-	210.5	210.5	-
Business Occupational	5,009.0	5,009.0	-	111.5	111.5	-
Technical Occupational	6,388.5	6,388.5	-	160.0	160.0	-
Health Occupational	7,995.0	7,995.0	-	10.0	10.0	-
Remedial Developmental	1,325.0	1,325.0	-	-	-	-
Adult Basic/Secondary Education	595.0	595.0	-	2,643.5	2,643.5	-
Total	<u>57,706.0</u>	<u>57,706.0</u>	<u>-</u>	<u>3,135.5</u>	<u>3,135.5</u>	<u>-</u>

**RECONCILIATION OF IN-DISTRICT/CHARGEBACK AND COOPERATIVE/CONTRACTUAL AGREEMENT CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2024**

	Total Attending (Unrestricted and Restricted)	Total Attending As Certified To The ICCB	Difference
Reimbursable In-District Residents	53,268.5	53,268.5	-
Reimbursable Out-of-District on Chargeback or Contractual Agreement	4,048.0	4,048.0	-
Total	<u>57,316.5</u>	<u>57,316.5</u>	<u>-</u>

	Total Reimbursable	Total Reimbursable Certified to ICCB	Difference
Dual Credit	6,664.0	6,664.0	-
Dual Enrollment	2,761.0	2,761.0	-
Total	<u>9,425.0</u>	<u>9,425.0</u>	<u>-</u>

**RECONCILIATION OF TOTAL CORRECTIONAL SEMESTER CREDIT HOURS
FOR THE YEAR ENDED JUNE 30, 2024**

<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 Developmental	-	-	-
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, 2024**

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, 2024**

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, 2024**

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

STATE OF ILLINOIS CONSOLIDATED YEAR-END FINANCIAL REPORT

**INDEPENDENT AUDITOR'S REPORT ON
THE STATE OF ILLINOIS
CONSOLIDATED YEAR-END FINANCIAL REPORT**

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

We have audited the financial statements of John A. Logan College, Community College District No. 530 (the College) as of and for the year ended June 30, 2024, and have issued our report thereon dated February 11, 2025, which expressed an unmodified opinion on those financial statements, and appears on pages 1-3.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The "Consolidated Year-End Financial Report" for the State of Illinois on pages 84a-84k, for the fiscal year ended June 30, 2024, is presented for purposes of additional analysis, as required by the State of Illinois, and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management of the College and the State of Illinois and is not intended to be and should not be used by anyone other than those specified parties.



KEMPER CPA GROUP LLP
Certified Public Accountants and Consultants

Marion, Illinois
February 11, 2025

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

Grantee Name	John A Logan College
ID Numbers	Audit: 52026 Grantee: 673225 UEI: JFLWC7MNURM5 FEIN: 370905504
Audit Period	7/1/2023 - 6/30/2024
Last Update	2/6/2025 9:23:09 AM
Program Count	10

EXPENDITURES BY PROGRAM

CSFA #	Program Name	State	Federal	Total	Match
684-01-1625	Adult Education and Literacy Basic Grants - Federal and State	158,941.00	84,471.00	243,412.00	0.00
444-84-2884	Child Care Resource and Referral Program - Child Care Assistance Program	451,981.57	1,235,052.35	1,687,033.92	0.00
684-05-2840	College Bridge Programs	0.00	23,514.36	23,514.36	0.00
684-05-2866	Early Childhood Access Consortium for Equity	0.00	449,068.29	449,068.29	0.00
684-00-0822	Early School Leaver Transition Program - State CTE	59,972.36	0.00	59,972.36	0.00
420-35-3071	Energy Transition Community Grant Program	0.00	0.00	0.00	0.00
684-00-2727	Governor's Emergency Education Relief Fund II - Federal	0.00	49,704.72	49,704.72	0.00
684-00-0465	Postsecondary Perkins Basic Grants - Federal CTE	0.00	292,850.19	292,850.19	0.00
444-84-2901	Statewide CCR&R and Provider Supports and Services - Child Care Assistance Program	0.00	6,200.00	6,200.00	0.00
586-13-0542	Truants' Alternative/Optional Ed	145,814.00	0.00	145,814.00	0.00
	All other federal expenditures		7,372,436.52	7,372,436.52	
	TOTALS	816,708.93	9,513,297.43	10,330,006.36	0.00

EXPENDITURES BY CATEGORY

Amount	Category
1,165,577.71	Personal Services (Salaries and Wages)
352,945.51	Fringe Benefits
44,325.55	Travel
71,390.38	Equipment
207,011.54	Supplies
35,102.00	Contractual Services
46,078.70	Consultant (Professional Services)
102,450.00	Occupancy - Rent and Utilities
747.12	Telecommunications
21,927.15	Training and Education
1,515.00	Direct Administrative Costs
373,056.26	Miscellaneous Costs

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

389,628.92	Indirect Costs
145,814.00	Expenditure-Grant Projects during the Audit Period
2,957,569.84	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Illinois Community College Board
CSFA Number	684-01-1625
Program Name	Adult Education and Literacy Basic Grants - Federal and State
Popular Name	Adult Education Grant
Program Contact	Name: Kathy Olesen-Tracey Phone: 2175572740 Email: kathy.olesen-tracey@illinois.gov
State Amount Expended	158941.00
Federal Amount Expended	84471.00

Expenditures by Category

184,741.48	Personal Services (Salaries and Wages)
37,226.52	Fringe Benefits
1,521.42	Travel
13,496.76	Supplies
1,650.00	Occupancy - Rent and Utilities
747.12	Telecommunications
2,513.70	Training and Education
1,515.00	Direct Administrative Costs
243,412.00	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Department Of Human Services
CSFA Number	444-84-2884
Program Name	Child Care Resource and Referral Program - Child Care Assistance Program
Popular Name	Child Care Resource and Referral Program
Program Contact	Name: Hollie Hoole Phone: 217/785-2559 Email: Hollie.Hoole@illinois.gov
State Amount Expended	451981.57
Federal Amount Expended	1235052.35

Expenditures by Category

786,776.51	Personal Services (Salaries and Wages)
269,542.18	Fringe Benefits
1,470.15	Travel
9,756.08	Supplies
22,000.00	Contractual Services
16,821.26	Consultant (Professional Services)
100,800.00	Occupancy - Rent and Utilities
129,205.80	Miscellaneous Costs
350,661.94	Indirect Costs
1,687,033.92	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Illinois Community College Board
CSFA Number	684-05-2840
Program Name	College Bridge Programs <i>This program was added by the grantee</i>
Popular Name	College Bridge
Program Contact	Name: Marcus Brown Phone: 217-524-5503 Email: marcus.brown@illinois.gov
State Amount Expended	0.00
Federal Amount Expended	23514.36

Expenditures by Category

5,644.50	Personal Services (Salaries and Wages)
1,511.28	Fringe Benefits
15,643.00	Miscellaneous Costs
715.58	Indirect Costs
23,514.36	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Illinois Community College Board
CSFA Number	684-05-2866
Program Name	Early Childhood Access Consortium for Equity
Popular Name	ECACE
Program Contact	Name: Mackenzie Montgomery Phone: (217)557-7119 Email: Mackenzie.Montgomery@illinois.gov
State Amount Expended	0.00
Federal Amount Expended	449068.29

Expenditures by Category

78,275.68	Personal Services (Salaries and Wages)
23,829.67	Fringe Benefits
8,701.24	Travel
69,050.12	Supplies
500.00	Contractual Services
29,257.44	Consultant (Professional Services)
13,336.90	Training and Education
203,872.14	Miscellaneous Costs
22,245.10	Indirect Costs
449,068.29	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Illinois Community College Board
CSFA Number	684-00-0822
Program Name	Early School Leaver Transition Program - State CTE
Popular Name	ESLTP Grant
Program Contact	Name: Angela Gerberding Phone: 217-558-2162 Email: angela.gerberding@illinois.gov
State Amount Expended	59972.36
Federal Amount Expended	0.00

Expenditures by Category

48,541.56	Personal Services (Salaries and Wages)
7,312.80	Fringe Benefits
1,232.69	Travel
1,787.31	Supplies
1,098.00	Contractual Services
59,972.36	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Department Of Commerce And Economic Opportunity
CSFA Number	420-35-3071
Program Name	Energy Transition Community Grant Program
Popular Name	Energy Transition Community Grant Program
Program Contact	Name: Travis Grupe Phone: 217-557-0513 Email: CEO.CEJACommTransition@illinois.gov
State Amount Expended	0.00
Federal Amount Expended	0.00

Expenditures by Category

0.00	TOTAL
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**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Illinois Community College Board
CSFA Number	684-00-2727
Program Name	Governor's Emergency Education Relief Fund II - Federal <i>This program was added by the grantee</i>
Popular Name	GEER II - Learning Renewal
Program Contact	Name: Jeff Newell Phone: 217-558-2066 Email: jeff.newell@illinois.gov
State Amount Expended	0.00
Federal Amount Expended	49704.72

Expenditures by Category

3,844.16	Travel
8,327.80	Supplies
4,754.00	Contractual Services
6,076.55	Training and Education
24,335.32	Miscellaneous Costs
2,366.89	Indirect Costs
49,704.72	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Illinois Community College Board
CSFA Number	684-00-0465
Program Name	Postsecondary Perkins Basic Grants - Federal CTE
Popular Name	Perkins Grant
Program Contact	Name: Janelle Washington Phone: 217-785-0068 Email: janelle.washington@illinois.gov
State Amount Expended	0.00
Federal Amount Expended	292850.19

Expenditures by Category

55,397.98	Personal Services (Salaries and Wages)
13,523.06	Fringe Benefits
27,555.89	Travel
71,390.38	Equipment
104,593.47	Supplies
6,750.00	Contractual Services
13,639.41	Indirect Costs
292,850.19	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	Department Of Human Services
CSFA Number	444-84-2901
Program Name	Statewide CCR&R and Provider Supports and Services - Child Care Assistance Program <i>This program was added by the grantee</i>
Popular Name	Statewide CCR&R and Provider Supports and Services
Program Contact	Name: Lesa Boston Phone: 217-785-9160 Email: Lesa.Boston@illinois.gov
State Amount Expended	0.00
Federal Amount Expended	6200.00

Expenditures by Category

6,200.00	Personal Services (Salaries and Wages)
6,200.00	TOTAL

**Illinois Grant Accountability and Transparency
Consolidated Year-End Financial Report**

State Agency	State Board Of Education
CSFA Number	586-13-0542
Program Name	Truants' Alternative/Optional Ed
Popular Name	Truants' Alternative and Optional Education Program (TAOEP); Truants' Alternative/Optional Ed
Program Contact	Name: Brian Houser Phone: 217-782-5270 Email: bhouser@isbe.net
State Amount Expended	145814.00
Federal Amount Expended	0.00

Expenditures by Category

145,814.00	Expenditure-Grant Projects during the Audit Period
145,814.00	TOTAL

FEDERAL COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited John A. Logan College, Community College District No. 530's (the College) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2024. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the College's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the College's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the College's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the College's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the noncompliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The College's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

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

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the College's response to the internal control over compliance finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The College's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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



KEMPER CPA GROUP LLP

Certified Public Accountants and Consultants

Marion, Illinois
February 11, 2025

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grant/Program or Cluster Title	Assistance Listing Number	Contract or Pass-Through Identifying Number	Provided to Subrecipients	Federal Expenditures
U.S. Department of Education				
Direct Grant				
TRIO Cluster				
TRIO Student Support Services	84.042A	P042A200753-22	\$ -	\$ 60,068
TRIO Student Support Services	84.042A	P042A200753-23	-	264,380
Total TRIO Cluster			-	324,448
Student Financial Assistance Cluster				
Federal Pell Grant Program (M)	84.063	P063P220542	-	486,139
Federal Pell Grant Program (M)	84.063	P063P230542	-	5,220,444
Federal Supplemental Educational Opportunity Grants (M)	84.007	P007A221184	-	24,650
Federal Supplemental Educational Opportunity Grants (M)	84.007	P007A231184	-	197,400
Federal Work-Study Program (M)	84.033	P033A221184	-	1,233
Federal Work-Study Program (M)	84.033	P033A231184	-	151,384
Total Student Financial Assistance Cluster			-	6,081,250
Passed through the Illinois Community College Board:				
Education Stabilization Fund				
Governor's Emergency Education Relief Fund	COVID-19, 84.425C	GEERII-53022	-	49,705
Adult Education - Basic Grants to States	84.002	AE-53001-24	-	84,471
Career and Technical Education - Basic Grants to States	84.048	CTE-530-24	-	292,850
Total U.S. Department of Education			-	6,832,724
U.S. Department of Labor				
Passed through Parkland College				
Strengthening Community Colleges Training Grant	17.261	CC-38940-22-60-A-17	-	124,179
Total U.S. Department of Labor			-	124,179
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	93.575	FCSCI04632	-	63,198
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	FCSCI04632	-	1,171,854
Passed through Illinois Network of Child Care Resource and Referral Agencies:				
Child Care and Development Fund Cluster				
Child Care Development Block Grant - Smart Start Workforce Grant	93.575	N/A	-	6,200
Passed through Illinois Student Assistance Commission				
Child Care and Development Fund Cluster				
Child Care Development Block Grant - Early Childhood Access Consortium for Equity	93.575	N/A	-	634,845
Passed through Illinois Community College Board				
Child Care and Development Fund Cluster				
Child Care Development Block Grant - Early Childhood Access Consortium for Equity	93.575	ECE-53001-22	-	449,068
Total Child Care and Development Fund Cluster			-	2,325,165
Passed through Southern Illinois University Carbondale				
Biomedical Research and Research Training	93.859	SIUC 20-02	-	14,672
Total U.S. Department of Health and Human Services			-	2,339,837

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONCLUDED
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass-Through Grant/Program or Cluster Title	Assistance Listing Number	Contract or Pass-Through Identifying Number	Provided to Subrecipients	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	-	23,729
Total U.S. Department of Transportation			-	23,729
U.S. Department of Veterans Affairs				
Direct Grant Post-9/11 Veterans Education Assistance - GI Bill Chapter 33	64.028	N/A	-	79,868
Total U.S. Department of Veterans Affairs			-	79,868
U.S. Department of Treasury				
Passed through the Illinois Community College Board: Coronavirus State and Local Fiscal Recovery Funds	COVID-19, 21.027	CB-53001-22	-	23,514
Total U.S. Department of Treasury			-	23,514
U.S. Department of Commerce				
Passed through the Economic Development Administration Investments for Public Works and Economic Development Facilities	11.300	06-01-06399	-	89,446
Total U.S. Department of Treasury			-	89,446
Total Federal Awards			<u>\$ -</u>	<u>\$ 9,513,297</u>

(M) Major Program

**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, 2024**

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, 2024. The information in this Schedule is presented in accordance with the requirements of Title I *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

No federal awards were provided to subrecipients for the year ended June 30, 2024 as detailed on the Schedule.

NOTE 3: NONCASH AWARDS

There were no noncash awards reported on the Schedule for the year ended June 30, 2024.

NOTE 4: LOANS OR LOAN GUARANTEES OUTSTANDING

There were no loan programs for the year ended June 30, 2024.

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, 2024, 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, 2024**

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

- | | |
|---|-----------|
| 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, 2024**

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, 2024**

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding No. 2024-001: Controls Over Student Financial Assistance Special Tests and Provisions – Enrollment Reporting (Repeated from Finding No. 2022-001, 2023-001)

Federal Program Name	Student Financial Assistance Program
Project No.	P063P220542, P063P230542, P007A221184, P007A231184, P033A221184, P033A231184
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 to the Clearinghouse after withdrawing from the institution.

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:

The College’s Student Information System (SIS), Jenzabar One, generates Clearinghouse files for term reporting with pre-populated withdrawal dates. After receiving the audit finding, the College determined that its SIS was using the incorrect date for some withdrawals. The SIS was using the school’s determination date instead of the withdrawal date for reporting which was the cause of the finding.

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, 2024**

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

Finding No. 2024-001: Controls Over Student Financial Assistance Special Tests and Provisions – Enrollment Reporting (Concluded) (Repeated from Findings 2022-001, 2023 -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, 2024**

<u>Finding No.</u>	<u>Condition</u>	<u>Current Status</u>
2023-001	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.	Repeated as Finding 2024-001



CORRECTIVE ACTION PLAN FOR THE YEAR ENDED JUNE 30, 2024

Finding No. 2024-001: Controls Over Student Financial Assistance Special Tests and Provisions – Enrollment Reporting (Repeated from Finding No. 2022-001 and 2023-001)

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 to the Clearinghouse after withdrawing from the institution.

Plan:

After contacting Jenzabar One, the College has determined it cannot alter the pre-made Clearinghouse report; however, the College can alter its withdrawal process to ensure accurate withdrawal dates are reported in the correct area within the SIS. Admissions and Records will modify withdrawal and school determination dates, so the SIS gathers the correct information to be reported for future reporting. The Registrar will also work with and crosscheck students with Financial Aid to ensure all students who attended, but dropped before census, will be reported to the Clearinghouse.

Anticipated Date of Completion:

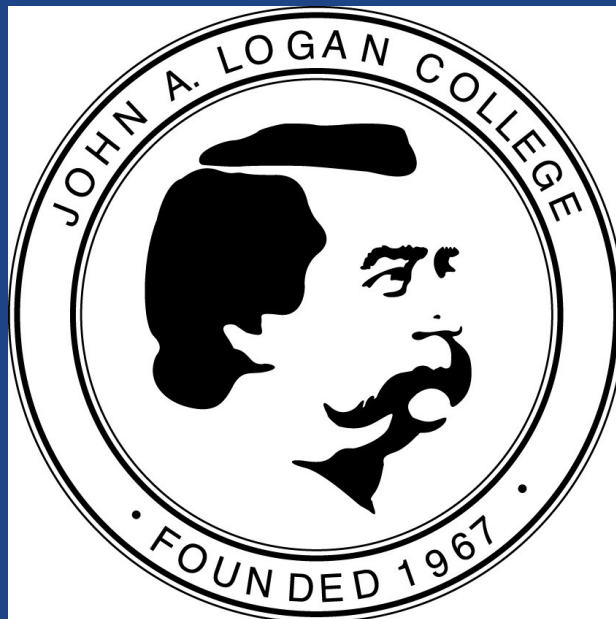
January 2025

Name of Contact Person:

Dr. Stephanie Hartford, Provost

Consent Agenda 8.B

Technology for C & E Renovation



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

8.B – Technology for C & E Renovation

1. REASON FOR CONSIDERATION

This technology is needed to support the renovation of the C & E wings.

2. BACKGROUND INFORMATION

Existing technology from the C & E Wing remodel does not adequately support these programs.

The Hybrid / Flex (HyFlex) technology being proposed for the classroom spaces will allow for a hybrid learning environment, allowing recording of lectures, and establishing a control system to manage the various classroom technology appropriately. This technology includes projection, microphones, speakers, cameras, and control systems for three classrooms. It also includes two TVs that will be set up for wireless casting in the STEM tutoring area.

The cost for this technology is \$49,119.78. Quotes received are from established contracts from IPHEC, E&I or are sole source.

Funding for this project will be out of current fiscal year Student Technology Fees.

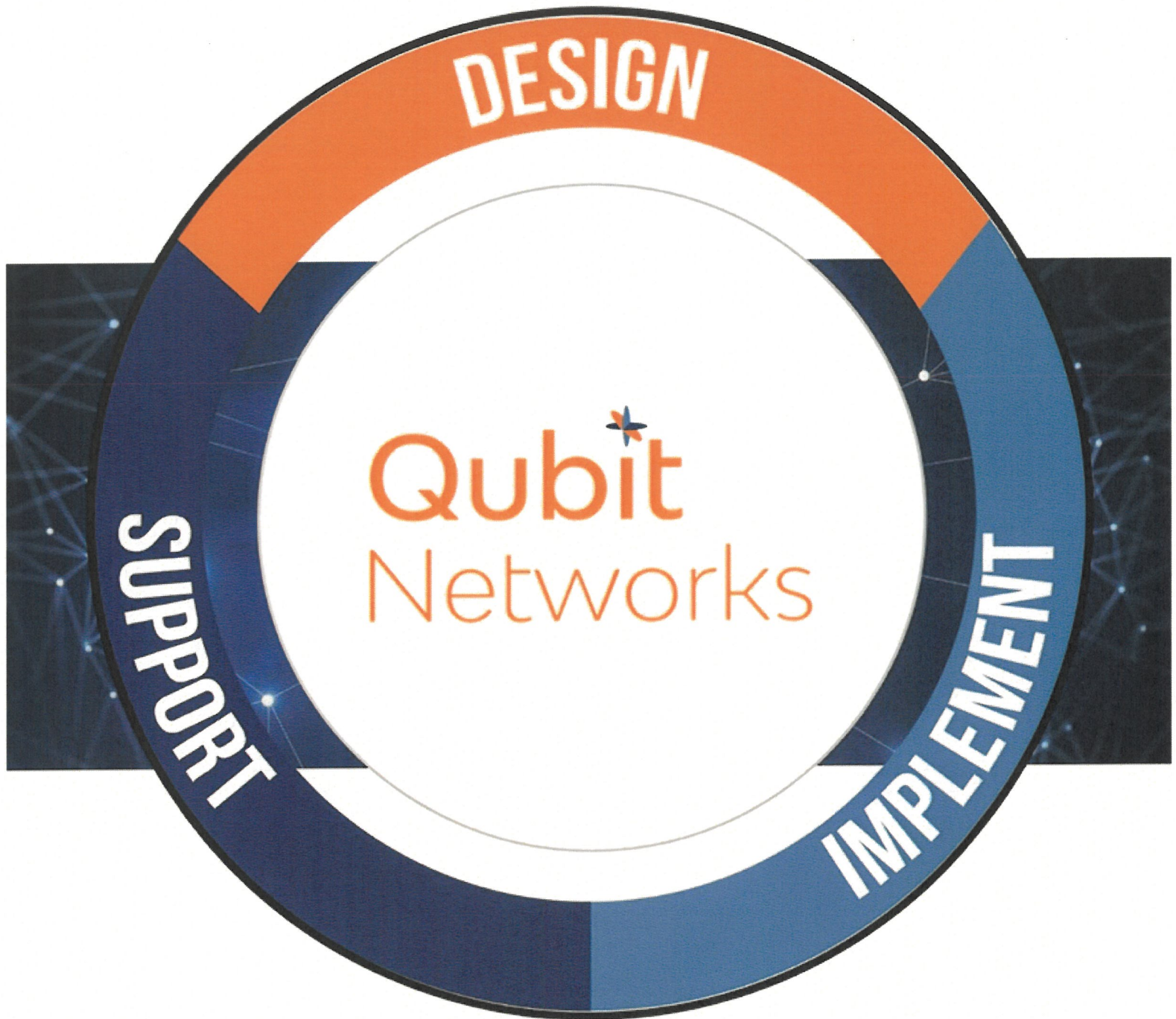
According to the Illinois Public Community College Act, 110 ILCS 805/3-27 and Board Policy 7154, Purchasing, data processing, and telecommunication equipment are exempt from bidding.

3. RECOMMENDATION

That the Board of Trustees approves the purchase of described technology for this space for a total cost of \$49,118.79.

Staff Contact:

Susan LaPanne, Ph.D., CPA, Vice-President of Business Services/CFO
Scott Elliott, Assistant Vice President of Integrated Technology
Dustin Myers, Assistant Manager of Technology Support



Juniper EX2300 Switches

PROPOSAL PREPARED FOR
John A. Logan College





Scope of Work

Juniper EX 2300 Switches

Juniper EX2300 12 Port Switches along with 1 Years if Cloud Subscription/Support.

Products

Qty	Manufacturer Name	Item #	Product Description	Unit Price	Ext. Price
3	Juniper	EX2300-C-12P	EX2300 12-PORT POE+ COMPACT E&I Contract	\$872.83	\$2,618.49
3	Juniper	SUB-EX12-2S-1Y- COR	1Y WA & VNA, JTAC FOR EX12 PORT E&I Contract	\$137.42	\$412.26
				Subtotal:	\$3,030.75



103 Polk Street, LaPorte, IN 46350
www.qubitnet.com
T: (219) 369-4357
F: (219)-324-9901

Juniper EX2300 Switches



Prepared by:
Qubit Networks
Greg Gigiel
708-552-1161
Fax 219-3694232
greg@qubitnet.com

Prepared for:
John A. Logan College
700 Logan College Dr.
Carterville, IL 62918
Travis Geske
(618) 985-2828
travis.geske@jalc.edu

Quote Information:
Quote #: 000546

Version: 1
Delivery Date: 02/13/2025
Expiration Date: 03/13/2025

Quote Summary

Description

Products

Amount

\$3,030.75

Total: **\$3,030.75**

Taxes, shipping, handling and other fees may apply at time of invoicing. We reserve the right to cancel orders arising from pricing or other errors.

*Note: Anything (verbal or written) expressed or implied elsewhere, which is contrary to this proposal shall be null and void. Credit Card orders are subject to a 3.75% processing fee.

Qubit Networks

John A. Logan College

Signature: *Gregory Gigiel*

Signature: _____

Name: Greg Gigiel

Name: Travis Geske

Title: Chief Operating Officer (COO)

Date: _____

Date: 02/13/2025



General Terms and Conditions

By signing and executing this Order Form, Qubit Networks, LLC ("Qubit") and the party named in such Order Form ("Customer") agree, acknowledge, accept, and certify to the following:

(a) All purchases of Systems, Equipment and/or Services (as defined in the Terms and Conditions) under each Purchase Document between Qubit and Customer are and shall be subject to the general terms and conditions posted on Qubit's website at www.qubitnet.com ("[Terms and Conditions](#)"), which are incorporated herein and may be changed or amended from time to time by Qubit on Qubit's website; and

(b) Customer certifies, acknowledges, and agrees that Customer has read, understands, and agrees to the provisions of this Order Form and to the Terms and Conditions, and Customer understands and confirms that it has accessed or can obtain access to the Terms and Conditions on Qubit's website, and may obtain and retain a copy of such Terms and Conditions from Qubit's website; and

(c) Customer certifies, acknowledges, and agrees that the Terms and Conditions are subject to change from time to time, and that the Terms and Conditions in effect at the time of Customer's acceptance of a Purchase Document shall be those Terms and Conditions set forth on Qubit's website at the time of Customer's acceptance of the applicable Purchase Document; and

(d) Customer agrees and acknowledges that Qubit does not provide price protection, and the costs, prices, fees, and expenses in the Order Form and Purchase Documents have been calculated based on the current prices and availability for labor, components, products, equipment, and general component IT materials. In the event of tariffs, material shortages, product availability, labor unavailability, or any other event beyond Qubit's control that cause an increase in the price of service delivery under this Agreement, Qubit shall propose to the Customer an equitable price adjustment at least thirty (30) days prior to the proposed effective date. The equitable price adjustment shall become effective if agreed to in writing by the Customer prior to the effective date of the equitable price adjustment.

(e) In the event of a conflict between or among (i) the provisions of this Order Form and/or the Terms and Conditions and (ii) any specific provisions set forth in a current, valid existing written agreement executed by and between Qubit and Customer (an "Existing Agreement" herein), the provisions of such Existing Agreement will control and take precedence over the specific conflicting terms of this Order Form and/or the Terms and Conditions solely to the extent they are inconsistent herewith and therewith. In all other cases and for all other non-conflicting provisions, the Terms and Conditions of the Order Form and Terms and Conditions hereof will prevail and control between Qubit and Customer.

36 Howard Drive·Ellisville, MS 39437
P.O. Box 1590·Laurel, MS 39441

HOWARD™

TECHNOLOGY SOLUTIONS

888.912.3151 general·601.399.5077 fax
888.323.3151 technical support

A Division of Howard Industries, Inc.
www.Howard.com

Online Quotation

Quote No:	SB8 1488435.00	Quote Date:	February 13, 2025
Customer Name:	Dustin Myers	Phone Number:	6189852828
Company Name:	John A Logan College	Fax Number:	
Quote Name:	QSC Quote		

Item 1

Category	Description	Qty.	Unit Price	Ext. Price
System Type:	Accessories			
1:	ENDPOINT, 4k60 4:4:4 CORE CAPABLE MPN: NV-32-H	3	\$2,769.00	\$8,307.00
2:	'Q-SYS 7" PoE Touch Screen Controller for In-Wall Mounting. Color - Black only' MPN: TSC-70-G3	3	\$1,265.00	\$3,795.00
3:	Table top mounting accessory for TSC-70-G3 and TSC-101-G3. MPN: TSC-710T-G3	3	\$305.00	\$915.00
4:	Q-SYS Software-based Dante 8x8 Channel (4x4 Flows) License, Perpetual. MPN: SLDAN-8-P	3	\$213.00	\$639.00
5:	Q-SYS Core 8 Flex, Core Nano, NV-32-H (Core Capable). UCI Deployment Software License, Perpetual. MPN: SLQUD-8N-P	3	\$110.00	\$330.00
6:	Q-SYS Core 8 Flex, Core Nano, NV-32-H (Core Capable). Scripting Engine Software License, Perpetual. MPN: SLQSE-8N-P	3	\$223.00	\$669.00
7:	Q-SYS AV Bridging feature license. One license is required per TSC Series Gen 3 touch screen controller with AV Bridging enabled. Perpetual. For TSC-70-G3 & TSC-101-G3 MPN: SLQBR-P	3	\$449.00	\$1,347.00
8:	TeamConnect Ceiling Medium F-B MPN: TCC M-F-B	3	\$2,359.00	\$7,077.00
9:	Inogeni USB EXTENDER MPN: U-Bridge	3	\$404.00	\$1,212.00
10:	Eaton Tripp Lite Series - Power distribution unit (rack-mountable) - AC 120 V - 1.4 kW - input: NEMA 5-15P - output connectors: 13 - 1U - 15 ft cord MPN: PDUMH15	3	\$114.00	\$342.00

Sub-Total: \$24,633.00

Shipping & Handling: \$463.08

Taxes: Tax Exempt

Total for Item 1: \$25,096.08

This Quote will expire on March 15, 2025.
Please include your Quote Number on your Purchase Order.

Total for all pre-configured items

Sub-Total:	\$24,633.00
Shipping & Handling :	\$463.08
Taxes:	Tax Exempt
Total:	\$25,096.08

Notes:

THIS QUOTATION IS EXPRESSLY LIMITED TO, AND EXPRESSLY MADE CONDITIONAL ON, PURCHASER'S ACCEPTANCE OF THE TERMS HEREIN AND ACCEPTANCE OF HOWARD'S GENERAL TERMS AND CONDITIONS OF SALE (LOCATED AT: <https://www.howardcomputers.com/info/termsofsale.cfm>), WHICH ARE FULLY ADOPTED AND INCORPORATED HEREIN BY REFERENCE. PURCHASER'S SUBMISSION OF A PURCHASE ORDER PURSUANT TO THIS QUOTATION CONSTITUTES PURCHASER'S ACCEPTANCE OF AND AGREEMENT WITH HOWARD'S GENERAL TERMS AND CONDITIONS OF SALE. HOWARD OBJECTS TO ANY DIFFERENT OR ADDITIONAL TERMS. A COPY OF THE ABOVE- REFERENCED GENERAL TERMS AND CONDITIONS OF SALE MAY ALSO BE OBTAINED BY CALLING 1-888-912-3151 OR EMAILING webmaster@howardcomputers.com.

Howard's product warranties, return policies and related information are also available at <https://www.howardcomputers.com/support/warranties.cfm> and <https://www.howardcomputers.com/support/returnpolicy.cfm>, or may be obtained by calling 1-888-912-3151 or emailing webmaster@howardcomputers.com.



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The Professional's Source

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Federal ID#: 13-2768071

Prices Are Valid Until: 03/15/25 Quote No.: 1117334843
Reference No.: EI00221-P

Sold To: **Dustin Myers**
John A Logan College
700 Logan College Drive
Attn: Dustin Myers
CARTERVILLE, IL 62918

Bill Phone: (618)985-2828

Date	Customer Code	Terms	Salesperson	Ship Via	
02/13/25	B7771237	N/A	WB	MULTIPLE	
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
1	1	PROMETHEAN ACTIVPANEL LX 86" UHD 4K TOUCH DISPLAY/REG Country of Origin: GERMANY Special Order. 7-10 Business Days	PRAPLX86NA1 (APLX86NA1)	2,671.92	2,671.92
2	3	APC BACK-UPS 650 8 OUTLET/REG Country of Origin: VIETNAM In Stock - while supplies last.	APBE650G1 (BE650G1)	75.16	225.48
3	2	EPSON POWERLITE L530U 5200L WUXGA LSR PRJCTR/REG Country of Origin: PHILIPPINES In Stock - while supplies last.	EPL530U (V11HA27020)	2,243.00	4,486.00
4	3	EPIPHAN PEARL NEXUS STREAMER & RECORDER/REG Country of Origin: TAIWAN	EPPRLNEXUS (ESP1882)	2,524.00	7,572.00
Continued on Next Page ...					



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Federal ID#: 13-2768071

Quote No.: 1117334843

Date	Customer Code	Terms	Salesperson	Ship Via	
	B7771237	N/A	Sism	MULTIPLE	
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
5	3	<p>In Stock - while supplies last.</p> <p>SCREENBEAM SCREENBEAM 1000 EDU GEN 2 4K WRLS RCVR/REG Country of Origin: CHINA</p>	SCSBWD1EDUG2 (SBWD1000EDUG2)	502.57	1,507.71
6	3	<p>In Stock - while supplies last.</p> <p>PTZOPTICS MOVE SE PTZ CAMERA w/12x ZOOM-WHITE/REG Country of Origin: CHINA</p>	PT12XSEWHG3 (PT12X-SE-WH-G3)	809.19	2,427.57
7	3	<p>In Stock - while supplies last.</p> <p>EPIPHAN ANNUAL CLOUD DEVICE LICENSE/REG Country of Origin: UNITED STATES</p> <p>Electronic Download. More on the Way</p> <p>This Is A "Special Order" Item, And Is Not Returnable.</p> <p>PLEASE NOTE: ----- **** Please reference your quote number on all PO's **** **** ALL PRICES ARE LISTED IN USD ****</p>	EPESP1808 (ESP1808)	207.36	622.08
Payment Type -				- Amount	
N/A					
				Sub-Total:	19,512.76
				Shipping:	333.22
				Total:	19,845.98



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Fax: **800-858-5517**
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Federal ID#: 19-2768071

Prices Are Valid Until: 03/15/25

Quote No.: 1117334164

Reference No.: EI00221-P

Sold To: **Dustin Myers**
John A Logan College
700 Logan College Drive
Attn: Dustin Myers
CARTERVILLE, IL 62918

Bill Phone: (618)985-2828

Date	Customer Code	Terms	Salesperson	Ship Via	
02/13/25	B7771237	N/A	WB	EXPEDITED DELIVERY	
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount
1	2	SAMSUNG BED-H CRYSTAL UHD 55" 4K COMMERCIAL TV/REG Country of Origin: MEXICO In Stock - while supplies last.	SABE55DH (BE55D-H)	510.00	1,020.00
2	2	MOUNT-IT! FULL MTN ARTICUL WM BRCKT f/32-70" TVS/REG Country of Origin: CHINA In Stock - while supplies last.	MOMI345 (MI-345)	62.99	125.98
Continued on Next Page ...					



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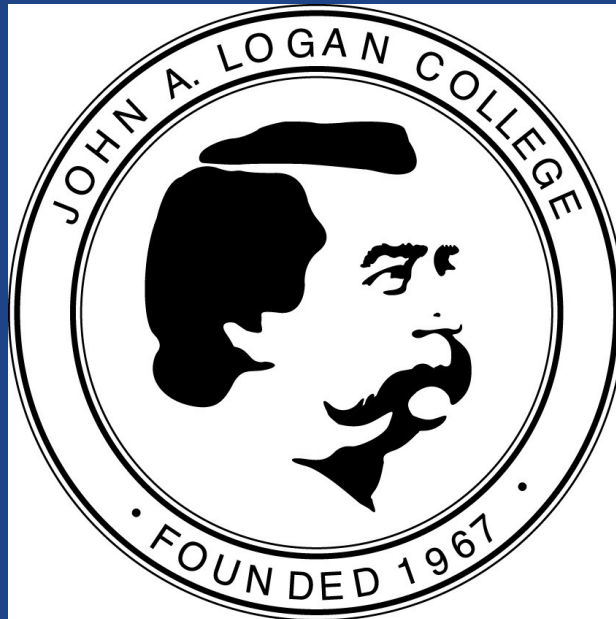
Federal ID#: 13-2768071

Quote No.: 1117334164

Date	Customer Code	Terms	Salesperson	Ship Via		
	B7771237	N/A	Sism	EXPEDITED DELIVERY		
Line No	Qty Ord	Item Description	SKU# MFR#	Item Price	Amount	
PLEASE NOTE: ----- **** Please reference your quote number on all PO's **** **** ALL PRICES ARE LISTED IN USD ****						
Payment Type -				- Amount	Sub-Total:	1,145.98
N/A					Shipping:	Free STND
					Total:	1,145.98

Consent Agenda 8.C

Electrified Door Hardware & Installation



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

8.C – A-1 Lock, Inc. – Electrified Door Hardware and Installation

1. REASON FOR CONSIDERATION

The purchase of a door access control system at John A. Logan College is essential to enhance the security and management of the institution's facilities. The current door security systems are varied and lack a centralized control mechanism. Implementing a modern, centralized Door Access Control System with electrified door hardware will provide higher quality control, near-instant lockdown capabilities, real-time logging of door usage, and alerts for doors being propped open. This system will also improve ingress and egress through door schedules, ensuring a safer and more efficient environment for students, staff, and visitors.

2. BACKGROUND INFORMATION

John A. Logan College IT has conducted a thorough review of more than ten different door control systems to identify the most suitable solution. The selected system is web-based, allowing for near-instant lockdown and providing near real-time logging of door usage. It also includes features such as alerts for doors being propped open and improved ingress/egress through door schedules. The project will cover exterior doors from Buildings A, B, E (E148 through Central Receiving), and some interior doors (Campus Police/Information Technology/Logan Fitness). The purchase is being made using the State of Illinois Contract 21-416CMS-BOPM4-P-25705 (JPMC Hirsch Components Accessories), ensuring compliance with State of Illinois and John A. Logan College procurement guidelines

3. RECOMMENDATION

That the Board Approve the purchase of Electrified Door Hardware and Installation for \$95,754.04 as described in the quote from A-1 Lock, Inc. The amount is within the FY25 approved budget for this project.

Staff Contact: Scott Elliott, Assistant Vice President of Integrated Technology
Travis Geske, Senior Director of Network Infrastructure



101 N. 4th Street
Springfield, IL 62701

1-800-368-2348
www.a-1lock.com

Date: 02/12/2025

Quote No. 208316

Travis Geske

Project manager: Ray White

John A. Logan College
700 Logan College Drive
Carterville IL 62918

Regarding: Card access on exterior doors
A-1 Office Use Only:

Customer PO:

NEW QUOTE ON 02/11/25

Quantity	Product name and additional info	Price	Sum
E building			30,381.52
4	RX-QELA-9927-EO-313-3'-LBR-299-LBS-PBT=SP313	2,566.20	10,264.80
4	Switch Kit-RX	219.00	876.00
8	NDEB80 JD RHO 626 2/24	874.90	6,999.20
2	WL-AL-GWE (used in the ND and LE) 3/23 Schlage ENGAGE Gateway	561.00	1,122.00
3	ND80 EL/EU J RHO 626 RX 2/23 3429-398-3025	568.34	1,705.02
7	Door Loop	45.00	315.00
7	DPS-199-12W	52.70	368.90
7	DTLM3 3/23 Line Module 3: Door Position, RQE and Tamper	17.85	124.95
1	Door release	145.00	145.00
4	8100ABPR000	305.30	1,221.20
1	Mx-8-S3OB	4,908.75	4,908.75
1	ALTX-AL600ULACM	575.45	575.45
1	MX1	932.45	932.45
1	MX-1-W Server License Key Server ID MJH5-BEAM-ZZRA-MHAS/ Server Name ILCRSVAP2	822.80	822.80
Administration			3,404.05
1	QEL Conversion Kits 114317 QEL modular conversion kit specify 3' or 4'	691.90	691.90
1	Switch Kit-RX	219.00	219.00
1	Door Loop	45.00	45.00
1	DPS-199-12W	52.70	52.70
1	DTLM3 Line Module 3: Door Position, RQE and Tamper	17.85	17.85
1	8100ABPR000	305.30	305.30
1	Mx-1-ME Mx-1 Controller - 1 Door PoE+ Edge with Metal Enclosure	1,496.85	1,496.85
1	ALTX-AL600ULACM	575.45	575.45
B34,B49,460C			10,117.44
1	QEL Conversion Kits 114317 QEL modular conversion kit specify 3' or 4'	691.90	691.90
3	8100ABPR000	305.30	915.90

Quantity	Product name and additional info	Price	Sum
1	ND80 EL/EU J RHO 626 RX 3429-398-3025	568.34	568.34
1	VD3327A-NL-OP 710 (313)	1,891.45	1,891.45
3	Door Loop	45.00	135.00
1	Switch Kit-RX	219.00	219.00
1	Mx-8-S3OB	4,908.75	4,908.75
3	DPS-199-12W	52.70	158.10
3	DTLM3 Line Module 3: Door Position, RQE and Tamper	17.85	53.55
1	ALTX-AL600ULACM	575.45	575.45
148 A&B, B72A			13,990.39
3	8100ABPR000	299.20	897.60
3	DTLM3 Line Module 3: Door Position, RQE and Tamper	17.85	53.55
3	VD3327A-NL-OP 710 (313)	1,891.45	5,674.35
3	Switch Kit-RX	219.00	657.00
1	ND80 EL/EU J RHO 626 RX 3429-398-3025	568.34	568.34
3	Door Loop	42.50	127.50
4	DPS-199-12W	52.70	210.80
4	DTLM3 Line Module 3: Door Position, RQE and Tamper	17.85	71.40
1	Mx-8-S3OB	5,154.40	5,154.40
1	ALTX-AL600ULACM	575.45	575.45
basement BL1 BL10			15,899.24
2	RX-QELA-9927-EO-313-3'-LBR-299-LBS-PBT=SP313	2,566.20	5,132.40
2	Switch Kit-RX	219.00	438.00
1	996L DT trim Lever, Night Latch	363.00	363.00
1	996L NL	363.00	363.00
1	ND80 EL/EU J RHO 626 RX 3429-398-3025	568.34	568.34
3	Door Loop	45.00	135.00
3	DPS-199-12W	52.70	158.10
3	DTLM3 Line Module 3: Door Position, RQE and Tamper	17.85	53.55
2	8100ABPR000	299.20	598.40
1	Mx-8-S3OB	5,154.40	5,154.40
1	ALTX-AL600ULACM	575.45	575.45
23	20-740 Primus ICore	96.20	2,212.60
3	Rim Cylinder 20-079 2/23	49.00	147.00
J Bldg J100 J104			4,868.00
1	VD3327A-NL-OP 710 (313)	1,891.45	1,891.45
2	QEL Conversion Kits 114317 2/24 QEL modular conversion kit specify 3' or 4'	691.90	1,383.80
2	Switch Kit-RX	219.00	438.00
1	DTLM3 3/23 Line Module 3: Door Position, RQE and Tamper	17.85	17.85
3	DPS-199-12W	52.70	158.10
2	Door Loop	45.00	90.00
2	8100ABPR000	299.20	598.40
2	Rim Cylinder 20-079 2/23	49.00	98.00
2	20-740 Primus ICore 2/23	96.20	192.40

Quantity	Product name and additional info	Price	Sum
miscellaneous parts and labor			17,093.40
5	Primus Everest CUT Key 48-004 FULL SIZE EVEREST KEYS - All Everest Keys are Primus XP Cut Keys DO NOT DUPLICATE (embossed)	14.00	70.00
6	Rim Cylinder Housing FSIC 20-079 FSIC RIM Housing Only open or restricted	53.90	323.40
1	Parts and labor to wire in auto operators on exterior doors	1,200.00	1,200.00
1	Labor to install door hardware without wire run	15,500.00	15,500.00
TOTAL (USD):			95,754.04

Scope of Work:

State Contract 21-416CMS-BOPM4-P-25705

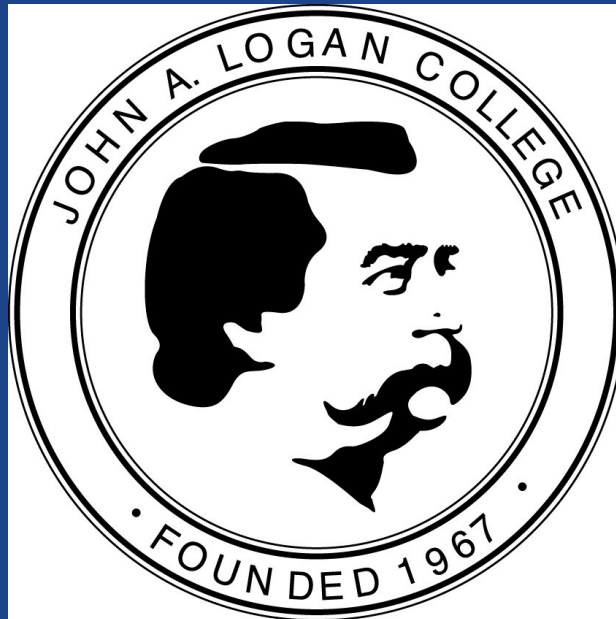
Quote is valid for 30 days.

Thank you for the opportunity to bid this project and please feel free to contact us with any questions.

Sincerely,
Ray White

Consent Agenda Item 8.D

Collective Bargaining Agreement with LOSA



**AGREEMENT
BETWEEN THE**

**BOARD OF TRUSTEES OF JOHN A. LOGAN COLLEGE
(COMMUNITY COLLEGE DISTRICT NO. 530, COUNTIES OF
FRANKLIN, JACKSON, PERRY, RANDOLPH AND WILLIAMSON)**

AND

**LOGAN OPERATIONAL STAFF ASSOCIATION (LOSA)
ILLINOIS EDUCATION ASSOCIATION**

JULY 1, 2024 – JUNE 30, 2027



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AGREEMENT

THIS AGREEMENT is entered into between the Board of Trustees of John A. Logan Community College (hereinafter referred to as “Board of Trustees” or “Board” or “College” or the “Employer”), and the John A. Logan College Operational Staff Association, IEA-NEA (hereinafter referred to as “IEA” or “Association”).

ARTICLE I -PURPOSE

1.1 PURPOSE. This Agreement is established for the purpose of prescribing the legitimate rights of the Employees, Association and John A. Logan College, and to protect the educational rights of citizens attending the College, through the establishment of certain hours, wages and other conditions of employment for persons within the bargaining unit and by establishing procedures for the resolution of disputes concerning interpretation and the application of this Agreement.

1.2 PAST PRACTICE. While the College is not bound by past practice that existed prior to this Agreement, it recognizes that it has, on various occasions provided certain discretionary employment benefits beyond those negotiated in, and which are not a part of, this contract. The Board of Trustees agrees that it will continue to use good faith judgment in exercising its discretionary authority in the application of these benefits. No discretionary benefits shall be denied for having formed, joined, or otherwise participated in, the Association, or in its lawful activities.

ARTICLE II - RECOGNITION

2.1 RECOGNITION. The Board of Trustees recognizes the John A. Logan College Operational Staff Association, IEA-NEA as the sole and exclusive bargaining representative for all regularly employed full-time and part-time operational staff who fall under the following definition of the unit:

All regularly employed full-time and part-time operational staff. This unit includes the following general categories of positions: Administrative Assistant, and Specialist.

Excluded positions from the bargaining unit are:

All security officers and all supervisory, managerial, confidential, and short-term employees as defined by the Illinois Educational Labor Relations Act (IELRA), including all Information Technology (IT) technical support staff, Payroll Specialist, Executive Assistant (Human Resources), Executive Assistant II (Provost), Executive Assistant II (CFO), Senior Executive Assistant (President).

2.2 NEW CLASSIFICATIONS. Prior to implementing a new job classification within the bargaining unit, the College shall give the Association ten (10) days advanced notice of the expected hiring date. During that time the Association shall negotiate a wage or salary for those new positions. If a salary or wage has not been negotiated within (30) thirty days, the College may implement its last offer pending final required negotiations on all wages, hours, terms, and conditions of employment.

ARTICLE III - MANAGEMENT RIGHTS

3.1 AUTHORITY. Unless otherwise stated in this Agreement, the College Board of Trustees retains and reserves the right, and ultimate responsibility, for the proper management of the College affairs conferred upon and vested in it by the Statutes and the Constitution of the State of Illinois, and the United States, including, but not limited to, the responsibilities for and the right:

1. To maintain executive management and administrative control of the District (including: planning, directing, controlling, and, determining all of the operations and services of the College; determining the overall budget; determining organizational structure).
2. To make, alter, and enforce reasonable rules, regulations and orders that are not inconsistent with this Agreement.
3. To change or eliminate existing methods of work, equipment or facilities, including the determination as to whether goods or services shall be made or purchased, including the right to contract with external entities for such goods or services.
4. To hire and direct all employees, and subject to the law, determine their qualifications (including standards of service) and the conditions for their continued employment or their dismissal or demotion, and to promote and transfer all such employees.

5. To determine the duties, responsibilities and assignments of those in the bargaining unit, including the methods, means, organization and number by which operations are conducted.
6. To evaluate employees' job performance; to require an employee to submit to a drug or alcohol test when there is reasonable suspicion that the employee is under the influence of drugs or alcohol during working hours.

3.2 COLLEGE RESPONSIBILITIES. The exercise of the foregoing powers, rights, authorities, duties and responsibilities by the Board, the adoption of policies, rules, regulations and practices in furtherance thereof, shall be limited only by the Illinois Educational Labor Relations Act and the specific and express terms of this Agreement and then only to the extent that such specific and express contract terms hereof are in conformance with the constitution and the laws of the State of Illinois and the constitution and the laws of the United States.

ARTICLE IV - ASSOCIATION RIGHTS

4.1 ASSOCIATION USE OF COLLEGE FACILITIES, EQUIPMENT, AND COMMUNICATIONS SYSTEMS.

1. The Association shall, during non-working hours, have the right to use the College's office equipment and other supplies, provided that such use does not otherwise interfere with the normal operation of the College. The Association shall reimburse the College for the cost of supplies from the supply room, postage costs, and printing costs.

2. The Employer shall provide a space for a suitable sized bulletin board to be provided by the Association in Campus Support Service for communication purposes. The care and supervision of such bulletin board shall be the sole responsibility of the Association. Such materials shall be identified with the name of the Association and signed by an appropriate Association officer.

3. The Association may also utilize, without charge, College meeting rooms, classrooms, etc., when requested and approved through normal scheduling and approval processes and will provide for a space for a lockable filing cabinet, which may be located in a shared space.

4.2 BOARD OF TRUSTEES MEETING NOTICES, AGENDA, AND MINUTES.

A copy of the Board of Trustees' meeting notices, and agenda shall be made available to the Association president or designee prior to any meeting. A copy of the approved Board of

Trustees' meeting minutes shall be e-mailed or placed in the mailbox of the president of the Association as soon as they have been prepared.

4.3 ASSOCIATION MATTERS—BOARD AGENDA. The Board shall place the Association on the agenda under the report section of each regular Board meeting.

4.4 PERTINENT INFORMATION—ASSOCIATION.

1. In accordance with 5ILCS 140/7.5 (Public Act 101-0620) and The Illinois Education Labor Relations Act, the College shall furnish at no cost to the Association upon its request and within no more than 7 (seven) working days thereafter, and without charge, information concerning the staffing and financial resources of the institution, including but not limited to: annual budgets, annual financial reports, and annual audits; a directory of personnel; tentative budgets; monthly treasurer's reports; monthly financial reports; and salaries for members of the Bargaining unit. Bargaining unit lists with all required information under 5ILCS 140/7.5 (Public Act 101-0620) at the beginning of each semester and within no more than 10 days of hire for all necessary information of the bargaining unit. The Association and the Administration further agree that the local President or their designee shall be informed of new hires and on their first day of work be given the opportunity to meet with the new hire(s), be provided all relevant new hire information, and meet with them for union orientation.

2. When a vacancy occurs within the bargaining unit or when a new position within the bargaining unit is created, the College will notify the association president five (5) days prior to posting any job vacancies. Once the vacancy has been posted, no changes shall be made to the job posting and/or classification.

The College will notify the association president five (5) days prior to a new employee starting or a change in job classification.

Student Workers are supplemental to full-time and/or part-time employees currently working within the bargaining unit. No student worker shall be used to replace bargaining unit employees via erosion or attrition.

4.5 PREPARATION AND PRINTING OF CONTRACT. Within thirty (30) days after the Agreement is signed, copies of this Agreement shall be typed and printed at the expense of the employer and presented to the Association for distribution to each Association

member now and hereafter employed. In addition, the employer shall provide ten (10) copies of the Agreement without charge to the Association.

4.6 UNIFORM APPLICATION OF CONTRACT. Both parties agree that the provision of this Agreement shall not be applied in a manner which is arbitrary, capricious, or discriminatory.

4.7 ASSOCIATION MEETINGS AND LEAVES. Members of the Association shall be allowed to attend up to six (6) one-hour Association meetings per year during normal hours through the use of an alternate work schedule provision, Article 7.9 of this Agreement. The alternate work schedule shall be established on the same day as the meeting. No release time shall be granted for the purpose of this provision. Attendance at union contract ratifications during the workday shall be permitted with the approval from the President's office. The President or their designee will send an email/notice announcing the date of said ratification meeting and notifying all supervisors. Attendance will not be unreasonably denied and shall be based upon the operational needs of the college. Such denial shall be communicated to affected members in advance of the meeting to allow for alternative options.

4.8 ASSOCIATION APPOINTMENTS TO COLLEGE COMMITTEES. When the College establishes committees that require operational staff representation, the Association shall appoint the requested number of representatives by submitting their names to the President or their designee.

4.9 PAYROLL DEDUCTION.

1. Proper authorization for membership payroll deduction shall be the signature of the Employee on an authorization form prepared by the association and submitted to the Payroll Office. Such authorization shall remain in effect from year to year unless the Employee cancels such authorization by written notice to the Payroll Office between July 15 and August 15.

2. Authorizations for payroll deduction of the Association dues submitted to the Payroll Office by the time sheet deadline for any pay period will become effective with that pay period. Under such arrangement, an amount shall be withheld for each regular payroll period which is equal to the prorated share of the annual membership dues, and remitted to the Association within ten (10) working days following each pay period.

4.10 DUES DEDUCTION. The Association shall indemnify and hold harmless the College Board of Trustees, its members, officers, agents and employees from and against any and all claims, demands, actions, complaints, suits or other forms of liability (monetary or otherwise) that arise out of or by reason of any non-negligent action taken or not taken by the College Board of Trustees for the purpose of complying with the above provisions of this dues deduction section or in reliance on any list, notice, certification, affidavit, or assignment furnished under any of such provisions, and the Association shall defend such action, at its own expense and through its own counsel, provided that:

- a. the foregoing provision shall not apply to claims, demands, action, complaints, suits or other forms of liability (monetary or otherwise) brought by the Association and/or its officers against the College Board of Trustees;
- b. the foregoing provision shall not apply to claims, demands, action, complaints, suits or other forms of liability (monetary or otherwise) that arise out of or by reason of any type of willful misconduct by the College Board of Trustees or the Board's negligent execution of the obligations imposed upon it by this dues deduction section; and
- c. the College Board of Trustees shall promptly notify the Association in writing if there is any lawsuit or other legal challenge to the provisions of this dues deduction section and give its full cooperation to the Association and its counsel in securing and giving evidence, obtaining witnesses, and making relevant information available at all litigation levels.

Furthermore, the College Board of Trustees shall have the right to designate its own legal counsel in any such legal proceedings. If such designation is necessary to protect its own interests, which are separate from and inconsistent with the Association's interests, this indemnification provision shall also cover the reasonable cost of such representation as long as the services provided by the Board's own legal counsel are not duplicative of the services provided by the Association's legal counsel. Both the Board's designation of its own legal counsel in a situation where the Board believes that this indemnification provision is applicable and the reasonable cost of such representation provided by such counsel shall be subject to the approval of the Association, which approval shall not be unreasonably withheld. This indemnification provision shall not extend to errors that are solely the fault of the Board.

ARTICLE V - NON-DISCRIMINATION

5.1 PROHIBITION AGAINST DISCRIMINATION. The College and the Association agree not to discriminate against any employee on the basis of race, sex, creed, national origin, color, age, sexual orientation, order of protection status, mental or physical disability unrelated to ability to perform work, or where a qualified individual with a disability can be reasonably accommodated without creating undue hardship, marital or parental status, political affiliations or beliefs, military status or less than honorable discharge from the military service.

5.2 UNION ACTIVITY. Both the College and the Association agree that no employee shall be discriminated against, intimidated, restrained or coerced in the exercise of any rights granted by the Illinois law related to labor relations, or by this Agreement, or on the account of membership or non-membership in, or lawful activities on behalf of the Union.

5.3 EQUAL EMPLOYMENT. Both parties recognize the need to comply with the federal and state equal employment laws.

ARTICLE VI - DEFINITIONS

6.1 DEFINITIONS. For the purpose of this Agreement, the following definitions shall be applicable.

- A. Employee
Members of this bargaining unit shall be referred to as employees in this Agreement.
- B. Full-time
Full-time employees are those individuals who work at least thirty (30) hours per week for a continuing period of nine (9) months. Such individuals shall have completed ninety (90) days of continuous probationary status immediately preceding regular full-time status.
- C. Part-time
A part-time employee shall be defined as one who regularly works less than thirty (30) hours per week and is regularly scheduled to work for nine (9) consecutive months or more. Such employees shall have completed ninety (90) days of continuous probationary status immediately preceding regular part-time status.

- D. Grant Employee
A grant employee is defined according to Board Policy 7171. Any changes to this Board policy shall require the parties to meet and impact bargain the effects of the proposed change.
- E. Short-term
A short-term employee shall be defined as one who is employed for less than two (2) consecutive calendar quarters during a calendar year and who does not have a reasonable assurance that they will be rehired for the same service in a subsequent calendar year. Short-term employees are excluded from the bargaining unit. If an employee who has worked two consecutive calendar quarters returns for a quarter or more in the same position in the subsequent calendar year, then the Administration and Association shall meet to discuss posting the position for permanent hire.
- F. Probationary (full-time or part-time, including those employed through grant money)
A newly hired employee in the bargaining unit shall be considered a probationary employee for a maximum of one hundred and twenty (120) calendar days from the initial date of employment. Employees dismissed or terminated during the probationary time period shall have no recourse to the grievance procedures concerning such dismissal actions.
- G. Immediate Family
Immediate family means spouse or domestic partner, child, stepchild, foster child, parent(s), stepparent(s), sibling, step-sibling, grandparent, grandchildren, or any corresponding in-law, and for personal care of a covered family member or any person for which the employee is a legal guardian or healthcare power of attorney. Aunts and Uncles will be considered immediate family for bereavement purposes.
- H. Working Days
Working days means days during which bargaining unit members are required by contract to render service.

ARTICLE VII - HOURS OF WORK

7.1 WORK WEEK. The work week of the College is Sunday through Saturday.

7.2 HOURS. The regular work week shall be forty (40) hours per week, with the normal work day being eight (8) hours plus a half hour for lunch.

7.3 CONSECUTIVE WORK DAYS. Except in emergency situations, days worked in a work week shall normally run consecutively.

7.4 OVERTIME RATE. Vacation, sick leave, holidays, and school closing days are considered a portion of the work week.

Overtime pay will be calculated at time and one-half for hours in excess of forty (40) hours per week. The hourly wage is computed on the basis of 2,080 working hours (including paid holidays, vacation days, and shutdown days) per year.

Overtime shall not be paid through the use of compensatory time off.

7.5 CALL-BACK WORK. Call-back work is work performed when an employee is required by the College to return to their place of employment for any reason after completing their normal work day. All call-back work will be compensated at one and one-half (1½) times the employee's normal rate of pay. These rates of pay are not dependent on whether the employee is eligible for overtime. Any employee required to return to work will be guaranteed two hours of compensation.

7.6 OVERTIME ASSIGNMENT PROCEDURES. The College shall have the right to assign overtime work. The College shall attempt to distribute overtime assignments equally among employees who normally perform the work. No employee shall be denied overtime on the basis of their union activity or as a basis of discipline. Regular schedules will not be altered to avoid paying overtime.

7.7 APPROVAL OF OVERTIME. Except in emergency situations, all overtime must be assigned or approved, in advance, by the employee's immediate supervisor.

7.8 BREAKS. A fifteen (15) minute break in the morning and in the afternoon is allowed, but the two (2) breaks can be taken at lunch to extend it to one (1) hour. Breaks shall be taken so as not to conflict with College operations and shall be scheduled by the employee's immediate supervisor. Part-time employees shall be entitled to one (1) paid fifteen (15) minute break.

7.9 ALTERNATE WORK SCHEDULE & VOLUNTARY REDUCTION IN HOURS.

A. Alternate Work Schedule. The College and the Association recognize that it may be necessary for some employees covered by the bargaining agreement to work an alternate work schedule. In most cases, these schedules will already be established when the employee

is hired into the position. Under such circumstances, mutual agreement is assumed. When it becomes necessary to change either temporarily or permanently an employee's work schedule, the College will attempt to accommodate the needs of the employee. Alternate work schedules must have advance approval by the administrator of the respective division, and a copy will be placed in the appropriate personnel files. Alternative work schedules shall not be created to avoid overtime.

B. Voluntary Reduction in Hours. Requests will be sent to the respective administrator for the division in which the employee works who will consider the request and issue a decision in writing to the LOSA member and copy to the LOSA leadership. These requests will be granted on an individual basis. Requests will be considered for periods of time not less than three (3) months and not to exceed six (6) months. At the conclusion of the initial period, the member wanting to continue the reduced hours schedule must make additional requests. There will be no limit on the possible number of extensions in the arrangements. Should the position be vacated, and before advertisement to hire/fill again, the position will be re-evaluated by the College to determine whether its original status should be applied. Administration reserves the right to deny any requests on the basis of need for maximum hours worked. In addition, the reduced schedule must satisfy the needs of the College. These arrangements are not flex schedules in the sense that hours and days off are flexible from week to week.

7.10 TEMPORARY ASSIGNMENTS. When an employee is temporarily assigned to a higher classified position for more than thirty (30) continuous working days, the employee shall receive the higher classification during such temporary assignment.

7.11 SCHOOL CLOSING. When the College is officially closed by the Board of Trustees or its designee, no leave days previously arranged by an employee will be deducted from such school closing days.

7.12 SUMMER WORK SCHEDULE. The Association recognizes that the establishment of a summer work schedule is at the discretion of the Board of Trustees.

7.13 INCLEMENT WEATHER - LOSS OF PAY. If the College president authorizes employees to be released from work early because of existing or anticipated inclement weather, the time missed will not be charged to earned leave. These closures are defined as:

Suspended Operations – all campus offices are closed. Staff are encouraged to avoid campus. Essential employees must report to work if notified by their supervisor.

Total Closure – all campus operations are suspended, and all personnel are prohibited from being on campus, except emergency personnel needed to maintain life, safety, and security, of JALC property.

ARTICLE VIII - HOLIDAYS

8.1 EMPLOYEES ENTITLED TO HOLIDAYS. Full-time and part-time employees covered by this Agreement will receive their regular rate of pay for official holidays observed by the College.

8.2 ESTABLISHED HOLIDAYS. The established holidays of the College are:

New Year's Day	Labor Day
Martin Luther King's Birthday	Election Day (In years that Illinois requires the College to observe it as a state holiday)
President's Day	Veteran's Day
Good Friday	Thanksgiving Day
Memorial Day	Christmas Day
Juneteenth (National Freedom Day)	
Independence Day	

When any of these holidays fall on Saturday, the preceding Friday shall be observed as the holiday; when a holiday falls on Sunday, the following Monday shall be observed as the holiday. When any holiday falls on a Friday during the Summer Work Schedule, the preceding Thursday will be observed as the Holiday. In case of emergency or if it should be in the best interest of the College, the president may declare holidays in addition to those established by the Board and notify faculty, staff, and students accordingly.

8.3 WORK PERFORMED ON HOLIDAYS. Work done by employees who are required to work on a scheduled holiday will be considered overtime as outlined by the provisions of this Agreement in Article 7.4.

8.4 WORK PERFORMED ON CAMPUS CLOSURE DAYS. Any employee who is regularly scheduled to work on a campus closure day shall receive eight (8) hours pay at their regular hourly rate of pay. Any employee who is requested to work on the campus closure day, will receive one and one-half (1 1/2) times the regular hourly rate of pay for all hours worked on the campus closure day.

ARTICLE IX - LEAVES

9.1 SICK LEAVE.

A. The annual sick leave for an employee covered by this Agreement shall be as follows:

1. Regular full-time employees employed on a twelve (12) month basis shall accumulate sick leave of one hundred sixty hours (20 days) per year, accumulative up to the maximum allowed by the State University Retirement System (SURS) for purposes of awarding service credit. Days in excess of the SURS maximum shall be paid out in accordance with SURS regulations. The Association stipulates that at the time of the agreement, the minimum standards of the Paid Leave for All Worker's Act are currently met by this agreement. However, if the minimum requirement changes during the course of this agreement the parties reserve the right to demand to bargain the change/impact.

2. Part-time employees who have worked for the College shall be eligible to earn sick leave in a proportioned amount to a full-time employee.

3. Full-time and part-time grant employees who are employed in a grant-funded, College-authorized position shall receive annual sick leave on the same basis as regular full-time or part-time employees so long as funds designated in the grant for that purpose are available.

B. Sick leave includes personal illness, scheduled medical and dental examinations, quarantine at home, serious illness and/or death in the immediate family. Immediate family shall mean those as identified in ARTICLE VI. G of this Agreement.

C. Forty-eight (48) hours of sick leave may be used each year to conduct personal business. When using sick leave for personal business, notification of intent to use for personal business is to be given consistent with Section 9.1.G.

D. Unused sick leave shall carry over to the following year.

E. Sick leave will be credited at the beginning of each month. During first month of employment, sick leave will be prorated based upon the first day worked. The College will calculate the amount of sick leave earned and will not allow any sick leave to be utilized that was not earned.

F. Sick leave will be awarded and reported in one (1) hour units. Sick leave may be taken in no less than one (1) hour increments. A full day absence results in eight (8) hours of use of sick leave, except during modified schedule. If mutually agreed by both LOSA and the College, the increments for using sick leave may be reduced to as low as fifteen (15) minute increments. If either LOSA or the College chooses to revert back to one (1) hour increments, either may cause the change by providing written notice of such sixty (60) days in advance of the pay period for which the change is to take effect. Mutual agreement is not required for reverting back to the one (1) hour increment.

G. An employee who is unable to report to work is required to give reasonable notification to their immediate supervisor. Notification must be made as soon as practicable, preferably no later than thirty (30) minutes prior to the employee's scheduled start time. In the event of an emergency, the employee shall notify as soon as they are physically able. Immediate supervisors will establish methods of notification such as e-mail, contacting the College work number or calling the supervisor's cellular phone. If the employee is out for more than one (1) day, the employee is required to notify the supervisor each day. If absence extends for a period of time, the employee and supervisor may establish a schedule to report on a less-frequent basis. If the employee is out for at least three (3) days for possible reasons that might relate to sick leave, the supervisor will notify the employee to submit Family Medical Leave (FMLA) documentation.

H. 1. Misuse of sick leave shall be defined as the use of sick leave for any reason other than that provided in 9.1.B and 9.1.C. above.

2. When the College has reason to believe an employee has excessive, lengthy or frequent illnesses, it may require sufficient proof of illness.

3. Misuse of sick leave may result in actions consistent with Article XIII of this Agreement.

I. Employees hired full-time prior to July 1, 2005, who have been employed full-time for ten (10) or more years may elect to be paid for a maximum of fifty-five (55) days of unused sick leave. Employees hired on or after July 1, 2005, may elect to be paid for unused sick leave at a rate of two (2) unused sick leave days per year of full-time service, not to exceed fifty-five (55) days. Employees will not be compensated for more unused sick leave days than accrued at the date of retirement. If the employee elects this option, these days will not count as extended service credit with SURS. Payment of unused sick leave will begin as directed by the retiring employee in writing to the Director of Compensation and Benefits Services for as

much as two (2) SURS years prior to retirement. Absent written direction from the retiring employee, unused sick leave compensation shall be included in the final pay. If an employee, after being granted payment for unused sick leave, requests and is granted continued employment, that person must repay all sick leave payments received to date immediately.

9.2 LEAVE OF ABSENCE. The College may grant request for leaves of absence without pay to employees for a period not to exceed twelve (12) months. Requests for leave of absence without pay must be submitted to the immediate supervisor and approved by the President of the College. Reasonable cause for the request must be shown and individual cases will be decided upon their merit.

9.3 MILITARY LEAVE. Military leave shall be granted in accordance with the terms of the Uniformed Services Employment and Reemployment Rights Act (USERRA), the Illinois Military Leave of Absence Act and with Board Policy 5276, Military Leave.

9.4 FAMILY MEDICAL LEAVE AND VESSA. Both the College and the Association, on behalf of its bargaining unit members, agree to comply with all the provisions of the Family Medical Leave Act (FMLA) and the Illinois Victims Economic Safety and Security Act (VESSA).

A. Maintenance of Health Benefits

The College will maintain group health insurance coverage for an employee on FMLA leave on the same terms as if the employee continued to work. An employee on unpaid FMLA leave must make arrangements to pay their normal portion of the insurance premiums to maintain insurance coverage. Duration of College's obligation is as defined in Section 13.7.

The College's obligation to maintain health benefits under FMLA stops if and when an employee informs the College of intent not to return to work at the end of the leave, or if the employee fails to return to work when the FMLA leave entitlement is exhausted. The College's obligation also ceases if the employee's premium payment is more than thirty (30) days late and the College has given the employee written notice at least fifteen (15) days in advance advising that coverage will cease if payment is not received.

The College may recover premiums if paid to maintain health insurance coverage for an employee who fails to return to work from an FMLA leave, except as provided by Federal law under §825.212(b) and § 825.213.

B. Other Benefits

An employee, while on unpaid FMLA leave shall accrue benefits on the same basis as other types of unpaid leave. Any employee taking an unpaid leave may continue life insurance coverage by making the premium payments.

C. Job Restoration

Upon return from an FMLA leave, the employee will be restored to their original job or to an "equivalent" job, which shall mean identical to the original job in terms of pay, benefits, and other employment terms and conditions for which the employee is qualified; however, if the position to which they return requires any particular skills not common in their previous position they will be given 120 days to ensure they are able to perform their daily work.

An employee's use of FMLA leave will not result in the loss of any employment benefit that the employee earned or was entitled to before using unpaid FMLA leave.

9.5 JURY DUTY. Full-time and part-time employees of the College who are called for jury duty or subpoenaed as a witness during working hours, shall receive full pay for the time of such official duty, but shall pay to the College any money received for such duty other than money paid for traveling expenses.

ARTICLE X - VACATIONS

10.1 VACATION SCHEDULE

Operational employees shall be entitled to an annual vacation based on the following schedule:

Fiscal Years of Employment	Number of Days	Fiscal Years of Employment	Number of Days
1	13	8	21
2	14	9	22
3	16	10-14	23
4	17	15-19	24
5	18	20-24	25
6	19	25+	26
7	20		

10.2 AWARDING, ACCUMULATION and USE of VACATION LEAVE

Vacation will be credited at the beginning of each month. During first month of employment, vacation earned will be prorated based upon the first day worked. The College will calculate the amount of vacation earned and will not allow any vacation time to be utilized that was not earned.

Vacation time may be taken at any time during the year. However, it must be planned to accommodate the flow of work and must be approved by the immediate supervisor. Employees may accumulate a maximum of four hundred forty eight (448) hours or fifty-six (56) days at the end of a fiscal year.

Holidays occurring during vacation leave will not be charged against vacation days. Vacation leave will be awarded and reported in one (1) hour units. Vacation leave will be taken in no less than one (1) hour increments. A full day absence results in an eight (8) hour charge except under modified schedule. Part-time employees shall be eligible to earn vacation in a proportioned amount to a full-time employee. If mutually agreed by both LOSA and the College, the increments for using vacation leave may be reduced to as low as fifteen (15) minute increments. If either LOSA or the College chooses to revert back to one (1) hour increments, either may cause the change by providing written notice of such sixty (60) days in advance of the pay period for which the change is to take effect. Mutual agreement is not required for reverting back to the one (1) hour increment.

10.3 PAYMENT of UNUSED VACATION LEAVE

Extra pay shall not be given in lieu of vacation leave.

Any operational employee or their assigned heirs, in case of death, who has earned a vacation allowance under the foregoing provisions, but is unable to receive it because the employee is resigning, has been discharged, or retires shall receive the accumulated and earned vacation pay. Full-time employees who work less than a forty (40) hour week shall receive a proportionate amount of pay. If an employee retires from active full-time employment under the State Universities Retirement System, the employee can accumulate and be paid for a maximum of four hundred forty-eight (448) hours (56 days). Payment for these hours will be included in the final pay.

ARTICLE XI - OTHER BENEFITS

11.1 LIFE INSURANCE. The Board of Trustees will pay the cost of the premium for a fifty-thousand (\$50,000.00) convertible term group life insurance policy with accidental death and dismemberment benefits for each full-time operational employee who is insurable without an increase in the normal premium rate. Coverage under this plan is optional to the employee.

11.2 HEALTH INSURANCE. The Board of Trustees will provide group health insurance including: major medical, dental, prescription drug, and optical for full-time employees covered by this Agreement. Coverage under the plans is optional to the employee if the plan provider permits. Employees will abide by all terms and conditions of participation and coverage as may be required by the plan provider. Increases and decreases in the cost of group health insurance, should they occur, will be shared at thirty-five percent (35%) employee and sixty-five percent (65%) College. Total member premium contribution shall not exceed thirty-five percent (35%). Should a plan be adopted that provides for a materially different breakdown of premium rates than is currently in effect, the amount to be paid by the College will be proportioned to the above amounts.

The insurance premium will be split 35% paid by the member and 65% paid by the College for all plan choices.

The parties to this Agreement recognize the current insurance plan and carrier effective July 1, 2024.

Effective upon ratification of this agreement and every year after on July 1st for the life of the contract, the College will produce an appendix updating yearly health insurance premiums paid by both the employee and the College for all plans in place (costs schedule) and distributed to all employees.

The Health/Life Insurance Committee shall include the Association President or their designee as a voting member on the College Health/Life Insurance Committee to represent the bargaining unit and make recommended changes to coverage and other means at its disposal that have the effect of reducing, if not eliminating, cost increases. Every effort will be made to provide premium and coverage information to the insurance committee before their votes on brokers and/or plans. The coverage provided by the College will remain consistent and substantially similar with the plan offered at the date of this Agreement. If a new plan is sought,

or health insurance is re-negotiated, every effort will be made to provide lower premiums. The Association reserves the right to bargain the impact of the decision/change.

Employees may participate in a Section 125 Plan, or other agreeable plan, to tax shelter employee contributions.

11.3 INSURANCE ON LEAVE. The College will continue to pay its proportionate share of group hospitalization insurance and/or group life insurance and/or group dental insurance for any full-time employee covered by this Agreement during the term of an authorized leave if the said full-time employee was enrolled in any or all of these insurance programs prior to the leave. For purposes of this section “authorized leave” is defined as a leave granted by the College in accordance with this agreement and specifically excludes the SURS disability leave. The time limit for continued payment of group insurance does not apply when the employee’s cause of absence is determined by the College’s workers’ compensation carrier to be a work-related injury or illness.

11.4 TUITION. A full-time employee, spouse and dependent(s) may attend John A. Logan College without payment of standard tuition as outlined in Board Policy No. 7370. A part-time employee who has worked for the College for a minimum of nine (9) months, spouse and dependent(s) may attend John A. Logan College without payment of standard tuition as outlined in Board Policy No. 7370. All fees shall be paid by the employee or the employee’s family.

11.5 PAYROLL PERIODS. If a pay date falls on a Saturday, Sunday, or a holiday, the employee will be paid on the last work day preceding the scheduled pay date. Current pay dates are the 7th and 22th of each month following the end of the respective pay period. Actual pay dates will be seven (7) calendar days following the end of the pay period. Pay periods are defined as the 1st – 15th and 16th – last day of the month.

11.6 DIRECT DEPOSIT. As a condition of employment, employees are required to designate a bank(s) or other financial institution(s) for payment by direct deposit of the employee’s wages and compensation.

11.7 MILEAGE. Employees who travel on official College business shall do so in accordance with Board Policy #7420 and Administrative Procedure #742.

ARTICLE XII - WAGES AND COMPENSATION

12.1 WAGES AND COMPENSATION.

Effective July 1, 2024, starting wages for each position shall be:

Administrative Assistant I:	\$16.00
Administrative Assistant II:	\$17.00
Specialist I	\$18.00
Specialist II	\$19.00

Placement for experience: No new employee may receive a starting wage in excess of \$0.25 cents above the starting wage for 1-3 years of relevant experience and no more than \$0.50 cents above the starting wage for 3-5 years of relevant experience. If the Administration wishes to place a new employee at a starting wage in excess of \$0.50 cents above the established starting wage then wage placement must be negotiated and approved by the President of the association or their designee.

General salary increases July 1, 2024 – June 30, 2027:

July 1, 2024 - June 30, 2025, shall be according to the following schedule based on years of service:

0-3 years of service:	2.0%
4-6 years of service:	3.0%
7-10 years of service:	3.5%
11+ years of service:	4.0%

All wage increases for the 2024-2025 school year shall be retroactive to July 1, 2024.

Salary increases for July 1, 2025 - June 30, 2026, shall be 4.0%

Salary increases for July 1, 2026 - June 30, 2027, shall be the same as the professional (non-bargained) staff but no less than 2.0%.

During the life of this contract, a full-time employee with full-time continuous service, i.e., no break in service, will be awarded longevity salary adjustments to the base salary effective the first day of the month following the completion of the continuous service periods as follows:

5 Years	\$300
10 Years	\$600
15 Years	\$900
20 Years	\$1,200
25 Years	\$1,500

It is the responsibility of the employee to communicate with the Payroll Office when they believe they are entitled to a longevity adjustment. Requests must be submitted within 60 days of the employee's longevity month.

Longevity pay adjustments are not cumulative nor are longevity pay adjustments retroactive.

Should minimum wage be increased during the length of this contract, only employees making less than minimum wage will have their salary adjusted.

12.2 PROMOTIONS, CHANGES AND RETURNS. If an employee changes classifications from a position in a lower salary grade to a position in a higher salary grade, the employee will be entitled to an increase of \$1,500 per level increased annually.

If a John A. Logan College employee covered by this Agreement leaves the College and later returns to a position also covered by this Agreement, the employee will be compensated at the salary at which they left the College or the starting wage for their new classification whichever is greater. Previously earned seniority will be reinstated to the employee upon return.

A College or grant employee who changes a position laterally shall maintain their previous salary regardless of the entry level for the new position. Grant personnel who change laterally may maintain their previous salary if the grant can sustain the previous salary.

12.3 PROFESSIONAL GROWTH Employees may have access to professional development funds for supervisor approved conferences or other trainings. Employees may inquire with their supervisor about potential training and conferences and submit any required information as needed. Funding for professional development is subject to administrative approval.

Employees that earn an associate degree or higher from a regionally-accredited educational institution will be eligible for a \$750 increase in base pay.

Employees that earn certificates in length between 30-59 credit hours from a regionally-accredited educational institution will be eligible for a \$375 increase in base pay provided the certificate is directly related to the employee's duties for the College as determined by the Office of Human Resources.

Additions to base pay for certificates and/or an associate degree or higher may not exceed \$750 in total. Only one (1) certificate may result in additional base compensation. If a certificate has been compensated and then the employee completes an associate degree or higher, the degree will result in an additional \$375, for a total of \$750.

Members must make the request for increase in writing and provide verification of the degree in the form of an official transcript.

Professional certifications, less than 30 hours, completed will be compensated at \$250 as a one-time payment, not included in the base compensation. In addition, the employee may be reimbursed up to \$250 in costs associated with the completion of the certificate as approved by their supervisor and in accordance with College travel policies. Pending supervisor approval, employees will be awarded release time to attend one 3-credit-hour course per semester. Employees must achieve a minimum grade of a "C" and provide the Office of Human Resources proof of expenses and unofficial transcripts to be eligible for reimbursement costs and professional growth award payment. Employees may be compensated/reimbursed for one (1) certification per calendar year.

For positions that are less than full-time, professional growth compensation shall be prorated based upon the percentage of employment.

Certifications must be approved in advance by the supervisor as directly relating to the employee's duties for the College and be on the list of approved certifications. The list of approved certifications will be determined and approved by the Office of Human Resources.

12.4 LONG-TERM SUPERVISOR ABSENCE In recognition of extra responsibilities not included in the employee's job description and due to the prolonged absence of a supervisor, bargaining-unit employees will receive a temporary daily wage differential. In order to qualify, the immediate supervisor must have been absent for twenty (20) of any thirty (30) continuous working days and the supervisory responsibilities must have been specifically assigned to the employee in writing and must not have been reassigned to another supervisor.

To request the temporary wage differential, the employee must submit a written request for additional payment to the appropriate administrator. Such request may not be submitted prior to the eligibility establishment period's (20 of 30 continuous working days) conclusion, but no later than thirty (30) calendar days following the return of the immediate supervisor. In the event the immediate supervisor does not return within a period of three (3) calendar months, the employee must submit the proper documentation at the end of the initial three (3) calendar-month period. Continuation of this arrangement will be determined by the appropriate administrator as necessary (3-month intervals). The daily wage differential may only be received for a period of three (3) calendar months measured from the first day for which the differential is paid.

The daily wage differential request should include the working days the supervisor was absent and copies of the written assignment, during which time the employee assumed additional supervisory responsibilities. The daily wage differential shall be \$15.00 per working day.

ARTICLE XIII - DISCIPLINE AND TERMINATION OF EMPLOYMENT

13.1 RETENTION OF RIGHTS. Except as stated in this Article, the College, as a part of its management's rights under Article III, retains the right to discipline, suspend and discharge employees for just cause (probationary employees without cause). The College shall, though, notify an employee in writing of any discipline within ten (10) working days of the date of the occurrence giving rise to the discipline, or within ten (10) working days of the date that the College has completed its investigation of the occurrence.

Security footage will not be reviewed without a complaint or request being received, at no point will footage be used for general surveillance unconnected to an investigation of a complaint. In addition, the Association agrees with the use of cameras as outlined in Board Policy #3630.

13.2 PRESENCE OF ASSOCIATION REPRESENTATIVE. When an employee is required to appear before an administrator, supervisor, college committee, or Board of Trustees, concerning a matter for which the employee could be disciplined, the employee shall be entitled to have a representative of the Association present to advise and/or represent the employee during such meeting.

13.3 SUSPENSION PENDING INVESTIGATION. The College may immediately suspend an employee with or without pay pending the completion of investigation. In the event an employee is suspended without pay, pending investigation, and should the investigation or later grievance prove the employee innocent of the allegations, then the employee shall be compensated for any lost wages, and/or benefits, while on suspension. Suspension without pay shall not be used unless there is sufficient preliminary evidence of egregious misconduct (including but not limited to theft, fraud, physical abuse) or criminal activity. Any investigation while the employee is suspended shall proceed as quickly as reasonably possible, considering the complexity of the issues and the availability of information.

13.4 MANNER OF DISCIPLINE. If the College has reason to discipline an employee, it shall be done in a manner that will minimize the embarrassment to an employee, and under normal circumstances, should not occur before other employees or the public.

13.5 ORAL REPRIMAND. In case of an oral reprimand, the supervisor must inform the employee that they are receiving an oral reprimand and document the reprimand in writing. The employee shall also be given reasons for such discipline.

13.6 NOTIFICATION OF DISCIPLINARY ACTION. It is intended by this Agreement that the College shall have the right to implement appropriate disciplinary measures depending upon the nature, and/or frequency of the offense, and may include oral warnings, written warnings, suspensions and discharges. In the event disciplinary action against the employee other than issuance of an oral warning, the College will, within a reasonable period of time, furnish the employee with a clear and concise statement of the reasons for the action. The measure of discipline and the statement of reasons may be modified, in cases involving suspension pending discharge, after the investigation of the total facts and circumstances.

13.7 TERMINATION FOLLOWING EXTENDED LEAVE. The College shall grant return of an employee to the same position or a position of the same grade upon return from an approved extended leave for a period of time which is the greater of accumulated leave time or the following time limit, inclusive of all leaves.

- A. Twenty-four (24) months – employees with continuous employment of five (5) years or fewer.
- B. Thirty-six (36) months – employees with continuous employment greater than five (5) years.

Absences shall begin on the day following the last date of work and continue to run until the employee can return to work and perform the essential job duties with or without reasonable accommodation at the original duty (i.e., 100% or other original duty). The time limits do not reset until after one (1) year of continuous service without restriction of original duty. Failure to return to work as required in the section shall result in termination.

13.8 FIRST RIGHT DUE TO ELIMINATION OR REDUCTION IN HOURS.

1. First Right due to Elimination or Reduction in Hours. LOSA members affected by position elimination or reduction in hours will be given first right at future positions without competing with other members or external applicants.

- a. The College still reserves the right to leave vacant or eliminate positions that are vacated through attrition.
- b. When a vacated position is filled, those affected LOSA members will have first right at positions within the same or lower classification/grade level, as long as the employee meets the minimum job qualifications as expressed in the job description during the recall period offered by the Administration. Should a LOSA member not meet the qualifications in the job position for recall, they will have a second opportunity for an open position where they meet the qualifications and remain in their current position on the recall list.

Example: A 75 or 100 percent (full-time) employee impacted by job eliminations or reduction in hours will be given first right into a 75 or 100 percent (full-time) position vacancy if said employee is most senior employee affected; a 50 percent (part-time) employee impacted by job eliminations or reduction in hours will be given first right if said employee is most senior employee affected.

- c. Once the employee has exercised this opportunity and secures the vacant position the employee is removed from the recall roster and must follow College hiring procedures to be considered for any other position(s) at the College.

d. If an employee chooses not to exercise their first right, (not based on qualifications), the employee will be removed from the recall roster/register.

e. General seniority, defined for this purpose alone is to be start date in a LOSA position and will be used to determine placement into vacated positions. If an employee is recalled, the College will adjust the employee's seniority by the length of the layoff. Employment status (i.e., 50%, 75%, or 100%) shall not be used to create separate categories of seniority.

2. Recall. Any recall of employees shall be in the inverse order of layoffs. Recall is subjected to the same or lower classification/grade level as outlined in the example in paragraph 5b – First Right above. To effectuate the call of the entire list, written notification of the recall shall be served upon all employees so listed upon the recall roster, at their last known address, by certified mail, return receipt requested. Within seven (7) work days after the deposit of said letters with the U.S.P.S., those employees seeking recall for a vacant position shall cause to be filed with the Executive Director of Human Resources of the College, a written request to be recalled. When the recall roster has been exhausted or failing an effective recall from the list, then the College shall be free and empowered to hire a new employee into the bargaining unit position.

- a. The recall period is established for 180 calendar days from the last date of employment.
- b. Employees who resign or retire prior to the beginning of the recall period are ineligible for this benefit.

ARTICLE XIV - GRANT EMPLOYEES

14.1 EMPLOYMENT STATUS. It is understood that the employment status of grant employees as defined by the College and signed in the execution of this Agreement, is conditioned upon funds in the specific grant designated for that position being available. Board Policy 7171, Grant Personnel, shall apply to members of the bargaining unit and shall define “grant personnel.”

14.2 HONORABLE DISMISSAL. If a grant employee's status with the College is affected by termination of a grant, or because of a reduction in the amount of the grant available for the position, the College will:

1. Consider the grant employee for any vacant position in the bargaining unit that occurs during the first ninety (90) days following the honorable dismissal.

2. Re-employ the employee into the same position they previously held if, within twelve (12) months of the date of the honorable dismissal, the grant is re-instituted and designated monies are available in the grant for the position.

14.3 LACK OF FUNDING CONTRACTS. When carryover of grant employees is not feasible and it is determined by the College to lay off employees until a grant contract is secured, “first rights” as indicated in Article 13.9, paragraph 1 and 2 of this collective bargaining agreement shall be utilized to reduce the impact of job loss.

ARTICLE XV - EVALUATION AND IN-SERVICE

15.1 PURPOSE OF EVALUATION. The primary purpose of an employee evaluation is to evaluate performance of job duties contained in the current job description, and to recommend training required due to changes in equipment and duties actually performed. All employees will receive a copy of their current job description during their annual evaluation. All evaluations shall be conducted in good faith, and no employee shall receive an unfavorable evaluation for having joined the Association, or participated in any of its lawful activities.

15.2 EVALUATION PROCEDURE.

1. At the end of each month during the probationary period of one hundred twenty (120) days an evaluation will be made by the immediate supervisor at forty (40), eighty (80) and one hundred twenty (120) days. Employees who have completed their probationary period shall be formally evaluated not less than once during each fiscal year.

2. The evaluation form will be designed jointly by the Association and the College to help the supervisor direct the employee’s growth and development as well as recognize accomplishments. The evaluation will include components for evaluating quality of work, planning and initiative, attendance, service to students, teamwork, and effective communication. This form will come into use beginning Fall 2025. Any further changes made to the evaluation form will be agreed on by Administration and Union and will be given 60 days advance notice before implementing. Unsubstantiated or anonymous complaints against the

employee will not be used by the evaluator. The supervisor and the employee will discuss the evaluation before it is placed in the employee's personnel files.

15.3 EMPLOYEE RIGHT TO RESPOND.

1. Following the evaluation conference, the employee shall sign and be given a copy of the evaluation report prepared by the evaluator. In no case shall the employee's signature be construed to mean that the employee agrees with the contents of the evaluation but only that the evaluation has been discussed and received.

2. An employee may submit additional comments to the written evaluation if they so desires. All written evaluations and employee's comments are to be placed in the employee's personnel file. The immediate supervisor will sign the employee's response acknowledging that they read the material. A copy of the response will be provided to the immediate supervisor.

3. If the employee disagrees with the evaluation, the employee may submit a written response which shall be attached to the file copy of the evaluation in question. If the supervisor believes an employee is doing unsatisfactory work, the specific reason(s) thereof shall be stated. If a specific deficiency is not mentioned in subsequent evaluation reports, this shall be interpreted to mean that adequate improvement has taken place.

15.4 JOB RESPONSIBILITIES, CHANGES AND EVALUATIONS. Changes to job descriptions that alter employee responsibilities required for the position being changed will not be used in an evaluation for employees currently holding these positions until the employee has had adequate time to learn the requirements for the new qualifications.

15.5 HOLD HARMLESS. Employees may not be reduced in salary due to a change in job description or qualification for the position that they hold.

15.6 PROCEDURES FOR VACANCIES. No employee currently holding a position at the College in one (1) level shall be required to re-test when applying for open positions or vacancies in the same level or a lower level. Any employee covered by this contract currently holding a position at the College, for which their latest evaluation report is satisfactory, shall be considered qualified when applying for vacancies or new positions in the same or lower level. Operational position vacancy announcements shall be disseminated/posted for five (5)

working days. These positions will be made known via the campus email and posted on the board located next to the Human Resource Office.

15.7 MERIT BONUS. A merit bonus of up to a maximum of five percent (5%) of an individual's annual salary may be awarded for meritorious service. Recommendations for this bonus must be documented by the employee's immediate supervisor and have approval of the administrator of the area in which the person works. Documentation must include specific services performed by the employee that are above the normal expectations of the employee's job, or the documentation must show that the employee performs the normal functions of the job in such a superior fashion that it is beneficial to the College. The merit bonus will be awarded in one (1) payment and will not become a part of the employee's base salary. No merit bonus award will be granted unless approved by the President and the Board of Trustees. Public acknowledgment of the recipient's award shall be made in an appropriate manner.

15.8 IN-SERVICE.

1. Operational Staff. College in-service programs for the Operational Staff as a group shall be planned by an in-service committee appointed by the administrator. The in-service committee shall have at least two (2) Association selected members. The committee shall plan all Operational Staff group service days and shall be chaired by the administrator or a designee. Committee meetings shall take place during the regular business days of the College. If a staff group service day is set when an employee is not scheduled to work during the meeting times, the employee shall be reimbursed for their regular rate of pay if the in-service training has been declared mandatory by the administrator.

2. Basis of Planning. Planning of in-service programs shall be based on the needs of the employees and the College.

3. Employee Wellness. Employees have access to Logan Fitness for free after working hours unless a class has an associated fee, the Employee must pay any associated class fees.

15.9 SENIORITY.

1. Definition. Seniority shall be defined as the length of an employee's full time continuous service with the College in years, months, and days from their most recent first date of continuous service. An employee's seniority will not accrue during an unpaid leave of

absence, but shall resume when an employee returns from leave. Seniority will not be affected or interrupted due to utilization of approved leaves of absence, vacations, or normal breaks in the contractual year.

2. Part Time Employees. Part-time employees shall accrue seniority on a pro-rata basis.

3. Ties in Seniority. In the event that more than one (1) individual employee has the same starting date of work, position on the seniority list shall be determined by the toss of a coin.

4. Use of Seniority for Vacancies. The College retains the right to hire the most qualified person whether they are present employees of the College or not. When the candidate's qualifications are equal, as determined, by the College, the person with the most seniority shall be given a preference. This management prerogative shall not be unreasonably applied.

15.10 JOB REVIEW APPEAL PROCESS. If a person who has been employed in that position for one (1) or more years believes that their job classification and/or salary grade placement is inappropriate, the employee may seek a reclassification through the Assistant Vice President of Human Resources. Any job appeal submitted will be reviewed, prior to approval, by the Association President. If the employee is unsatisfied with the decision of the Assistant Vice President of Human Resources, the employee may forward their request to the President (or his designee) who shall act on the determination. The President's decision shall be at their sole discretion, non-precedential, and is not subject to the grievance procedure.

ARTICLE XVI - PERSONNEL FILES

16.1 EMPLOYEE REVIEW. Employees and/or their Association representative if authorized by the employee shall have the right, upon request, to review the contents of their personnel file(s) pursuant to the Illinois Employees Records Act.

16.2 EMPLOYEE NOTIFICATION. A copy of any disciplinary action or material related to employee performance which is placed in the personnel file shall be served upon the employee (the employee so noting receipt). After three (3) years from the date of a disciplinary action and if there has been no other disciplinary action taken whether related or not, the employee may make a written request to the Human Resources Office asking that the personnel

file be reviewed to determine if it is possible to remove the disciplinary action, in whole or part, from the file. The College reserves the sole right to decide the appropriation action.

16.3 NON-JOB RELATED INFORMATION. Detrimental information concerning non-merit factors not related to performance of job duties shall not be placed in an employee's personnel file.

16.4 EMPLOYEE RESPONSE. If the employee disagrees with any information contained in their personnel record, a removal or correction of that information may be mutually agreed upon by the College and the employee. If an agreement cannot be reached, the employee may submit a written statement explaining the employee's position. The College shall attach the employee's statement to the disputed portion of the personnel record. The employee's statement shall be included whenever that disputed portion of the personnel record is released to a third party as long as the disputed record is a part of the file. The inclusion of any written statement attached in the record without further comment or action by the College shall not imply or create a presumption of the College's agreement with its content.

16.5 DISCLOSURE OF DISCIPLINARY ACTIONS. The College shall not divulge a disciplinary report, letter of reprimand, or other disciplinary action to a third party, to a party who is not a part of the College's organization, or to a party who is not a part of the Association representing the employee, without written notice.

The requirement for providing notice shall not apply if:

- a. the employee has specifically waived written notice as part of a written, signed employment application with another potential employer;
- b. disclosure is ordered to a party in a legal action or arbitration; or
- c. information is requested by a government agency as a result of a claim or complaint by an employee, or as a result of a criminal investigation.

16.6 FREEDOM OF INFORMATION ACT (FOIA). The College shall not disclose any documents considered "exempt" under the FOIA. The College will comply with the requirements and limitations of the FOIA statute as interpreted by College legal counsel.

ARTICLE XVII - GRIEVANCE PROCEDURE

17.1 GRIEVANCE.

A. A grievance is defined as any difference, complaint or dispute between the College and the Association or any employee regarding the application, meaning or interpretation of this Agreement and/or Board Policies and Administrative Procedure cited in this Agreement.

B. Grievances may be processed by the Association on behalf of an employee or on behalf of a group of employees or itself setting forth the name(s) or group(s) or the employee(s). The Association may have the grievant or one (1) grievant representing a group grievance present at any step of the grievance procedure, and the employee is entitled to Association representation at each and every step of the grievance procedure. The resolution of a grievance filed on behalf of a group of employees shall be made applicable to the appropriate employee within that group.

17.2 GENERAL REQUIREMENT.

A. All grievances must be initiated no later than thirty (30) calendar days from the date the grievant became aware of the occurrence giving rise to the complaint. Waiver of the thirty (30) day requirement, at any time, by the College, shall not be considered the establishment of a past practice for any future grievances. Knowledge of the occurrence by the affected employee, or Association representative, is considered knowledge by the Association.

B. Any grievance beyond Step I. must be in writing, on a form approved by the College, and shall include the following:

1. The date of the alleged violation and the date when Step I. was exercised.
2. Statement of facts upon which the grievance is based.
3. The provision(s) of the Agreement violated.
4. The remedy requested.
5. Initial list of persons known at the time the grievance is filed who have direct knowledge of the facts giving rise to the grievance. Unintentional mistakes made on the written grievance form shall not be deemed a waiver of the right to grieve the alleged occurrence.

C. The time at any point throughout the Grievance procedure for filing a grievance, appeal to the next higher step, or any response/decision may be extended by mutual agreement of the parties.

D. Any waiver by the College of the content requirements of a written grievance shall not be considered the establishment of a past practice for future grievances.

E. Nothing in this Agreement prevents an employee from presenting a grievance to the College and have the grievance heard and settled without intervention of the Association; provided that the Association is afforded the opportunity to be present at such conference and that any settlement made shall not be inconsistent with the terms of any agreement in effect between the College and the Association.

17.3 GRIEVANCE STEPS.

Informal Resolution: The parties are encouraged to pursue informal resolution before activating the formal grievance process. If an informal process could extend past the 30-day timeline for a Step I filing, the Association and Administration may request, by mutual consent, to place the timeline in abeyance for a stipulated amount of time, in order to pursue informal resolution. Any abeyance of timelines shall be considered non-precedent setting.

Step I. Immediate Supervisor

An employee shall first present any such matters to the immediate supervisor. This must be done within fifteen (15) calendar days from the date that the grievant became aware of the occurrence giving rise to the complaint. The immediate supervisor must render their decision on the matter within fifteen (15) calendar days after the grievance is presented. In those circumstances where oral discussion with the first level supervisor who is physically not available would have adversely affected a timely submittal of the grievance, the grievance will be submitted to the second level without such discussion.

Step II. Administrator

If the matter is not satisfactorily resolved at Step I., the employee may submit the grievance in writing to the administrator of the College division in which they are employed within fifteen (15) calendar days from the receipt of the answer from Step I. or the date such answer was due, whichever is earliest. The administrator is to conduct a meeting with the grievant to review the facts and render their decision in writing to the employee and the Association within fifteen (15) calendar days after the meeting.

Step III. President

If the grievance still exists after exercising Step II., the employee may submit the grievance in writing to the President of the College. This must be done within fifteen (15) calendar days after receipt of the Step II. response or after Step II. is due, whichever is earliest. The President shall review the facts and render their decision in writing to the employee within fifteen (15) calendar days after receipt of the grievance. The President may, if they so choose to do so, have a meeting with the grievant/Association to review the facts if it has been determined that a meeting is necessary in order to render an appropriate decision. In the event a meeting takes place with the President, a written decision shall be provided within fifteen (15) calendar days of that meeting.

Step IV. Board of Trustees

If the grievance is still unresolved, it may be presented by the Association and/or employee to the Board of Trustees in writing within fifteen (15) calendar days after receipt of the Step III. response or after Step III. is due, whichever is earliest. If the Board of Trustees, at its discretion, decides to review the grievance, the Board shall give its written answer within twenty-five (25) working days following the next regular Board meeting after the grievance has been submitted to the Secretary of the Board. The Board of Trustees, at its option, may call for a meeting with the grievant to review the facts, and then under those conditions, its decision shall be issued in writing to the employee and the Association within twenty-five (25) working days after the meeting.

Step V. Arbitration

A. If the Association or the grievant is not satisfied with the disposition of the grievance at Step IV., the Association may submit the grievance to final and binding arbitration under the Voluntary Labor Arbitration Rules of the American Arbitration Association which shall act as administrator of the proceedings; such submission must occur within fifteen (15) calendar days of the Board of Trustees written decision, or within fifteen (15) calendar days that the written decision is due, whichever is earliest. By mutual agreement, the parties may request the Expedited Rules of the American Arbitration Association be used instead of the Voluntary Labor Arbitration Rules.

B. The College and the Association agree to attempt to arrive at a joint stipulation of facts and issues as outlined for the purpose of submission to the arbitrator.

C. The arbitrator shall neither amend, modify, nullify, ignore, add or subtract from the provisions of this Agreement.

D. The expenses and fees of the arbitrator and the cost of the hearing room shall be shared equally by the parties. Nothing in this Article shall preclude the parties from agreeing to the appointment of a permanent arbitrator(s) during the term of this Agreement.

E. The decision and award of the arbitrator shall be final and binding on the College, the Association and the employee or employees involved, except that either party is entitled to file an appeal pursuant to law.

F. If either party desires verbatim record of the proceedings, it may cause such a record to be made, providing it pays for the record and makes a copy available without charge to the arbitrator. If the other party desires a copy, it shall pay for the cost of the same.

17.4 ADVANCE GRIEVANCE STEP FILING. Certain issues which by nature are not capable of being settled at a preliminary step of the Grievance procedure may be filed at the appropriate advanced step where the action giving rise to the grievance was initiated. Mutual agreement shall take place between the appropriate Association representative and the appropriate College representative at the step where it is desired to initiate the grievance.

17.5 NO REPRISALS CLAUSE. No reprisals shall be taken by the College or the Association against any employee because of the employee's participation or refusal to participate in a grievance.

17.6 WITHDRAWAL OF GRIEVANCE. A grievance may be withdrawn any time prior to the completion of Step II. without establishing precedent, and will be deemed as to never having been filed.

17.7 FILING OF MATERIALS. All records related to a grievance shall be filed separately from the personnel files of the participants.

17.8 RELEASED TIME. If any investigatory proceedings should require that an employee or an Association representative be present, said employee will be released from their regular assignment; the employee and/or Association representative shall be released without loss of pay or benefits for the length of that meeting.

17.9 ASSOCIATION PARTICIPATION - EMPLOYEE REPRESENTED. The

College acknowledges the right of the Association's grievance representative to participate in the processing of a grievance at any level, and no employee shall be required to discuss any grievance if the Association's representative is not present.

17.10 ASSOCIATION PARTICIPATION - EMPLOYEE NOT REPRESENTED.

When an employee is not represented by the Association, the Association shall reserve the right to have its representative present to state its views at any formal stage of the grievance procedure. Any settlement reached when a member of the bargaining unit is not represented by the Association shall be consistent with the terms and conditions of the collective bargaining agreement and Board Policy. Within ten (10) days of any settlement, the President of the Association will be furnished, in writing, all of the terms and conditions of the settlement.

17.11 INFORMATION FOR GRIEVANCE PROCESSING. Either party may request

information that is reasonably needed to process or respond to a grievance where such information is not otherwise available. Any such request shall state with reasonable specificity the information requested and why it is relevant to the grievance in question. The party to whom the request is made shall fulfill the request or provide a written rationale why the request cannot be fulfilled in full or part, within five (5) business days. Such five (5) business days shall be extended another five (5) business days if requested. Neither the College nor the Association shall arbitrarily and/or unreasonable refuse to agree to a further extension, if necessary. Nothing herein is intended to require either party to collate or compile information for the other party, as opposed to providing relevant information or documents that already exist or reasonable access to such information or documents. If there is any dispute over providing information pursuant to this Section, the parties agree that such dispute shall be resolved in a manner consistent with IELRA and Freedom of Information Act statutes, or by the arbitrator chosen by the parties to hear the grievance, if the grievance has been referred to arbitration.

ARTICLE XVIII - RETIREMENT BENEFITS

18.1 RETIREMENT ENHANCEMENT INCENTIVE. As per current Board Policy.

18.2 HEALTH INSURANCE FOR RETIRED EMPLOYEES. Retiring employees

may continue to participate in the group health insurance plan after retirement in accordance with COBRA. Following the COBRA period, retirees participate in the College Insurance Program for Retirees administered by Illinois Central Management System (CMS).

Employees hired after July 1, 2005, who retire from active full-time employment at the College and have been employed full-time for twenty (20) years, or employees hired prior to July 1, 2005, who have been employed full-time for ten (10) years or more are eligible for partial premium refunds. Those eligible will receive a refund equal to the difference between the rates within the retirees' College Insurance Program and the John A. Logan College insurance plan. No reimbursement will occur unless the retiree's cost is higher than the current employees' share of comparable coverage under the John A. Logan College plan. Employees ineligible for participation in the College Insurance Program due SURS benefit plan selection, but who would have otherwise been eligible for partial premium refund, will be provided a premium refund not to exceed the refund had the employee been eligible for the College Insurance Program. Payments will begin upon receipt of a written request of such, which must be accompanied by verification of coverage. At the death of a retired employee, coverage will be extended to a surviving spouse if previously covered. Employees hired after January 1, 2013 are ineligible for premium reimbursement.

Employees currently retired shall continue to have coverage under the same conditions as currently exist. Upon eligibility for Medicare benefits or other future healthcare programs for eligible retirees, retirees must sign up for such coverage to cause their retiree plan to become secondary coverage. Failure to do so will result in the retiree being solely responsible for any additional increase to the cost of insurance coverage. The College will not take into consideration premiums paid for programs other than the College Insurance Program for community college retirees when calculating potential reimbursement.

[18.3 TUITION WAIVERS.](#) Employees who retire from active full-time employment at the College and have been employed full-time for ten (10) years or more are eligible for tuition waivers in accordance with Board Policy 7370.

[18.4 EMERITUS STATUS.](#) The designation of Emeritus status will be provided to all retirees of John A. Logan College as per Board Policy 5142. The following privileges will be extended to all Emeritus staff:

1. To be informed of major College activities and functions that would be of interest to Emeritus staff.
2. To provide free access to and use of the College library and **Logan Fitness**.
3. To be invited to all future retirement dinners.
4. To provide other benefits that may be desirable and feasible as determined by the Board of Trustees or the administration.

ARTICLE XIX - EFFECT OF AGREEMENT

19.1 INDIVIDUAL CONTRACTS. There shall be no individually bargained contracts. Any temporary or emergency position created with the expectancy that it will last for more than two (2) consecutive calendar quarters during a calendar year shall be subject to the requirements of bargaining in accordance with Section 2.3 of this Agreement. No such temporary or emergency position shall be created which will cause the termination of any regular full-time or part-time employee in the bargaining unit.

19.2 CONTRACT VS. BOARD POLICY. The specific terms of this Agreement shall supersede and have precedence over any rules, regulations, or practices of the Employer which shall be contrary to or inconsistent with its terms. The provisions of this Agreement shall be incorporated into and be considered part of the established policies of the Employer.

19.3 SAVINGS CLAUSE. Should any article, section, or portion thereof, of this Agreement be held unlawful and unenforceable by any court of competent jurisdiction, such decision of the court shall apply only to the specific article, section, or portion thereof directly specified in the decision; upon the issuance of such a decision, the parties agree immediately to negotiate a substitute for the invalidated article, section, or portion thereof.

19.4 BARGAINING NOTIFICATION. The parties shall commence bargaining for a successor agreement as per the Illinois Educational Labor Relations Act and its Rules and Regulations.

19.5 CONTRACTUAL AMENDMENTS. The parties may modify or amend this agreement only by mutual consent or through mid-term bargaining rights. Such changes shall

be reduced to writing, ratified and signed by the parties, and become an amendment to this contract and considered a part of this agreement.

19.6 NO STRIKE/NO LOCKOUT. The Association agrees that for the duration of this Agreement it will not engage in a strike, work stoppage, or slow down of any kind. The Board agrees that for the duration of this Agreement it will not engage in a lockout of employees.

ARTICLE XX - COMPLETE UNDERSTANDING

The terms and conditions set forth in this Agreement represent the full and complete understanding and commitment between the Board and the Association. Both parties acknowledge that during the negotiations which resulted in this Agreement, each had the unlimited right and opportunity to make demands and proposals upon the other party. All understanding and agreements arrived at after the exercise of this right and opportunity are set forth in this Agreement. Subject matters not referred to in this Agreement or statutes applicable to matters covered by this Agreement shall not be considered as part of the Agreement and remain exclusive Board and/or Administration prerogatives.

ARTICLE XXI - DURATION

This Agreement shall be effective as of July 1, 2024, and shall remain in full force and effect until June 30, 2027. It shall be automatically renewed from year to year thereafter unless either party shall notify the other in writing at least ninety (90) days prior to the ending date that it desires to modify this Agreement. In the event that such notice is given, negotiations shall, unless mutually agreed otherwise, begin no later than sixty (60) days prior to the ending date.

John A. Logan College
Operational Staff Association

John A. Logan College

Tracie Zoller, Chairperson

Dr. Kirk Overstreet, President

Dawn Clendenin, Negotiating Member

William J. Kilquist, Chair
Board of Trustees

Tina Craft, Negotiating Member

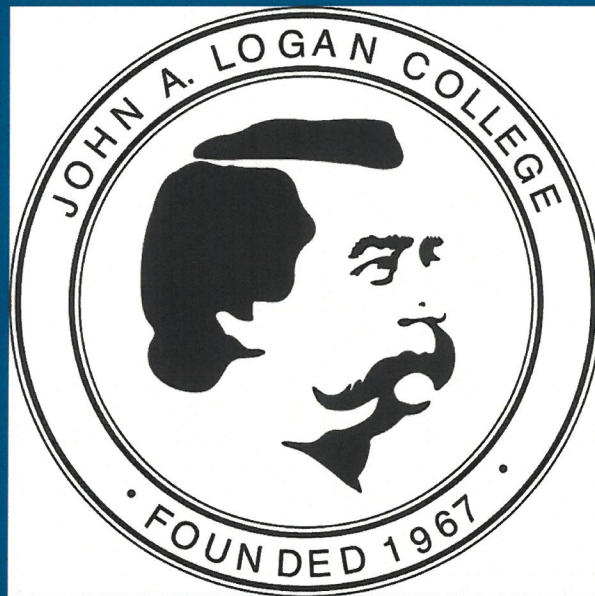
Jake Rendleman, Secretary
Board of Trustees

Lisa Nagle, Negotiating Member

Date:

Consent Agenda 8.E

Personnel Action Items



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

8.E - 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

Cantrell, Kanon	Grant Accountant	\$42,000 per year	2/17/2025
Webb, Eddie Ron	Campus Chief of Police	\$87,500 per year	3/3/2025

B. Part-time Staff

Mason, Tiffany	Workforce Education Trainer	\$40 per hour	2/3/2025
Robinson, Goldie	Workforce Education Trainer	\$40 per hour	2/3/2025
Klaman, Jennifer	Community Education Trainer	\$35 per hour	2/3/2025
France, Kimberly	Community Education Trainer	\$35 per hour	2/4/2025
Wheeler, Lexi	Fitness Instructor	\$25 per hour	2/6/2025
Maynor, Chelsea	Fitness Instructor	\$25 per hour	2/16/2025

C. Adjunct Faculty

Keefer, Kendra	Instructor of Art	Per contract	1/30/2025
Hepburn, Stephanie	Instructor of Nursing	Per contract	3/17/2025

D. Award of Academic Contract for FY 2026 – Full-time, Tenured Faculty

<u>NAME</u>	<u>DEPARTMENT</u>	<u>FULL-TIME START DATE</u>
Carter, Aaron	Applied Technologies	08/15/2018
Craig, Robert	Applied Technologies	08/18/2014
Dover, Ryan Wade	Applied Technologies	08/11/2021
Griffith, Wayne	Applied Technologies	08/15/2018
Mays, Grover	Applied Technologies	08/14/2019
McFarland, Jason	Applied Technologies	08/18/2014
Pulliam, Bart	Applied Technologies	08/16/2017
Roach, Joseph	Applied Technologies	08/16/2007
Stutes, Jason	Applied Technologies	08/16/2017
Byun, Miran	Business, Computer Science, & Mathematics	08/14/2019
Carr, Andrew	Business, Computer Science, & Mathematics	08/15/2018

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

8.E - PERSONNEL ACTION ITEMS

D. Award of Academic Contract for FY 2026 – Full-time, Tenured Faculty

<u>NAME</u>	<u>DEPARTMENT</u>	<u>FULL-TIME START DATE</u>
Jeter, Jennifer	Business, Computer Science, & Mathematics	08/16/2007
Jeter, Roger	Business, Computer Science, & Mathematics	08/14/2019
Moe, Todd	Business, Computer Science, & Mathematics	08/12/2020
Robinson, Connie	Business, Computer Science, & Mathematics	08/12/2020
Tanner, Jason	Business, Computer Science, & Mathematics	08/16/2007
Alter, Molly	Communications, Humanities, & Social Science	08/16/2012
Borrenpohl, Nicole	Communications, Humanities, & Social Science	08/20/2009
Chandler, Thomas	Communications, Humanities, & Social Science	08/14/2008
Cook, Sheri	Communications, Humanities, & Social Science	08/16/2007
Garrison, Matt	Communications, Humanities, & Social Science	08/18/2005
Howard, Valerie	Communications, Humanities, & Social Science	08/18/2014
Pinto, Kemberly	Communications, Humanities, & Social Science	08/20/2009
Stanfield, Brian	Communications, Humanities, & Social Science	08/14/2019
Stevens, Robyn	Communications, Humanities, & Social Science	08/19/2004
Stover, Brennan	Communications, Humanities, & Social Science	08/16/2017
Gerber, Carey	Health Sciences and Nursing	08/16/2017
Hampson, Heather	Health Sciences and Nursing	08/16/2007
Kasban, Karen	Health Sciences and Nursing	08/14/2019
McDonald, Sumar	Health Sciences and Nursing	08/11/2021
Orrill, Denise	Health Sciences and Nursing	08/16/2007
Valette, Tammy	Health Sciences and Nursing	08/12/2020
Young, Crystal	Health Sciences and Nursing	08/16/2017
Boyles, Esmarie	Life & Physical Science	08/15/2018
Corbit, Rebecca	Life & Physical Science	08/15/2018
Elliott, James	Life & Physical Science	08/18/2005
Forer, Jo	Life & Physical Science	08/18/1994
Henson, Hannah	Life & Physical Science	08/11/2021
Holland, Torrey	Life & Physical Science	08/11/2021

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

8.E - PERSONNEL ACTION ITEMS

D. Award of Academic Contract for FY 2026 – Full-time, Tenured Faculty

<u>NAME</u>	<u>DEPARTMENT</u>	<u>FULL-TIME START DATE</u>
Ing, David	Life & Physical Science	08/14/2019
McKenzie, Robert	Life & Physical Science	08/17/2016
Parashar, Prachi	Life & Physical Science	08/15/2018

E. Award of Academic Contract for FY 2026 – Full-time, Non-Tenured Faculty

<u>NAME</u>	<u>DEPARTMENT</u>	<u>FULL-TIME START DATE</u>
Johnson, Brandon	Applied Technologies	08/12/2024
Vaughn, Christopher	Applied Technologies	08/12/2024
Beckman, Eric	Business, Computer Science, & Mathematics	08/12/2024
Gross, Joshua	Business, Computer Science, & Mathematics	08/12/2024
Hayes, Alexander	Business, Computer Science, & Mathematics	08/12/2024
Miller, Devin	Communications, Humanities, & Social Science	08/16/2023
Brenningmeyer, Aaron	Health Sciences and Nursing	08/16/2023
Jordan, Jennifer	Health Sciences and Nursing	08/12/2024
Lacy, Renee	Health Sciences and Nursing	08/16/2023
Lampley, Michelle	Health Sciences and Nursing	08/12/2024
Mays, Catherin	Health Sciences and Nursing	08/12/2024
Stutes, Sarah	Health Sciences and Nursing	01/13/2025
Jarvis, Stephanie	Life & Physical Science	01/16/2024
Woodward, Jacee	Life & Physical Science	08/12/2024

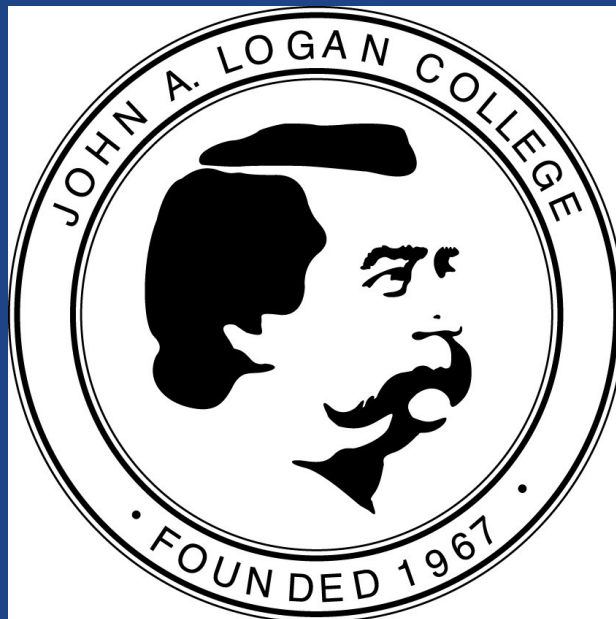
F. Award of Tenure and Academic Contract for FY 2026

<u>NAME</u>	<u>DEPARTMENT</u>	<u>FULL-TIME START DATE</u>
Thornton, Chris	Communications, Humanities, & Social Science	08/17/2022
Burnett, Katherine	Health Sciences and Nursing	01/10/2022
Walker, Rose	Health Sciences and Nursing	08/17/2022

- RECOMMENDATION:** That the Board of Trustees approve/ratify the personnel recommendation of President Kirk Overstreet.

Consent Agenda Item 8.F

Faculty Candidates for Tenure





MEMORANDUM

TO: Dr. Kirk Overstreet

FROM: Dr. Stephanie Chaney Hartford, Provost
Dr. Nathan Arnett, Assistant Provost of Academic Affairs

DATE: February 4, 2025

SUBJECT: Recommendation for Full-Time Faculty Tenure Status

Based on satisfactory evaluations and recommendations 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.

Katherine "Katie" Burnett, Instructor of Nursing

- Education: Master's Degree of Nursing Education from Chamberlain University
- Experience (at time of hire): 8 years' experience in nursing
- JALC Contributions: Calendar Task Force Subcommittee, ACEN Accreditation Team

John "Chris" Thornton, Instructor of Music

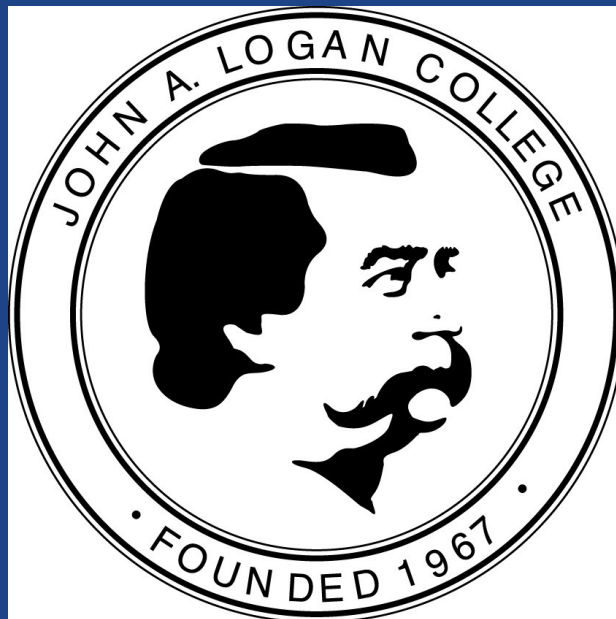
- Education: Master's Degree of Music Education from Murray State University
- Experience (at time of hire): 14 years' experience in teaching
- JALC Contributions: Information Technology Planning Committee, Dual Credit & Early College Committee, Choral Ensemble Director, Chamber Choir Director, Applied Lessons Coordinator

Rose Walker, Instructor of Nursing

- Education: Bachelor's Degree of Science in Nursing from Western Governors University, Bachelor's Degree of Science in Biological Sciences from Southern Illinois University in Carbondale, Currently enrolled in Master's in Healthcare Education from McKendree University
- Experience (at time of hire): 5 years' experience in nursing
- JALC Contributions: Institutional Assessment Committee, Faculty Rank Promotion Committee, ACEN Accreditation Team

Consent Agenda 8.G

CCR&R Staff Restructuring



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

8.G – CCR&R Staff Restructuring Proposal

1. REASON FOR CONSIDERATION

Child Care Resource and Referral (CCR&R) is a department at John A. Logan College. CCR&R is funded through the Illinois Department of Human Services. The scope of work is two-fold, implement the Child Care Assistance Program, and provide training, technical assistance, and quality improvement supports to childcare providers for the southern fifteen counties. In addition, CCR&R offers referrals to families for childcare, manages databases of childcare providers, does recruitment and retention activities, as well as being involved in community systems development work.

A. Through the Child Care Resource and Referral (CCR&R) department, training and technical assistance for childcare providers and early childhood professionals is offered. The program is funded through a grant from IDHS. CCR&R is required to designate someone to be the 'Training and Technical Assistance Coordinator'. The work contains three buckets of responsibilities; 1) training coordination, 2) marketing and promotion of events, and 3) technical assistance related to the Gateways to Opportunity programs.

Previously, the part-time role of training and technical assistance was filled by a part-time Quality Specialist, creating a full-time position with dual roles. In 2021 this role was put into the newly created Professional Development Coordinator full-time position. Recently, the person in that role applied for another newly created position, Associate Manager of ECE Workforce Development which combines the IDHS required position, Higher Education and Workforce Development Navigator role with overseeing the Quality Improvement grants. This change left the need to designate someone as the 'Training and Technical Assistance Coordinator' for IDHS.

This position supports, on average, 600 staff annually working in licensed family childcare and center-based childcare programs within the southern 15 counties. Service Delivery Area 16 has 43 licensed center-based programs, 86 family childcare programs, and 45 license-exempt providers. In addition, staff working in Head Start and State Pre-K programs are also eligible to be supported. Most of these professionals access the 14 CPR and First Aid classes coordinated through this position. The CPR and First Aid budget for FY25 was \$12,000.

This position coordinates and schedules all training, necessary paperwork, and data entry associated with those trainings. Most of the training is provided at no cost for us and the providers. This position is partnered with other positions in the CCR&R agency to ensure IDHS deliverables and provider needs are met.

B. Through the CCR&R department, eight staff implement the childcare assistance program. The program is funded through a grant from IDHS. Per IDHS deliverables, someone must be designated as the 'CCAP Supervisor'. This person supervises the CCAP program to ensure it is implemented to fidelity. Current CCAP Case Manager Jil Deaton has been serving in this position since 2021. With increased caseloads and staffing, there is a need to give more supervisory duties to this person to ensure adequate supervision of the program.

C. Through the CCR&R department, the Provider Services Program is offered. The program is funded through a grant from IDHS. The Provider Services Program consists of five-line items offering grants

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

8.G – CCR&R Staff Restructuring Proposal

to childcare providers to support them individually and as a program. The funds cover quality improvement cohort grants, licensed-exempt childcare grants, individual professional development funds, training stipends, and accreditation funds. The person overseeing this program, Nina Wargel Quality Specialist, needs an employment level commensurate to the work.

2. BACKGROUND INFORMATION

A. Alexis Edwards currently serves as a CCAP Case Manager at CCR&R. In addition to her current responsibilities, Alexis will assume responsibility for training coordination.

Missy Brown currently serves as the Director of CCR&R. In addition to her current responsibilities, Missy will take over all marketing and promotion for training events. Missy currently does all the marketing and promotions for CCR&R as a whole.

B. Jil Deaton currently serves as the Lead CCAP Manager, filling the IDHS designated role of CCAP Supervisor. Jil will assume responsibility for supervising CCAP staff, with support from Missy Brown, CCR&R Director. Jil's title and pay will change as indicated below.

C. Nina Wargel currently serves as the Coordinator for Quality Services. She has been in this role since 2013. Nina's job duties will not change, only her level, title, and pay as indicated below.

This restructuring is possible because we were able to eliminate a full-time position. The salary and benefits associated with that position were \$55,829.83. By reassigning the work to three people within our office, the approximate cost savings are \$29,000.00. This allows us to increase salaries for the two other positions recommended here (Jil Deaton increase of \$4,215.00 and Nina Wargel increase of \$5,867.00). Leaving us with total cost savings of \$19,556.83.

3. RECOMMENDATION

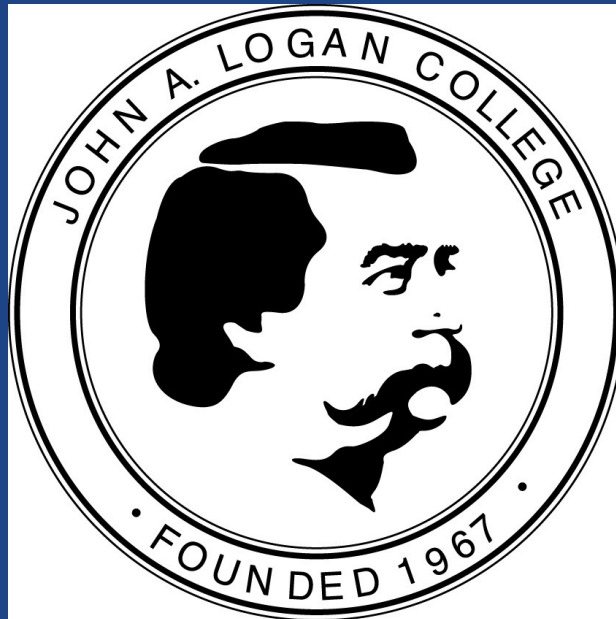
That the Board of Trustees ratify the following promotions, effective Dec. 1, 2024:

- Alexis Edwards, Assistant Manager of Training and Technical Assistance and CCAP Case Manager, at a salary of \$50,000.00
- Jil Deaton, Manager of CCAP Services, at a salary of \$74,000.00
- Nina Wargel, Manager of Quality Services, at a salary of \$70,000.00

Staff Contact: Stephanie Hartford, Provost
Missy Brown, Director of CCR&R

Consent Agenda 8.H

Expenditure Report



John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/09/25	2002122	A Book Company LLC	Books - Perkins	1,348.06	
01/16/25	2002212	A Book Company LLC	Books for Lending Library - PATH	83.70	
01/23/25	2002252	A Book Company LLC	Buyback Funding Return FL25 Books - Financial Aid SP25 12/1-12/31/24	22,462.61	Y
01/30/25	2002349	Aaron Robert Smith	Travel Advance 2/9-2/12/25	506.00	
01/30/25	2002321	AB Art	Travel 11/4-12/4/24	419.42	
01/23/25	2002253	Ace Hardware Of Energy	Maintenance Repair Supplies	550.19	
01/16/25	2002213	ACT	Scoring Service	40.50	
01/15/25	558585	Addison M Wallace	Meal Allowance 1/15	120.00	
01/09/25	2002206	Alphonse M Stadler	Health Insurance-January	82.51	
01/02/25	5982	Ameren Illinois	Electric Service - DQ Ext 11/18-12/17/24 Electric & Gas Service - DQ Ext Electric Service 11/17-12/17/24	447.34	
01/06/25	5983	Ameren Illinois	Gas Service - DQ Ext 10/4-11/4/24 Gas Service - Main Campus 10/1-11/1/24 Electric & Gas Service - WF Ext Gas Service - Annex 11/18-12/18/24	3,913.93	
01/24/25	5990	Ameren Illinois	Electric Service - Main Campus	18,369.20	Y
01/09/25	2002123	American Family Life Assurance	AFLAC Deduction/ December	592.45	
01/30/25	2002320	American Heart Association	Course Cards	2,000.00	
01/03/25	2002105	Angela Lynn Harper	Travel 12/18/24	72.36	
01/15/25	558581	Asia Amajanae Grace Taylor	Meal Allowance 1/15	125.00	
01/30/25	558602	Asia Amajanae Grace Taylor	Meal Allowance 1/30/25	125.00	
01/09/25	2002150	Audrey M Calhoun	Health Ins-January	16.50	
01/03/25	2002096	Auto Tire & Parts Co Inc	Auto Supplies for Resale	151.15	
01/15/25	558583	Baleigh R Todd	Meal Allowance 1/15	120.00	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/23/25	2002255	Bank of Herrin	Annual Trust Fee 2025 810-064-022 Annual Trust Fee 2025 810-064-020 Safekeeping Fee - Nov 810-064-022 Annual Trust Fee 2025 810-064-023 Safekeeping Fee - Nov 810-064-023	2,716.98	
01/12/25	5950	Bank of Montreal MC	December P-Card Charges - A B Giffin	1,525.01	
01/12/25	5951	Bank of Montreal MC	December P-Card Charges - A Carr	214.99	
01/12/25	5952	Bank of Montreal MC	December P-Card Charges - R Corbit December P-Card Charges - R Corbit	99.63	
01/12/25	5953	Bank of Montreal MC	December P-Card Charges - J Dick	420.00	
01/12/25	5954	Bank of Montreal MC	December P-Card Charges - M Dinkins	158.00	
01/12/25	5955	Bank of Montreal MC	December P-Card Charges - T Fox	169.73	
01/12/25	5956	Bank of Montreal MC	December P-Card Charges - Custodial Fuel	178.71	
01/12/25	5957	Bank of Montreal MC	December P-Card Charges - Grounds Fuel	63.25	
01/12/25	5958	Bank of Montreal MC	December P-Card Charges - B Griffith December P-Card Credits - B Griffith	4,248.58	
01/12/25	5959	Bank of Montreal MC	December P-Card Charges - R Hawk	56.96	
01/12/25	5960	Bank of Montreal MC	December P-Card Charges - C McBride	329.19	
01/12/25	5961	Bank of Montreal MC	December P-Card Charges - E McGuire	1,709.90	
01/12/25	5962	Bank of Montreal MC	December P-Card Charges - J Mueller	785.37	
01/12/25	5963	Bank of Montreal MC	December P-Card Charges - K Overstreet	4,927.08	
01/12/25	5964	Bank of Montreal MC	December P-Card Charges - J Sargent	1,689.75	
01/12/25	5965	Bank of Montreal MC	December P-Card Charges - R Sveda Webb	1,712.00	
01/12/25	5966	Bank of Montreal MC	December P-Card Charges - S Wernsman	1,226.17	
01/12/25	5967	Bank of Montreal MC	December P-Card Charges - K Yosanovich	3,226.42	
01/12/25	5968	Bank of Montreal MC	December P-Card Charges - P Brewer	24.00	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/25	5969	Bank of Montreal MC	December P-Card Charges - M Brown	140.27	
01/12/25	5970	Bank of Montreal MC	December P-Card Charges - CS Fuel	249.30	
01/12/25	5971	Bank of Montreal MC	December P-Card Charges - M Garrison	825.10	
01/12/25	5972	Bank of Montreal MC	December P-Card Charges - S Harner	1,149.89	
01/12/25	5973	Bank of Montreal MC	December P-Card Charges - A Martinez	1,979.97	
01/12/25	5974	Bank of Montreal MC	December P-Card Charges - F Matzker	203.92	
01/12/25	5975	Bank of Montreal MC	December P-Card Charges - S Newman December P-Card Credit - S Newman	1,606.52	
01/12/25	5976	Bank of Montreal MC	December P-Card Charges - J Rongey December P-Card Credit - E Monti	166.66	
01/12/25	5977	Bank of Montreal MC	December P-Card Charges - K Stoner	1,755.00	
01/12/25	5978	Bank of Montreal MC	December P-Card Credit - J Stutes December P-Card Charges - J Stutes	596.64	
01/12/25	5979	Bank of Montreal MC	December P-Card Charges - K Teal December P-Card Credit - K Teal	822.08	
01/12/25	5980	Bank of Montreal MC	December P-Card Charges - A Willmore	368.04	
01/12/25	5999	Bank of Montreal MC	December P-Card Charges - A Bafford	57.30	
01/12/25	6000	Bank of Montreal MC	December P-Card Charges - C Batteau	1,025.52	
01/12/25	6001	Bank of Montreal MC	December P-Card Charges - B Burnside	98.91	
01/12/25	6002	Bank of Montreal MC	December P-Card Charges - A Biley	160.00	
01/12/25	6003	Bank of Montreal MC	December P-Card Charges - Clubs	595.37	
01/12/25	6004	Bank of Montreal MC	December P-Card Charges - Clubs II	226.30	
01/12/25	6005	Bank of Montreal MC	December P-Card Charges - Clubs III	311.14	
01/12/25	6006	Bank of Montreal MC	December P-Card Charges - T Geske	939.05	
01/12/25	6007	Bank of Montreal MC	December P-Card Charges - G Cudworth	293.28	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/25	6008	Bank of Montreal MC	December P-Card Charges - M Merrill	150.00	
01/12/25	6009	Bank of Montreal MC	December P-Card Charges - C Mulholland	1,050.49	
01/12/25	6010	Bank of Montreal MC	December P-Card Charges - D Myers	59.43	
01/12/25	6011	Bank of Montreal MC	December P-Card Charges - C Pearson	765.55	
01/12/25	6012	Bank of Montreal MC	December P-Card Charges - N Rains	52.06	
01/12/25	6013	Bank of Montreal MC	December P-Card Charges - T Siefert December P-Card Charges - S Sambursky December P-Card Credits - S Sambursky	900.06	
01/12/25	6014	Bank of Montreal MC	December P-Card Charges - J Dethrow	1,064.00	
01/12/25	6015	Bank of Montreal MC	December P-Card Charges - M Guy	834.92	
01/12/25	6016	Bank of Montreal MC	December P-Card Charges - M Hamlin	40.00	
01/12/25	6017	Bank of Montreal MC	December P-Card Charges - C Jones	609.37	
01/12/25	6018	Bank of Montreal MC	December P-Card Charges - M Mooneyham	1,895.90	
01/12/25	6019	Bank of Montreal MC	December P-Card Charges - K Reagan	102.02	
01/12/25	6020	Bank of Montreal MC	December P-Card Charges - G Starrick	439.88	
01/12/25	6021	Bank of Montreal MC	December P-Card Credit - P Vaughn December P-Card Charges - P Vaughn	6,028.18	
01/12/25	6022	Bank of Montreal MC	December P-Card Charges - N Arnett	3,695.68	
01/12/25	6023	Bank of Montreal MC	December P-Card Charges - N Brooks	2,736.33	
01/12/25	6024	Bank of Montreal MC	December P-Card Charges - S Hartford	1,864.68	
01/12/25	6037	Bank of Montreal MC	December P-Card Charges - C Hosselton	285.66	
01/12/25	6038	Bank of Montreal MC	December P-Card Charges - S May	99.99	
01/12/25	6039	Bank of Montreal MC	December P-Card Charges - C Naegele	419.71	
01/12/25	6040	Bank of Montreal MC	December P-Card Charges - S O'Keefe	1,613.00	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/12/25	6041	Bank of Montreal MC	December P-Card Charges - S Shafer	87.29	
01/12/25	6042	Bank of Montreal MC	December P-Card Charges - T Smithpeters	2,044.29	
01/12/25	6043	Bank of Montreal MC	December P-Card Charges - K Surprenant	756.35	
01/09/25	2002177	Barbara A James	Health Insurance-January	16.50	
01/09/25	2002165	Barbara J Harris	Health Insurance-January	16.50	
01/09/25	2002207	Barbara Throgmorton	Health Insurance-January	16.50	
01/09/25	2002163	Barry Ray Hancock	Health Insurance-January	1,819.65	
01/09/25	2002198	Beth Porritt	Health Insurance-January	45.81	
01/09/25	2002185	Beverly Ann McCabe	Health Insurance-January	16.50	
01/03/25	2002097	BHDG Architects, Inc	Professional Services - Fitness Center Professional Services - BB/SB Facility	6,945.00	
01/16/25	2002214	BHDG Architects, Inc	Architect Services - B Wing Nursing Reno	6,712.25	
01/23/25	2002257	BHDG Architects, Inc	Professional Svcs - Construction Docs	22,500.00	Y
01/09/25	2002205	Billy Rae Smillie	Health Insurance-January	82.51	
01/23/25	2002258	Blick Art Materials	Art Kits / General Store	1,693.20	
01/31/25	6035	Blue Cross Blue Shield of Illinois	Health Insurance 2/1-3/1/25	249,223.66	Y
01/23/25	2002259	Bluebird Network	Disaster Recovery Site Rental & Install	3,550.16	
01/23/25	2002256	Brenda K Beggs	Sewing Service on Officer Apparel	40.00	
01/03/25	2002098	Bright Beginnings at SIC LLC	QIF Grant Award - 75%	2,625.00	
01/15/25	558566	Brooklynn G Burnett	Meal Allowance 1/15	125.00	
01/30/25	558590	Brooklynn G Burnett	Meal Allowance 1/30/25	125.00	
01/23/25	2002262	Bumper to Bumper Auto Parts	Instructional Supplies	63.35	
01/30/25	2002322	Bumper to Bumper Auto Parts	Instructional Supplies	49.00	

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/16/25	2002215	Burghof Group LLC	Pole Barn Rent - January - HCCTP	300.00	
01/15/25	558587	Cameron L Boone	Meal Allowance 1/15/25	125.00	
01/30/25	558589	Cameron L Boone	Meal Allowance 1/30/25	125.00	
01/16/25	2002216	Capitol Strategies Consulting Inc	Consulting Services 12/1-12/15/24	3,850.00	
01/23/25	2002263	Capitol Strategies Consulting Inc	Consulting Service 12/16-12/31/24	3,000.00	
01/30/25	2002323	Capitol Strategies Consulting Inc	Consulting Service 1/1-1/15/25	2,000.00	
01/23/25	2002264	Carbondale Community High School Dist 165	Advertising	750.00	
01/09/25	2002153	Carl D Cottingham	Health Ins-January	82.51	
01/09/25	2002147	Carla Jo Bradley	Health Ins-January	311.45	
01/09/25	2002188	Carol A Mitchell	Health Insurance-January	82.51	
01/23/25	2002265	Carolina Biological Supply Company	Instructional Supplies	39.95	
01/16/25	2002217	Carterville CUSD 5 Athletic Booster Club	Basketball Sponsor - Lion's Roar	1,000.00	
01/22/25	5989	Carterville Water and Sewer Dept	Water Service - Annex - Dec Water Service - BB Sprinklers - Dec Water Service - Main Campus - Dec Water Service - SB Sprinklers - Dec	3,540.06	
01/22/25	6033	Carterville Water and Sewer Dept	Water Service - Logan Fitness - December	512.89	
01/16/25	2002218	Carterville Winlectric Co	Network Materials	77.14	
01/03/25	2002099	CDW Government	Mimecast Service Renewal 12/11-12/10/25	34,350.44	Y
01/09/25	2002124	CDW Government	Nutanix License & Support Nutanix Equipment Office Supplies for Resale Nutanix Support	117,198.11	Y
01/23/25	2002266	CDW Government	Azure Overage - October	143.54	
01/30/25	2002324	CDW Government	Azure Overage - November	144.61	
01/09/25	5994	Central States Funds H&W Fund	Health Premium - December	36,605.60	Y

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/27/25	6028	Central States Funds	H&W Fund Health Premium - January	36,369.80	Y
01/23/25	2002310	Charles Rod Taylor	Game Official 1/9/25 7:00 pm	205.00	
01/16/25	2002219	Charlie's Air Conditioning and Heating	Ice Machine Rent - December	280.00	
01/03/25	2002115	Cheri K Rushing	Travel 12/3-12/16/24	31.49	
01/15/25	558571	Cheyenne E Kimmle	Meal Allowance 1/15	120.00	
01/09/25	2002209	Christie A Williams	Health Insurance-January	16.50	
01/09/25	2002145	Christopher B Bell	Health Ins-January	1,085.38	
01/09/25	2002178	Cindy D Johnson	Health Insurance-January	1,333.52	
01/09/25	2002179	Cindy Kohl	Health Insurance-January	1,333.52	
01/30/25	2002325	Cintas Fire Protection	Inspection of Kitchen Fire System	429.26	
01/16/25	2002220	Clean As A Whistle LLC	Cleaning Service - WF Ext Cleaning Service - DQ Ext	3,174.18	
01/01/25	5981	Clearwave Communications	Phone & Internet Service - Main Campus Internet Service - DQ & WF Ext 12/4-1/3 Phone Service - WF Ext 12/4-1/3/25	3,751.39	
01/23/25	2002283	Clifford E Higerson	Database Maintenance	500.00	
01/09/25	2002125	Cold Blooded Coffee & Roastery	Room Setup Fees - December	1,170.00	
01/23/25	2002267	Cold Blooded Coffee & Roastery	Food - Pancake Breakfast 1/13/25	1,338.16	
01/30/25	2002326	Cold Blooded Coffee & Roastery	Refreshments - MLK Breakfast	510.00	
01/16/25	2002236	Colleen McLaughlin	Travel 11/8-12/18/24 Travel 9/5-10/30/24	444.92	
01/09/25	2002170	Connie S Hensley	Health Insurance-January	16.50	
01/09/25	5984	Constellation NewEnergy Inc	Electric Service - DQ Ext 11/17-12/17/24 Electric Service - DQ Ext 11/18-12/17/24	358.91	
01/20/25	5988	Constellation NewEnergy Inc	Electric Service - Main Campus	20,507.33	Y

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/31/25	6036	Constellation NewEnergy Inc	Electric Service - WF Ext 12/5-1/8/25	272.22	
01/03/25	2002100	Crisis Prevention Institute, Inc.	Online Training 2/20/25	2,049.00	
01/15/25	558578	D'Necco Darnell Rucker Jr	Meal Allowance 1/15	125.00	
01/30/25	558599	D'Necco Darnell Rucker Jr	Meal Allowance 1/30/25	125.00	
01/15/25	558570	Da'Zaria Yaree James	Meal Allowance 1/15	125.00	
01/30/25	558593	Da'Zaria Yaree James	Meal Allowance 1/30/25	125.00	
01/15/25	558577	Dainen D Rucker I	Meal Allowance 1/15	125.00	
01/30/25	558598	Dainen D Rucker I	Meal Allowance 1/30/25	125.00	
01/23/25	2002276	Dallas Falmier	Reimburse - Officer Apparel	174.80	
01/15/25	2002251	Davius N Loury	Meal Allowance 1/15/25	125.00	
01/30/25	2002356	Davius N Loury	Meal Allowance 1/30/25	125.00	
01/09/25	2002157	Dawn S Ellermeyer	Health Ins-January	3.12	
01/02/25	5997	Dearborn Life Insurance Company	Life Insurance 1/1-1/31/25	2,272.91	
01/30/25	2002327	Dell Marketing LP	Computer Material - CCRR	3,564.76	
01/23/25	2002268	Disability Support Services SIUC	Interpreting Service 11/7/24	120.00	
01/09/25	2002187	Don Middleton	Health Insurance-January	82.51	
01/09/25	2002158	Donna B Fell	Health Ins-January	16.50	
01/23/25	2002270	Du Quoin Chamber of Commerce	Membership Dues 10/31/24-10/31/25	150.00	
01/16/25	2002222	Duo Security LLC	Duo Advantage EDU 12/19-12/18/25	21,263.00	Y
01/09/25	2002127	EAN Services LLC	Car Rental - B Burnside 11/21-11/22/24	95.50	
01/16/25	2002223	EAN Services LLC	Car Rental - M Toliver 10/23-10/27/24 Car Rental - P Idzik 12/5-12/8/24 Car Rental - P Idzik 10/25-10/27/24	680.67	
01/23/25	2002271	EAN Services LLC	Car Rental - F Matzker 12/19-12/20/24	197.49	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/23/25	2002271	EAN Services LLC	Car Rental - B Burnside 12/11-12/12/24	197.49	
01/09/25	5995	EFTPS	Federal Tax Deposit 01/07/25	145,713.75	Y
01/22/25	6025	EFTPS	Federal Tax Deposit 1/22/25	63,685.17	Y
01/23/25	2002273	Egyptian Electric Coop Association	Electric Service - Sign - Dec Electric Service - BB/SF Facility - Dec Electric Service - Annex - Dec Electric Service -Logan Fitness - Dec Electric Service - SB Scoreboard - Dec	14,420.57	Y
01/23/25	2002274	Elsevier	Leadership Digital Clinical Experience Mental Health Digital Clinical Exp	8,316.00	
01/15/25	558582	Ensley Joeh Tedeschi	Meal Allowance 1/15	125.00	
01/30/25	558603	Ensley Joeh Tedeschi	Meal Allowance 1/30/25	125.00	
01/23/25	2002275	Enviro-Tech Termite and Pest Control	Pest Control - Main Campus 1/3/25 Pest Control - WF Ext 12/30/24	540.00	
01/30/25	2002328	Enviro-Tech Termite and Pest Control	Pest Control - Annex 1/13/25	75.00	
01/09/25	2002126	Eric Charles Dust	Game Official 12/14/24 3:00 pm	205.00	
01/09/25	2002155	Eric George Ebersohl	Health Ins-January	1,819.65	
01/09/25	2002200	Eric J Pulley	Health Insurance-January	45.81	
01/09/25	2002190	Evelyn P Morrison	Health Insurance-January	16.50	
01/16/25	2002224	F.W. Electric, Inc.	Conduit Removal in C & E Wings	8,669.83	
01/23/25	2002292	Faith L Matzker	Travel Advance 2/2-2/5/25	206.00	
01/23/25	2002277	Farmer Environmental Services LLC	C258 Air Monitoring/Sample Analysis	1,000.00	
01/03/25	2002101	FIRM Systems	Fingerprinting Service	55.00	
01/16/25	2002225	Floorscapes	G206 Flooring Project	11,900.00	Y
01/09/25	2002152	Frances B Cobb	Health Ins-January	3.12	
01/25/25	5991	Futiva	Internet Service 1/1-1/31/25	643.99	

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/23/25	2002278	Galls LLC	Officer Apparel & Supplies Officer Apparel	581.60	
01/30/25	2002330	Galls LLC	Officer Supplies	64.00	
01/09/25	2002149	Gary W Caldwell	Health Ins-January	291.27	
01/09/25	2002129	GFI Digital, Inc	Equipment Pick Up - Lease End	150.00	
01/16/25	2002226	GFI Digital, Inc	Click Charges & Maintenance	974.51	
01/16/25	2002227	Gibbs Technology Leasing LLC	Copier Lease Payment 12/22-1/21/25 Copier Lease Payment 11/22-12/21/24 Credit - Copier Returned 12/12/24	193.51	
01/03/25	2002102	Global Industrial	Sterile Wrap Rack for Surgical Tech Suture Cart for Surgical Tech	2,347.82	
01/30/25	2002331	Goat Glove Co	Game Hats Game Pants	8,550.00	
01/16/25	5987	GoTo Communications, Inc	Phone Service & Equipment 1/1-1/31/25 Phone Service - CCRR 1/1-1/31/25	8,574.29	
01/23/25	2002279	Growing Media LLC	Advertising	4,125.00	
01/23/25	2002280	Gunther Salt Company	Grounds Supplies - Salt	3,186.43	
01/03/25	2002106	HBT Security Group Inc	Contractual Services - Training	600.00	
01/23/25	2002282	HD Supply Facilities Maintenance LTD	Custodial Supplies	2,175.26	
01/08/25	5998	HealthEquity Inc	HRA Fees - January	533.00	
01/23/25	6034	HealthEquity Inc	HRA Replenishment	25,580.12	Y
01/03/25	2002107	Herrin House of Hope	Facility Rent - July -December	600.00	
01/03/25	2002108	Hilltop Securities Asset Management LLC	Computational Fee 12/29-6/30/24	1,005.00	
01/16/25	2002228	HSG Mechanical Contractors Inc	Preventative Maintenance - 1st Qtr Contractual Services - Boiler Work	2,500.00	
01/23/25	2002284	HSG Mechanical Contractors Inc	Equipment Repair - HVAC	4,077.35	

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/30/25	2002333	Huelsmann Distributing Company Inc	Instructional Supplies	383.46	
01/31/25	6030	IDES	4th Qtr Unemployment	5,155.78	
01/10/25	5996	Illinois Dept of Revenue	State Tax Deposit 1/10/25	54,150.70	Y
01/23/25	6027	Illinois Dept of Revenue	State Tax Deposit 1/23/25	25,823.67	Y
01/23/25	6044	Illinois Dept of Revenue	Sales Tax & Use 1/1-12/31/24	2,387.00	
01/09/25	2002131	Illinois FOP Labor Council	Union Dues (LU) December	513.00	
01/30/25	2002334	Illinois Public Safety AgencyNetwork	Bullet Billing Subscription	312.00	
01/09/25	2002132	Illinois State Disbursement Unit	Child Support 2021-F-11 Child Support 1719900/2019D000282	1,159.17	
01/23/25	2002318	Illinois State Disbursement Unit	Child Support 2021-F-11	162.50	
01/16/25	2002229	ILMO Products Company	Instructional Supplies	88.50	
01/23/25	2002285	ILMO Products Company	Instructional Supplies	382.30	
01/30/25	2002335	ILMO Products Company	Instructional Supplies	124.31	
01/03/25	2002103	Jacob W Griffith	Travel 12/11/24	24.12	
01/30/25	2002332	Jacob W Griffith	Travel 12/5/24	72.36	
01/09/25	2002133	JALC - IEA/NEA Chapter	IAHE Dues Ded/December	5,472.00	
01/09/25	2002134	JALC Foundation	Clearing Account Foundation Ded (LF) December	6,804.30	
01/23/25	2002286	JALC Foundation	Clearing Account	32,032.50	Y
01/30/25	2002336	JALC Foundation	Clearing Account	1,000.00	
01/09/25	2002166	James W Harris	Health Insurance-January	16.50	
01/09/25	2002204	Janada Schaubert	Health Insurance-January	3.12	
01/09/25	2002173	Jane A House	Health Insurance-January	16.50	
01/09/25	2002194	Janice R Palese	Health Insurance-January	16.50	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/15/25	558567	Janiya Arkiyah Harrison	Meal Allowance 1/15	125.00	
01/30/25	558591	Janiya Arkiyah Harrison	Meal Allowance 1/30/25	125.00	
01/15/25	558574	Jayden N Miles	Meal Allowance 1/15	125.00	
01/30/25	558595	Jayden N Miles	Meal Allowance 1/30/25	125.00	
01/23/25	2002269	Jenny L Ditch	Travel 10/7-12/11/24	123.42	
01/09/25	2002143	Jim R Bales	Health Ins-January	82.51	
01/30/25	2002337	Joe's Lawn & Snow Service LLC	Snow Removal & De-Icing DQ Ext Snow Removal & De-Icing WF Ext	2,600.00	
01/09/25	2002202	John C Sala	Health Insurance-January	16.50	
01/09/25	2002199	John J Profilet	Health Insurance-January	138.69	
01/09/25	2002171	Johnna Lynn Herren	Health Insurance-January	1,333.52	
01/16/25	2002230	Johnson Controls Inc	Service Agreement 7/1-9/30/24 Service Agreement 1/1-3/31/25	13,692.00	Y
01/03/25	2002109	Johnstone Supply	Maintenance Repair Supplies	211.23	
01/23/25	2002287	Johnstone Supply	Maintenance Repair Supplies	853.62	
01/30/25	2002338	Johnstone Supply	Maintenance Repair Supplies	655.37	
01/09/25	2002201	Jon Rivers	Health Insurance-January	82.51	
01/09/25	2002164	Joseph R Hancock	Health Insurance-January	16.50	
01/23/25	2002288	JRC-DMS	Site Visit Reimbursement - DMS	1,626.64	
01/09/25	2002180	Judith C Korando	Health Insurance-January	16.50	
01/30/25	2002339	Jugs Sports Inc	Pitching Machine	4,430.50	
01/09/25	2002208	Jula L Treece	Health Insurance-January	16.50	
01/15/25	558575	Julian Norris Jr	Meal Allowance 1/15	125.00	
01/30/25	558596	Julian Norris Jr	Meal Allowance 1/30/25	125.00	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/09/25	2002203	Karen Sala	Health Insurance-January	16.50	
01/30/25	2002355	Karla J Yates	QIF Grant Award - 75%	540.00	
01/15/25	558586	Kiera Raelyn Whitaker	Meal Allowance 1/15	125.00	
01/30/25	558604	Kiera Raelyn Whitaker	Meal Allowance 1/30/25	125.00	
01/09/25	2002135	Kimball International Marketing Inc.	Lobby Furniture	50,976.15	Y
01/23/25	2002289	Kimball International Marketing Inc.	Office Chair	1,315.16	
01/30/25	2002342	Kimberly Dyann Mayers	QIF Grant Award - 75%	540.00	
01/03/25	2002113	Kirk E Overstreet	Travel 12/17/24	251.92	
01/16/25	2002231	Konica Minolta Business Solutions USA Inc	Maintenance Services 12/1-12/31/24	1,621.61	
01/26/25	5992	Konica Minolta Premier Finance	Equipment Lease 12/26-1/25/25	3,954.50	
01/16/25	2002244	Krystal Spani	Laundry Service - CNA Laundry Service - LPN	214.50	
01/09/25	2002183	Larry Dale Marrs	Health Insurance-January	34.13	
01/09/25	2002193	Larry Maurice Page	Health Insurance-January	34.13	
01/09/25	2002167	Leila Jo Hart	Health Insurance-January	230.13	
01/16/25	2002239	Lillian Morber	Reissue Ck#2000990 - Higher Reach Refund	8.00	
01/09/25	2002144	Linwood G Bechtel	Health Ins-January	82.51	
01/09/25	2002174	Lisa A Hudgens	Health Insurance-January	311.45	
01/09/25	2002136	Logan Operational Staff Association	LOSA DUES/December	900.14	
01/23/25	2002319	Logan Operational Staff Association	LOSA Dues/January	900.14	
01/16/25	2002232	Long Haul Leasing LLC	Fox Box Rent - January - HCCTP	100.00	
01/16/25	2002233	Maier's Tidy Bowl Inc.	Portable Toilet Rent 1/6-2/2/25	69.00	
01/16/25	2002234	Malones Early Learning Center	QIF Grant Award 75%	4,200.00	

John A. Logan College

Monthly Expenditure List

1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/03/25	2002110	Management, Training and Consulting Corp	2nd Qtr MOU Billing - Perkins Infrastructure & Shared Delivery MOU	1,303.08	
01/14/25	5985	Mansfield Power & Gas LLC	Gas Service - Main Campus 11/1-11/30/24 Gas Service - Main Campus 11/1-11/30/24	14,531.22	Y
01/23/25	2002291	Mansfield Power & Gas LLC	Gas Service - Main Campus 12/1-12/31/24	18,852.87	Y
01/15/25	558573	Mariah Destiny Maclin	Meal Allowance 1/15	125.00	
01/30/25	558594	Mariah Destiny Maclin	Meal Allowance 1/30/25	125.00	
01/03/25	2002120	Marilyn J Toliver	Travel 9/3-12/5/24	335.00	
01/30/25	2002329	Mark W French	Travel 1/13/25	74.20	
01/09/25	2002175	Mary Ann Hudson	Health Insurance-January	82.51	
01/09/25	2002154	Mary DeHoff	Health Ins-January	16.50	
01/09/25	2002181	Mary H Landes	Health Insurance-January	16.50	
01/09/25	2002130	Mary M. Hines	Travel 12/2-12/11/24	123.28	
01/09/25	2002192	Mary O'Hara	Health Insurance-January	82.51	
01/03/25	2002111	MBI Worldwide Background	Checks and Drug Scree Background Checks 12/1-12/16/24	209.60	
01/16/25	2002235	MBI Worldwide Background	Checks and Drug Scree Background Checks 12/16-1/1/25	47.40	
01/23/25	2002293	McKesson Medical-Surgical	Government Solution Microscope Microscopes	5,900.00	
01/30/25	2002343	McKesson Medical-Surgical	Government Solution Medical Supplies - PATH	914.54	
01/09/25	2002196	Melanie Pecord	Health Insurance-January	1,819.65	
01/16/25	2002237	Menards	Maintenance Repair Supplies	130.85	
01/23/25	2002294	Menards	Maintenance Repair Supplies	171.02	
01/30/25	2002344	Menards	Maintenance Repair Supplies	15.16	
01/09/25	2002191	Merian Norris	Health Insurance-January	16.50	

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/09/25	2002176	Michael Kevin Jakubco	Health Insurance-January	138.69	
01/09/25	2002189	Michael Morgan	Health Insurance-January	2,284.07	
01/23/25	2002281	Michelle D Hamlin	Travel Advance 2/6-2/7/25	163.02	
01/09/25	2002161	Michelle Hamilton	Health Ins-January	1,333.52	
01/03/25	2002104	Michelle L Guy	Travel 10/10-11/20/24	81.07	
01/15/25	558576	Mikala Sunshine Rambert Carter	Meal Allowance 1/15	125.00	
01/30/25	558597	Mikala Sunshine Rambert Carter	Meal Allowance 1/30/25	125.00	
01/16/25	2002238	Mississippi River Radio LLC	Advertising	4,613.90	
01/03/25	2002112	Murphysboro Park District	Facility Rent - July - December	600.00	
01/09/25	2002182	Nancy C Lawson	Health Insurance-January	16.50	
01/23/25	2002295	National Center for Competency Testing	Interactive Review Systems	699.50	
01/23/25	2002296	National Institute of Staff and Organizationa	Membership 1/1/25-6/30/26	1,000.00	
01/14/25	5986	Nelnet Business Services	Refund Maintenance 12/1-12/31/24	454.80	
01/15/25	558572	Nevaeh G Laster	Meal Allowance 1/15	120.00	
01/23/25	2002305	Nicholas H Snidle	Game Official 1/9/25 7:00 pm	205.00	
01/23/25	2002260	Nikki Brooks	Travel Advance 2/2-2/5/25	356.08	
01/09/25	2002137	ODP Business Solutions, LLC	Office Supplies for Resale	89.00	
01/23/25	2002297	ODP Business Solutions, LLC	Office Supplies Stockroom Supplies for Resale	670.10	
01/23/25	2002298	Orthotech Sports Medical Equipment Inc	Equipment Repair - Logan Fitness	225.00	
01/16/25	2002240	Owens, Amy	Screen Print on Apparel	20.00	
01/15/25	558584	Paige Kaylyn Vasquez	Meal Allowance 1/15	120.00	
01/09/25	2002168	Pamala Kay Hays	Health Insurance-January	45.81	

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/15/25	558580	Patricija Tamasauskas	Meal Allowance 1/15	125.00	
01/30/25	558601	Patricija Tamasauskas	Meal Allowance 1/30/25	125.00	
01/03/25	2002114	Paul H Brookes Publishing Co Inc	ASQ Online Subscription	849.90	
01/23/25	2002299	Paymerang LLC	SaaS Fees 7/1-9/30/24	2,400.00	
01/31/25	558605	Pensacola State Collegiate Hs	Entry Fee Tournament Pensacola FL	100.00	
01/21/25	6032	Pitney Bowes Reserve Account	Prepaid Postage 1/21/25	2,500.00	
01/23/25	2002300	Platinum Educational Group	EMT Testing	1,040.00	
01/30/25	2002345	Pocket Nurse	Alaris Medley Pumps Instructional Supplies	10,050.57	Y
01/09/25	2002159	Priscilla L Gray	Health Ins-January	16.50	
01/16/25	2002241	Rainbow's End Child Development Center	Partial Reimbursement - Conf Expenses	847.82	
01/09/25	2002146	Rebecca G Borgsmiller	Health Ins-January	82.51	
01/09/25	2002138	Reliance Standard Life Insurance Company	VLTD January	722.53	
01/16/25	2002242	Republic Services #732	Waste Disposal - Main Campus 12/1-12/31 Waste Disposal - DQ Ext 1/1-1/31/25 Waste Disposal - WF Ext 1/1-1/31/25	1,604.07	
01/09/25	2002128	Robert Franklin	Game Official 12/14/24 3:00 pm	205.00	
01/09/25	2002186	Robert L Mees	Health Insurance-January	82.51	
01/09/25	2002156	Roberta Egelston	Health Ins-January	1,333.52	
01/09/25	2002195	Robin Pauls	Health Insurance-January	1,078.00	
01/23/25	2002261	Robyn R Brummett	Travel 12/2-12/4/24	13.01	
01/09/25	2002160	Ronald D Hall	Health Ins-January	1,078.00	
01/23/25	2002302	Samron Midwest Contracting	Construction/Player Development Center	45,937.82	Y
01/30/25	2002346	Samron Midwest Contracting	Construction on New Ball Facility	415,570.47	Y

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/16/25	2002250	Scott Wernsman	Travel Advance 1/28-1/31/25	390.92	
01/30/25	2002353	Shawn J Talluto	Travel 1/21/25	12.60	
01/23/25	2002301	Sherrie L Rawson	Partial Reimbursement - Conference Exp	181.17	
01/16/25	2002243	Sherwin-Williams Company	Maintenance Repair Supplies	127.38	
01/30/25	2002347	Sherwin-Williams Company	Maintenance Repair Supplies	126.42	
01/09/25	2002151	Shirley Calhoun	Health Ins-January	16.50	
01/09/25	2002169	Shirley Hays	Health Insurance-January	16.50	
01/09/25	2002139	Shred-It	Shredding Service	105.19	
01/03/25	2002116	Silkworm Inc	Practical Nursing Club Shirts	957.00	
01/23/25	2002304	Silkworm Inc	Service Award - Jacket Promotional Items - Pencils Promotional Items Setup Fee Snowman Shuffle Shirts	2,694.21	
01/30/25	2002348	Silkworm Inc	Promotional Items - T-Shirts Promotional Items - Trucker Caps	2,483.10	
01/03/25	2002117	SolarWinds North America Inc	Network Maintenance Services 12/15-12/14	16,774.00	Y
01/15/25	558568	Sophie G Hill	Meal Allowance 1/15	120.00	
01/23/25	2002306	Southern Illinois Coalition for Children & Fam	Consulting Services - CCRR	9,868.68	
01/23/25	2002307	Southern Illinois Community Foundation	ReadSI Sponsorship	2,500.00	
01/23/25	2002308	Southern Illinois Spine & Joint Center	Drug Screening - HCCTP	530.00	
01/30/25	2002350	Southern Illinois Spine & Joint Center	Drug Screening - HCCTP	140.00	
01/30/25	2002351	Southern Illinois University Carbondale	CNA State Board Exams (15)	1,275.00	
01/09/25	2002148	Stacy Buckingham	Health Ins-January	1,333.52	
01/09/25	2002172	Stacy Holloway	Health Insurance-January	1,264.66	
01/03/25	2002118	Staples Business Credit	Office Supplies	181.57	

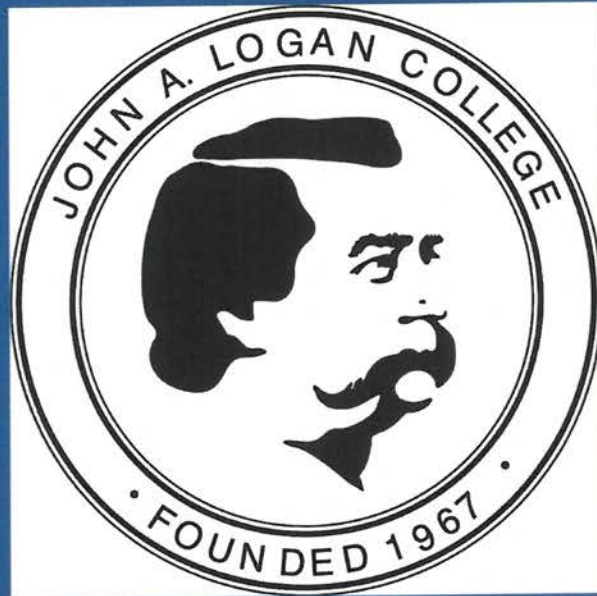
John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/30/25	2002352	Staples Business Credit	Office Supplies	245.92	
01/27/25	6029	State Universities Retirement System	SURS 12/31/24 PR	132,707.95	Y
01/16/25	2002245	Stericycle, Inc.	Waste Disposal 1/1-1/31/25	223.41	
01/09/25	2002184	Susan May	Health Insurance-January	1,333.52	
01/16/25	2002246	Swinford Publications LLC	Advertising	500.00	
01/09/25	2002211	Symetra Life Insurance Company	Life Ins/January	8,161.90	
01/16/25	2002247	Symetra Life Insurance Company	Reissue Ck#2001021 - Life Ins Sept	7,914.13	
01/03/25	2002119	T Street Rides VIP Limo	Car Rental - T Smithpeters 12/11/24	300.00	
01/16/25	2002248	T Street Rides VIP Limo	Car Rental - C Jones 12/17/24	250.00	
01/23/25	2002309	T Street Rides VIP Limo	Bus Trip - Belleville, IL 1/15/25 Bus Trip - Mattoon, IL 1/13/25 Car Rental - C Jones 1/6/25 Car Rental - T Smithpeters 1/15/25	3,575.00	
01/15/25	558579	Taylor Bernard Cental Smith	Meal Allowance 1/15	125.00	
01/30/25	558600	Taylor Bernard Cental Smith	Meal Allowance 1/30/25	125.00	
01/23/25	2002303	Taylor M Siefert	Reimburse - Tire Expense	475.36	
01/31/25	558606	Taylor M Siefert	Softball Tournament Pensacola FL	1,500.00	
01/15/25	558569	Taylor N Horton	Meal Allowance 1/15	125.00	
01/30/25	558592	Taylor N Horton	Meal Allowance 1/30/25	125.00	
01/09/25	2002141	Teamsters Local 50	Union Dues (TU) December	2,242.00	
01/23/25	2002290	Ted Allan Knapp	Game Official 1/9/25 7:00 pm	205.00	
01/30/25	2002354	The Hanover Insurance Group	Insurance Premiums - Payment 2 of 2	165,414.50	Y
01/03/25	558565	The Printing Plant LLC	General Store Inventory - Tumblers	4,116.00	
01/23/25	2002311	Thermo Fisher Scientific Inc	Hematology Machine	11,212.92	Y

John A. Logan College
Monthly Expenditure List
1/1/2025 - 1/31/2025

Check Date	Check Number	Payee	Transaction Description	Check Amount	Over \$10,000
01/23/25	2002312	TimeClock Plus LLC	Scheduling License 1/28-2/27/25	139.10	
01/09/25	2002210	Timothy Allen Williams	Health Insurance-January	1,333.52	
01/16/25	2002249	TK Elevator Corporation	Elevator Maintenance 1/1-3/31/25	6,672.56	
01/09/25	2002162	Tom C Hamlin	Health Insurance-January	1,501.74	
01/23/25	2002313	Traditions Inc, Shawnee Hoods	Exhaust System Cleaning	1,200.00	
01/09/25	2002140	Tyler A Siever	Game Official 12/14/24 3:00 pm	205.00	
01/23/25	2002314	United Laboratories Inc	Custodial Supplies	359.94	
01/16/25	2002221	V Gayle Davis	QIF Grant Award - 75%	675.00	
01/13/25	6031	Verizon Wireless	Internet Service - GED Zion Church Phone & Internet Service 12/22-1/21/25 Phone Service - Marketing 12/22-1/21/25	570.66	
01/23/25	2002315	Verizon Wireless	Phone Service - Safety Towers 11/28-12/27	122.42	
01/09/25	2002142	Vicki Autry	Health Ins-January	16.50	
01/07/25	5993	VOYA Institutional Trust Company	Annuities 12/31/24 PR	3,450.00	
01/22/25	6026	VOYA Institutional Trust Company	Annuities 1/15/25 PR	925.00	
01/23/25	2002316	W.J. Burke Electric Company	Electrical Work - Campus Police HVAC Electrical Work - H Building	15,000.00	Y
01/23/25	2002317	WageWorks Inc	COBRA 12/1-12/31/24	121.55	
01/03/25	2002121	Zion United Church of Christ	Facility Rental - July - December	1,200.00	
Grand Total				2,235,596.00	

Addendum to Expenditure Report
Travel over \$3,500 and Board Travel



JOHN A. LOGAN COLLEGE

Checks Voided

1/1/2025 - 1/31/2025

Void Date	Check Date	Check #	Vendor Name	Transaction Description	Check Amount
1/30/2025	11/14/2024	2001636	Christina E Loyd	Travel 11/1/24	13.40
1/23/2025	1/23/2025	2002254	James R Adams	Reimburse - Officer Apparel Reimburse Officer Supplies	130.69
1/30/2025	1/30/2025	2002340	Kenberma Products Inc.	LPN Pins	681.12
1/28/2025	1/28/2025	558588	Kyle Surprenant	Baseball NJCAA Opening Weekend PCB	615.00
1/9/2025	9/26/2024	2000990	Lillian Morber	Higher Reach Refund	8.00
1/30/2025	1/30/2025	2002341	Mandy J Little	Travel Advance 2/9-2/12/25	526.77
1/9/2025	1/9/2025	2002197	Marie Perkins	Health Insurance-January	82.51
1/9/2025	9/26/2024	2001021	Symetra Life Insurance Company	Life Ins/September	7,914.13
Total Checks Voided During Period					<u>9,971.62</u>

John A. Logan College

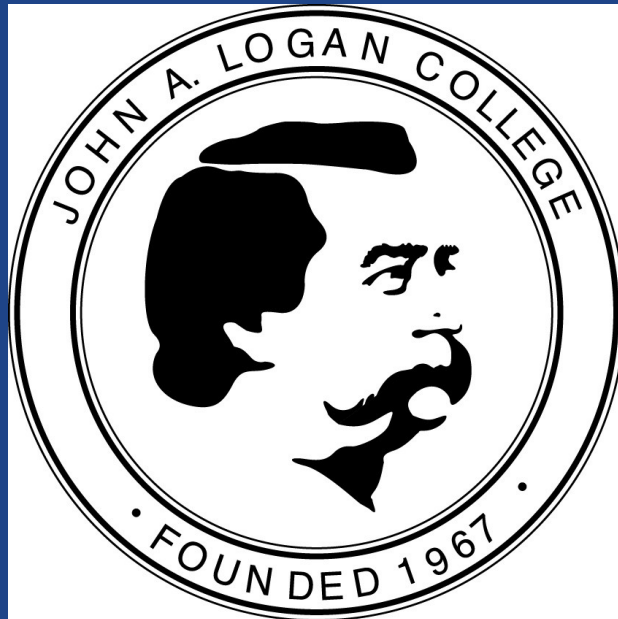
Travel over \$3,500 and Board Travel

Board Meeting February 2025

Traveler	Travel Purpose	Description	Dates of Travel	Travel Costs			Total Travel
				Travel	Lodging	Meals	
Little, Mandy	National Legislative Summit	Washington, DC	2/9-2/12/25	\$ 1,604.39	\$ 1,255.74	\$ 206.00	\$ 3,066.13
Smith, Aaron	National Legislative Summit	Washington, DC	2/9-2/12/25	\$ 1,487.85	\$ 1,255.74	\$ 206.00	\$ 2,949.59
Overall - Total				\$ 3,092.24	\$ 2,511.48	\$ 412.00	\$ 6,015.72

Consent Agenda 8.I

Treasurer's & Financial Report



JOHN A. LOGAN COLLEGE

TREASURER'S REPORT

&

FINANCIAL REPORT

SIX MONTHS ENDED

DECEMBER 31, 2024

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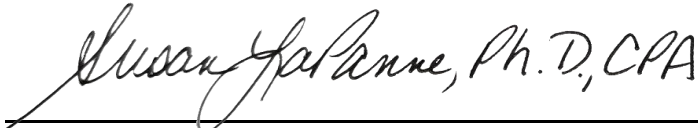
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JOHN A. LOGAN COLLEGE

TREASURER'S REPORT
DECEMBER 31, 2024

	First Mid-Illinois Accounts	Bank of Herrin Trust Accounts	Banterra Accounts & Investments	Illinois Funds Investments	Total
BANK STATEMENT BALANCE	194,550.95	3,094,880.27	23,698,071.01	17,649,502.35	44,637,004.58
O/S Deposits/(Deductions)	3,477.92	-	(247,959.57)	9,630.56	(234,851.09)
	198,028.87	3,094,880.27	23,450,111.44	17,659,132.91	44,402,153.49
Less O/S Checks	-	-	6,088.36	-	6,088.36
	198,028.87	3,094,880.27	23,444,023.08	17,659,132.91	44,396,065.13
Plus Cash on Hand	3,200.00	-	-	-	3,200.00
BANK BALANCE PER BOOKS	201,228.87	3,094,880.27	23,444,023.08	17,659,132.91	44,399,265.13
% of Invested Cash Balances	0.4%	6.9%	53.1%	39.6%	
				All Cash	\$ 10,246,583.43
				All Investments	34,152,681.70
					\$ 44,399,265.13

RESPECTFULLY SUBMITTED,



DR. SUSAN LAPANNE, VP FOR BUSINESS SERVICES AND CFO

**JOHN A. LOGAN COLLEGE
SCHEDULE OF INVESTMENTS
DECEMBER 31, 2024**

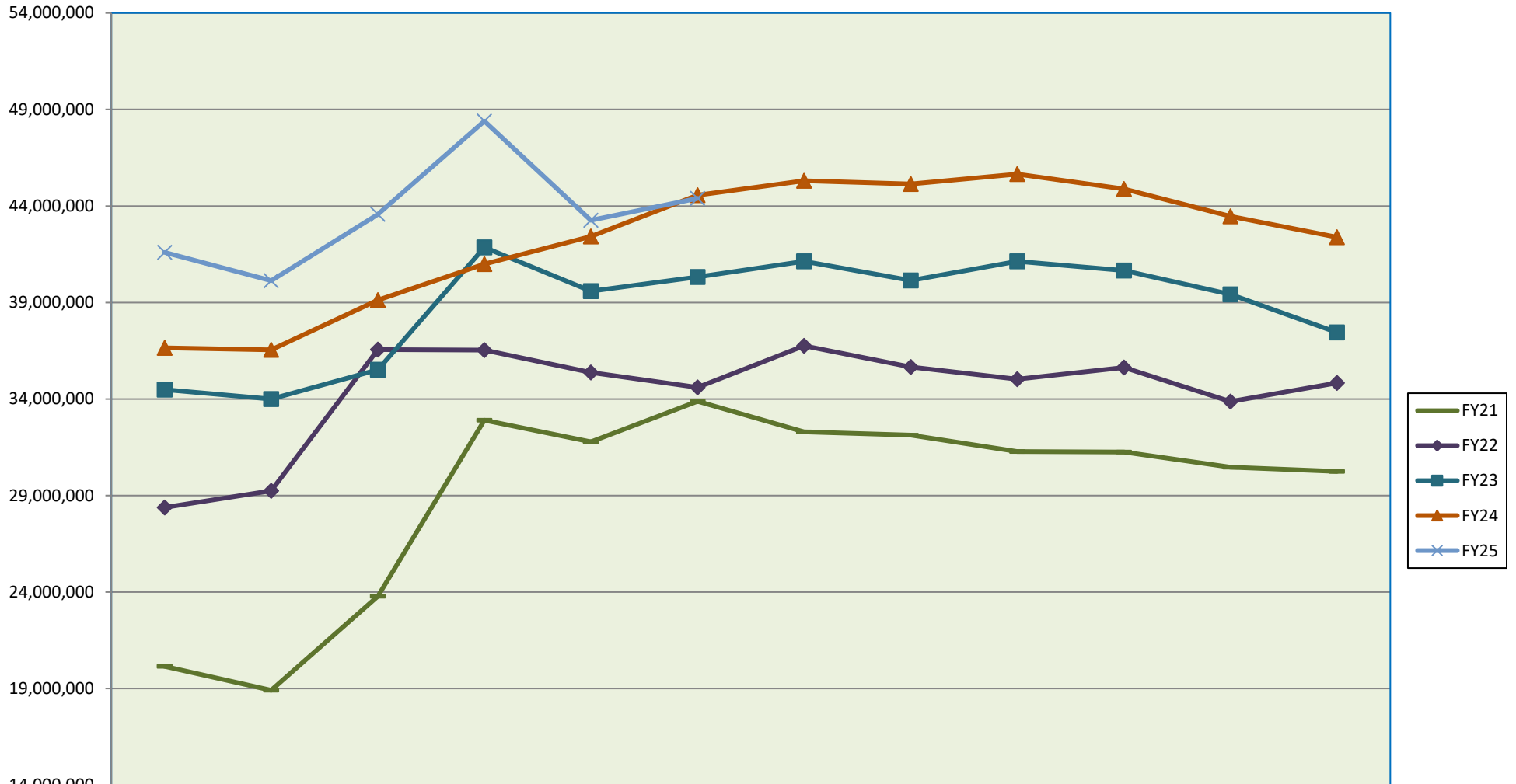
INVESTMENT FUND	TYPE OF INVESTMENT	INTEREST/ DIVIDEND RATE*	MATURITY DATE	AMOUNT	
Education	Illinois Funds	4.688%	On Demand	\$ 11,740,603.08	
	Higher Reach E-Pay	4.688%	On Demand	26,448.01	
	Business Office E-Pay	4.688%	On Demand	187,414.38	
	General Store & Student Activities E-Pay	4.688%	On Demand	25,205.50	
	Banterra ICS	2.700%	On Demand	3,067,145.30	
Building	Illinois Funds	4.688%	On Demand	726,060.85	
	Business Office E-Pay	4.688%	On Demand	512.00	
	Banterra ICS	2.700%	On Demand	416,555.54	
Building-Restricted	Illinois Funds	4.688%	On Demand	-	
	Banterra ICS Bonds	1.149%	On Demand	7,011,959.42	
	Banterra ICS	2.700%	On Demand	1,652,640.87	
Bond & Interest	Illinois Funds	4.688%	On Demand	-	
	Banterra ICS	2.700%	On Demand	368.90	
Auxiliary Fund	Illinois Funds	4.688%	On Demand	-	
	General Store & Student Activities E-Pay	4.688%	On Demand	3,944.77	
Restricted Purposes	Illinois Funds	4.688%	On Demand	759,642.59	
	Banterra ICS	2.700%	On Demand	1,567,700.67	
Working Cash	Illinois Funds	4.688%	On Demand	4,188,647.48	
	Banterra ICS	2.700%	On Demand	1,503,437.94	
Student Activity	Illinois Funds	4.688%	On Demand	4.25	
	General Store & Student Activities E-Pay	4.688%	On Demand	650.00	
Audit Fund	Illinois Funds	4.688%	On Demand	-	
	Banterra ICS	2.700%	On Demand	4.96	
Liability Protection & Settlement Fund	Illinois Funds	4.688%	On Demand	-	
	Banterra ICS	2.700%	On Demand	1,273,735.19	
				<u>\$ 34,152,681.70</u>	
Weighted Average Rate		3.409%			
3 Month Treasury Bill Rate 12/31/2024		4.23%			
Target Federal Funds Rate 12/31/2024		4.25%	-4.50%		

*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 2024**

Fund Name	Beginning Balance	Month Activity	Ending Balance
First Mid-Illinois Bank - Depository & Logan Fitness			
Education Fund	\$ 81,584.74	\$ (59,318.37)	\$ 22,266.37
Operations & Maintenance Fund	20,565.88	(17,420.88)	3,145.00
Oper Bldg & Maint-Rest Fund	11,882.25	(11,882.25)	-
Bond & Interest Fund	-	-	-
Auxiliary Enterprises Fund	67,180.09	(24,926.62)	42,253.47
Restricted Purposes Fund	77,808.43	50,575.35	128,383.78
Student Activity Fund	11,504.49	(9,524.24)	1,980.25
Audit Fund	-	-	-
Liability Protection & Settle Fund	-	-	-
Subtotals	\$ 270,525.88	\$ (72,497.01)	\$ 198,028.87
Bank of Herrin - CDB Trust Accounts			
Oper Bldg & Maint-Rest Fund	\$ 3,385,301.99	\$ (290,421.72)	3,094,880.27
Subtotals	\$ 3,385,301.99	\$ (290,421.72)	\$ 3,094,880.27
Banterra Bank - Operating & Payroll			
Education Fund	\$ 1,121,582.58	\$ (737,063.33)	\$ 384,519.25
Operations & Maintenance Fund	1,084,058.97	(197,199.00)	886,859.97
Oper Bldg & Maint-Rest Fund	1,092,907.12	104,105.35	1,197,012.47
Bond & Interest Fund	(1,152,184.44)	1,255,241.43	103,056.99
Auxiliary Enterprises Fund	322,039.87	50,022.39	372,062.26
Restricted Purposes Fund	1,986,319.64	(71,690.64)	1,914,629.00
Working Cash Fund	685,332.34	2,863.78	688,196.12
Student Activity Fund	145,334.66	7,660.03	152,994.69
Audit Fund	79,483.76	17,210.32	96,694.08
Liability Protection & Settle Fund	1,258,592.59	(104,143.13)	1,154,449.46
Subtotals	\$ 6,623,467.09	\$ 327,007.20	\$ 6,950,474.29
Grand Totals All Bank Accounts			
Education Fund	\$ 1,203,167.32	\$ (796,381.70)	\$ 406,785.62
Operations & Maintenance Fund	1,104,624.85	(214,619.88)	890,004.97
Oper Bldg & Maint-Rest Fund	4,490,091.36	(198,198.62)	4,291,892.74
Bond & Interest Fund	(1,152,184.44)	1,255,241.43	103,056.99
Auxiliary Enterprises Fund	389,219.96	25,095.77	414,315.73
Restricted Purposes Fund	2,064,128.07	(21,115.29)	2,043,012.78
Working Cash Fund	685,332.34	2,863.78	688,196.12
Student Activity Fund	156,839.15	(1,864.21)	154,974.94
Audit Fund	79,483.76	17,210.32	96,694.08
Liability Protection & Settle Fund	1,258,592.59	(104,143.13)	1,154,449.46
Cash in Bank Totals	\$ 10,279,294.96	\$ (35,911.53)	\$ 10,243,383.43
Plus Cash on Hand	3,200.00	-	3,200.00
Grand Totals	\$ 10,282,494.96	\$ (35,911.53)	\$ 10,246,583.43

All CASH AND INVESTMENTS BY MONTH



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
FY21	20,153,279	18,912,819	23,784,498	32,905,686	31,782,511	33,881,082	32,291,614	32,131,805	31,278,202	31,260,445	30,463,412	30,244,842
FY22	28,383,406	29,246,792	36,566,086	36,539,171	35,374,458	34,598,805	36,756,596	35,655,511	35,023,401	35,629,227	33,868,679	34,841,349
FY23	34,483,320	33,998,317	35,520,643	41,857,391	39,584,492	40,320,647	41,138,983	40,136,336	41,140,518	40,660,026	39,417,052	37,454,044
FY24	36,657,296	36,547,520	39,122,374	40,997,698	42,425,412	44,562,365	45,303,980	45,139,566	45,650,926	44,880,588	43,467,444	42,380,760
FY25	41,600,218	40,130,888	43,564,861	48,397,650	43,260,255	44,399,265						

October 2020 \$10.0 million received for Debt Certificate issue.

JOHN A. LOGAN COLLEGE
OPERATING FUNDS
DECEMBER 31, 2024
50% FISCAL YEAR COMPLETE

REVENUE BY SOURCE	Original FY 2025 Budget	Current Month	Y-T-D FY 2025 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
LOCAL GOVERNMENT						
CURRENT TAXES	\$ 8,006,893.00	\$ 1,461,703.88	\$ 7,052,740.95	88.1%	\$ 7,135,451.40	-1.2%
CORP PERSONAL PROP REPLACE	1,325,000.00	51,602.53	256,884.14	19.4%	416,835.19	-38.4%
OTHER LOCAL GOVERNMENT	100,000.00	10,575.00	43,800.00	43.8%	45,700.00	-4.2%
TOTAL LOCAL GOVERNMENT SOURCES	9,431,893.00	1,523,881.41	7,353,425.09	78.0%	7,597,986.59	-3.2%
STATE GOVERNMENT						
ICCB STATE BASE OPERATING GRANT	3,070,892.00	185,817.67	1,547,909.50	50.4%	1,614,186.51	-4.1%
ICCB STATE EQUALIZATION GRANT	6,276,640.00	523,053.33	3,138,319.98	50.0%	3,318,244.99	-5.4%
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	375,000.00	-	166,721.00	44.5%	173,953.50	-4.2%
OTHER ICCB GRANTS	77,400.00	-	23,788.45	30.7%	7,522.08	216.2%
OTHER STATE GOVERNMENT	15,500.00	-	4,678.25	30.2%	4,625.32	1.1%
TOTAL STATE GOVERNMENT SOURCES	9,920,432.00	708,871.00	4,881,417.18	49.2%	5,118,532.40	-4.6%
FEDERAL GOVERNMENT						
DEPARTMENT OF EDUCATION	53,800.00	2,516.39	16,851.03	31.3%	22,857.75	-26.3%
DEPARTMENT OF HEALTH & HUMAN SERVICES	419,000.00	41,498.90	188,544.32	45.0%	190,783.94	-1.2%
OTHER FEDERAL GOVERNMENT	36,600.00	19.80	30,043.17	82.1%	2,613.88	1049.4%
TOTAL FEDERAL GOVERNMENT SOURCES	509,400.00	44,035.09	235,438.52	46.2%	216,255.57	8.9%
STUDENT TUITION & FEES						
TUITION	10,297,350.00	320,671.50	5,689,359.75	55.3%	5,353,211.50	6.3%
FEES	767,250.00	22,588.55	388,021.38	50.6%	376,215.76	3.1%
TOTAL STUDENT TUITION & FEES	11,064,600.00	343,260.05	6,077,381.13	54.9%	5,729,427.26	6.1%
OTHER SOURCES						
PUBLIC SERVICE FEES	47,000.00	1,223.00	5,616.00	11.9%	3,340.00	68.1%
SALES AND SERVICE FEES	20,000.00	-	2,457.00	12.3%	2,839.82	-13.5%
FACILITIES REVENUE	160,000.00	3,657.00	48,282.00	30.2%	53,549.00	-9.8%
INTEREST ON INVESTMENTS	862,000.00	67,726.55	434,658.23	50.4%	395,593.38	9.9%
OTHER NONGOVT REVENUE	1,354,340.00	282.70	10,351.27	0.8%	1,788.21	478.9%
TOTAL OTHER SOURCES	2,443,340.00	72,889.25	501,364.50	20.5%	457,110.41	9.7%
TRANSFERS IN						
	300,000.00	-	-	0.0%	-	N/A
TOTAL BUDGETED REVENUES	\$ 33,669,665.00	\$ 2,692,936.80	\$ 19,049,026.42	56.6%	\$ 19,119,312.23	-0.4%

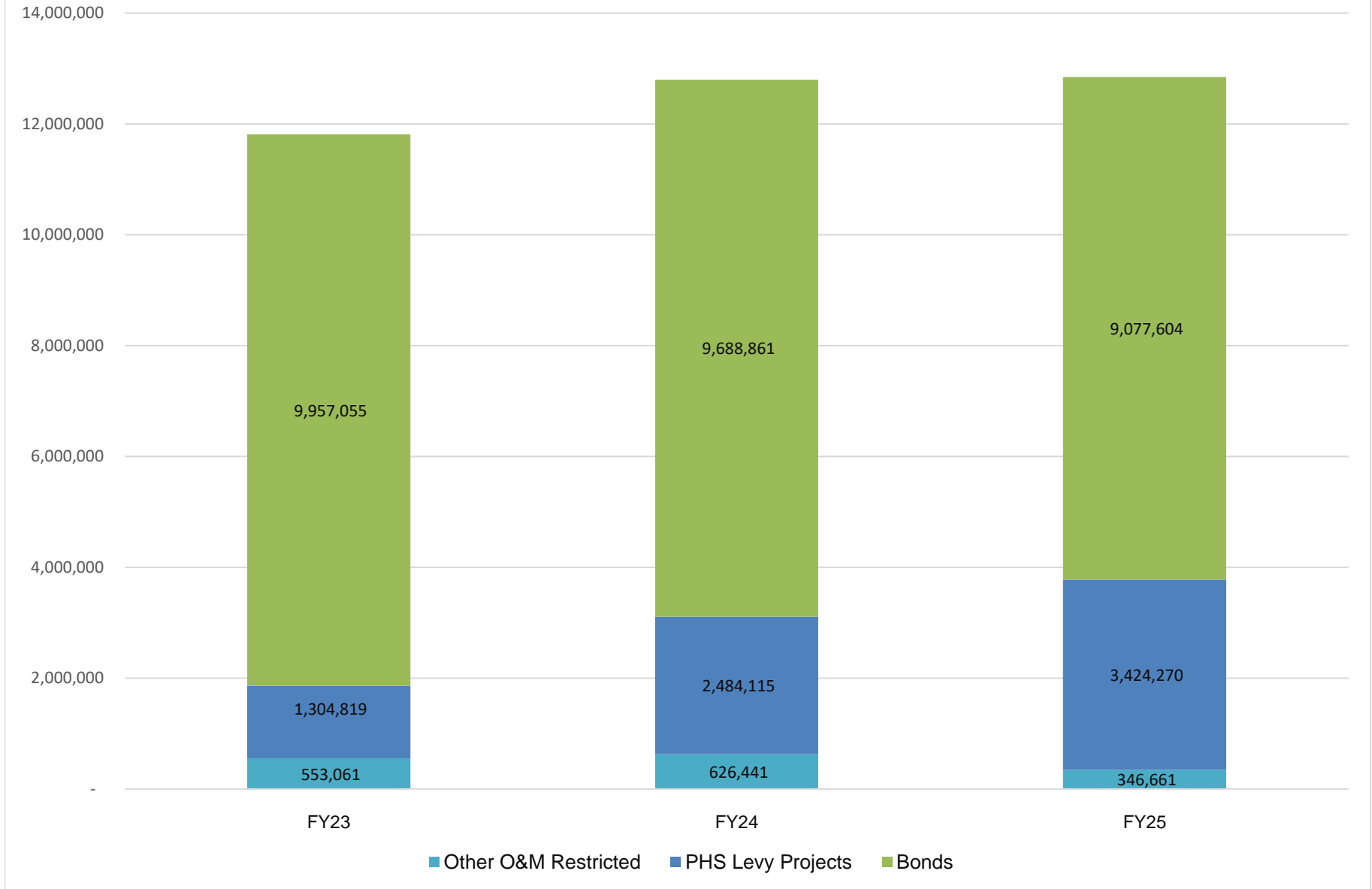
* Operating funds consist of Education fund plus Operating and Maintenance fund.

JOHN A. LOGAN COLLEGE
OPERATING FUNDS
DECEMBER 31, 2024
50% FISCAL YEAR COMPLETE

	Original FY 2025 Budget	Current Month	Y-T-D FY 2025 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
<u>EXPENSE BY PROGRAM</u>						
INSTRUCTION	\$ 9,043,493.00	\$ 734,605.94	\$ 3,980,830.50	44.0%	\$ 3,923,000.52	1.5%
ACADEMIC SUPPORT	2,606,181.00	205,997.90	1,306,722.11	50.1%	1,181,016.83	10.6%
STUDENT SERVICES	2,589,575.00	218,261.15	1,299,834.47	50.2%	1,393,898.78	-6.7%
PUBLIC SERVICES/CONTINUING EDUCATION	641,124.00	46,376.19	305,756.67	47.7%	276,148.80	10.7%
OPERATION & MAINTENANCE OF PLANT	4,412,833.00	326,138.04	1,997,744.90	45.3%	2,004,588.10	-0.3%
INSTITUTIONAL SUPPORT	9,261,697.00	460,871.08	3,729,289.62	40.3%	3,490,152.98	6.9%
SCHOLARSHIPS, STUDENT GRANTS & WAIVERS	2,710,000.00	139,752.00	1,682,413.06	62.1%	1,497,267.00	12.4%
TRANSFERS OUT	2,374,750.00	166,667.00	1,094,250.00	46.1%	1,318,099.00	-17.0%
TOTAL BUDGETED EXPENDITURES	\$ 33,639,653.00	\$ 2,298,669.30	\$ 15,396,841.33	45.8%	\$ 15,084,172.01	2.1%
<u>EXPENSE BY OBJECT</u>						
SALARIES & WAGES	\$ 19,156,375.00	\$ 1,600,173.93	\$ 8,795,405.46	45.9%	\$ 8,505,470.97	3.4%
EMPLOYEE BENEFITS	1,478,334.00	192,779.92	1,174,369.18	79.4%	1,339,446.41	-12.3%
CONTRACTUAL SERVICES	2,280,886.00	46,260.31	966,960.65	42.4%	1,101,056.08	-12.2%
GENERAL MATERIALS & SUPPLIES	1,360,058.00	53,449.55	443,965.33	32.6%	653,848.38	-32.1%
CONFERENCE & MEETING EXPENSE	600,490.00	11,535.98	139,780.82	23.3%	120,030.58	16.5%
FIXED CHARGES	157,734.00	15,539.19	69,101.02	43.8%	8,770.71	687.9%
UTILITIES	996,400.00	71,734.22	466,153.21	46.8%	414,340.00	12.5%
CAPITAL OUTLAY	2,326,946.00	-	557,216.05	23.9%	112,905.17	393.5%
OTHER	2,757,680.00	140,529.20	1,689,639.61	61.3%	1,510,204.71	11.9%
CONTINGENCY	150,000.00	-	-	0.0%	-	N/A
TRANSFERS OUT	2,374,750.00	166,667.00	1,094,250.00	46.1%	1,318,099.00	-17.0%
TOTAL BUDGETED EXPENSES	\$ 33,639,653.00	\$ 2,298,669.30	\$ 15,396,841.33	45.8%	\$ 15,084,172.01	2.1%
NET REVENUE OVER (UNDER) EXPENSE	\$ 30,012.00	\$ 394,267.50	\$ 3,652,185.09	12169.1%	\$ 4,035,140.22	-9.5%

* 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, 2024
50% FISCAL YEAR COMPLETE**

	Original FY 2025 Budget	Current Month	Y-T-D FY 2025 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
<u>REVENUE BY SOURCE</u>						
STUDENT FEES						
STUDENT ACTIVITY FEES	\$ 264,000.00	\$ 7,020.00	\$ 138,880.00	52.6%	\$ 132,655.00	4.7%
TOTAL STUDENT FEES	264,000.00	7,020.00	138,880.00	52.6%	132,655.00	4.7%
OTHER SOURCES						
PUBLIC SERVICE FEES	140,000.00	5,974.85	54,138.64	38.7%	61,020.16	-11.3%
SALES AND SERVICE FEES	781,750.00	60,152.57	499,460.68	63.9%	405,828.21	23.1%
OTHER NONGOVT REVENUE	-	1,069.20	1,079.20	N/A	15.00	7094.7%
TOTAL OTHER SOURCES	921,750.00	67,196.62	554,678.52	60.2%	466,863.37	18.8%
TRANSFERS IN	2,063,000.00	166,667.00	1,000,000.00	48.5%	999,999.00	0.0%
TOTAL BUDGETED REVENUES	\$ 3,248,750.00	\$ 240,883.62	\$ 1,693,558.52	52.1%	\$ 1,599,517.37	5.9%
<u>EXPENSE BY OBJECT</u>						
PUBLIC SERVICES						
SALARIES & WAGES	\$ 555,952.00	\$ 63,371.67	\$ 321,047.89	57.7%	\$ 288,335.40	11.3%
BENEFITS	115,825.00	9,548.41	54,856.26	47.4%	69,223.60	-20.8%
CONTRACTUAL SERVICES	29,425.00	1,654.92	18,410.77	62.6%	24,352.08	-24.4%
GENERAL MATERIALS & SUPPLIES	86,850.00	1,386.84	30,648.08	35.3%	31,957.33	-4.1%
CONFERENCE & MEETING EXPENSE	6,750.00	70.15	755.90	11.2%	787.93	-4.1%
FIXED CHARGES	11,990.00	-	12,349.70	103.0%	-	N/A
UTILITIES	135,500.00	11,141.67	67,538.16	49.8%	66,828.13	1.1%
CAPITAL OUTLAY	20,000.00	-	-	0.0%	-	N/A
OTHER	-	-	-	N/A	2,045.00	-100.0%
TOTAL PUBLIC SERVICES	962,292.00	87,173.66	505,606.76	52.5%	483,529.47	4.6%
INDEPENDENT OPERATIONS						
SALARIES & WAGES	739,574.00	62,244.36	374,620.14	50.7%	355,713.21	5.3%
EMPLOYEE BENEFITS	80,230.00	8,273.45	40,316.29	50.3%	39,952.03	0.9%
CONTRACTUAL SERVICES	275,865.00	14,738.94	97,807.39	35.5%	90,242.70	8.4%
GENERAL MATERIALS & SUPPLIES	273,685.00	9,712.51	115,574.61	42.2%	139,473.84	-17.1%
CONFERENCE & MEETING EXPENSE	242,164.00	(7,481.32)	101,773.79	42.0%	84,441.29	20.5%
FIXED CHARGES	35,090.00	158.10	32,270.30	92.0%	31,195.20	3.4%
UTILITIES	-	320.66	320.66	N/A	-	N/A
CAPITAL OUTLAY	-	-	10,361.00	N/A	-	N/A
SCHOLARSHIPS AND OTHER	220,650.00	7,145.00	88,859.82	40.3%	76,169.41	16.7%
TOTAL INDEPENDENT OPERATIONS	1,867,258.00	95,111.70	861,904.00	46.2%	817,187.68	5.5%
INSTITUTIONAL SUPPORT						
CONTRACTUAL SERVICES	35,800.00	2,929.04	17,607.07	49.2%	12,106.99	45.4%
GENERAL MATERIALS & SUPPLIES	51,150.00	7,566.74	22,363.16	43.7%	17,680.70	26.5%
FIXED CHARGES	49,717.00	3,954.50	24,669.55	49.6%	25,989.12	-5.1%
CONTINGENCY	25,000.00	-	-	0.0%	-	N/A
TOTAL INSTITUTIONAL SUPPORT	161,667.00	14,450.28	64,639.78	40.0%	55,776.81	15.9%
SCHOLARSHIPS, STUDENT GRANTS, WAIVERS						
OTHER - WAIVERS	455,000.00	-	242,113.00	53.2%	242,933.00	-0.3%
TOTAL SCHOLARSHIPS, GRANTS, WAIVERS	455,000.00	-	242,113.00	53.2%	242,933.00	-0.3%
TOTAL BUDGETED EXPENSES	\$ 3,446,217.00	\$ 196,735.64	\$ 1,674,263.54	48.6%	\$ 1,599,426.96	4.7%
NET REVENUE OVER (UNDER) EXPENSE	\$ (197,467.00)	\$ 44,147.98	\$ 19,294.98	-9.8%	\$ 90.41	21241.6%

JOHN A. LOGAN COLLEGE
LIABILITY, PROTECTION, & SETTLEMENT FUND
DECEMBER 31, 2024
50% FISCAL YEAR COMPLETE

<u>REVENUE BY SOURCE</u>	Original FY 2025 Budget	Current Month	Y-T-D FY 2025 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
LOCAL GOVERNMENT						
CURRENT TAXES	\$ 2,480,000.00	\$ 461,665.86	\$ 2,240,009.53	90.3%	\$ 2,262,810.21	-1.0%
TOTAL LOCAL GOVERNMENT SOURCES	2,480,000.00	461,665.86	2,240,009.53	90.3%	2,262,810.21	-1.0%
OTHER SOURCES						
INTEREST ON INVESTMENTS	68,000.00	7,418.92	31,265.56	46.0%	28,304.34	10.5%
OTHER NONGOVT REVENUE	323,956.00	-	5.00	0.0%	-	N/A
TOTAL OTHER SOURCES	391,956.00	7,418.92	31,270.56	8.0%	28,304.34	10.5%
TOTAL BUDGETED REVENUES	\$ 2,871,956.00	\$ 469,084.78	\$ 2,271,280.09	79.1%	\$ 2,291,114.55	-0.9%
 <u>EXPENSE BY OBJECT</u>						
OPERATIONS AND MAINTENANCE OF PLANT						
SALARIES & WAGES	\$ 634,334.00	\$ 51,441.40	\$ 291,518.03	46.0%	\$ 295,830.34	-1.5%
EMPLOYEE BENEFITS	133,855.00	5,243.92	39,077.69	29.2%	59,406.57	-34.2%
CONTRACTUAL SERVICES	27,508.00	16,890.65	36,540.82	132.8%	15,141.31	141.3%
GENERAL MATERIALS & SUPPLIES	82,490.00	5,670.80	12,067.79	14.6%	10,500.98	14.9%
CONFERENCE & MEETING EXPENSE	13,450.00	-	26.80	0.2%	107.67	-75.1%
CAPITAL OUTLAY	-	5,557.00	5,557.00	N/A	-	N/A
TOTAL OPERATIONS AND MAINT OF PLANT	891,637.00	84,803.77	384,788.13	43.2%	380,986.87	1.0%
INSTITUTIONAL SUPPORT						
SALARIES & WAGES	90,758.00	7,762.25	46,573.46	51.3%	25,910.72	79.7%
EMPLOYEE BENEFITS	679,387.00	52,271.21	256,901.18	37.8%	238,673.02	7.6%
CONTRACTUAL SERVICES	245,100.00	162.20	132,986.78	54.3%	189,124.39	-29.7%
GENERAL MATERIALS & SUPPLIES	19,400.00	81.93	4,880.06	25.2%	450.89	982.3%
FIXED CHARGES	465,000.00	-	362,938.21	78.1%	323,732.99	12.1%
CAPITAL OUTLAY	843,418.00	-	177,259.27	21.0%	5,927.76	2890.3%
CONTINGENCY	25,000.00	-	-	0.0%	-	N/A
TOTAL INSTITUTIONAL SUPPORT	2,368,063.00	60,277.59	981,538.96	41.4%	783,819.77	25.2%
TOTAL BUDGETED EXPENSES	\$ 3,259,700.00	\$ 145,081.36	\$ 1,366,327.09	41.9%	\$ 1,164,806.64	17.3%
NET REVENUE OVER (UNDER) EXPENSE	\$ (387,744.00)	\$ 324,003.42	\$ 904,953.00	-233.4%	\$ 1,126,307.91	-19.7%

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

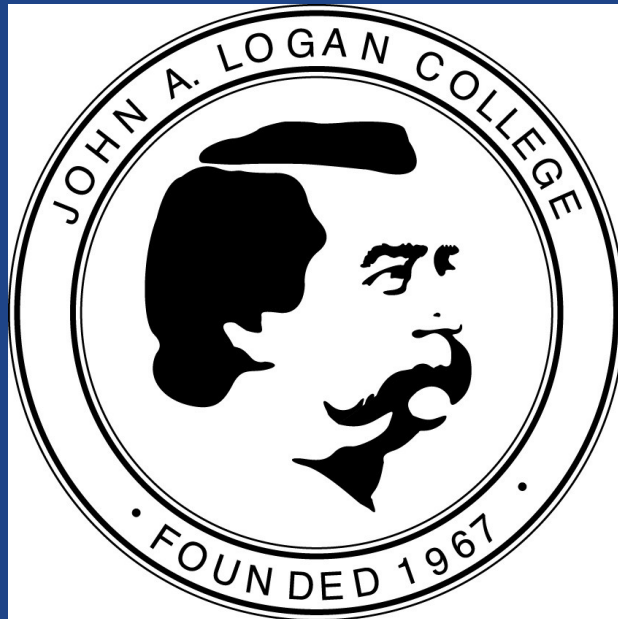
The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, bookstore, copy/supply center, and intercollegiate athletics. Subsidies for Auxiliary Services 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 8.J

January 28, 2025 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 28, 2025, commencing at 6:00 p.m. The meeting was open to the public and streamed on the College's YouTube channel.

Vice-Chairman Aaron Smith called the meeting to order and directed the recording secretary to call the roll.

Rebecca Borgsmiller	-- present
Brent Clark	-- present - Zoom
Bill Kilquist	-- not present
Mandy Little	-- present
Glenn Poshard	-- present
Jake Rendleman	-- present
Aaron R. Smith	-- present
Madilyn Kerrigan	-- not 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 Pixie Vaughn, and other College personnel.

Vice-Chairman Aaron Smith led the Board in the Pledge of Allegiance.

OPPORTUNITY FOR PUBLIC COMMENTS

There were no public comments.

Presentations

None

BOARD OF TRUSTEES REPORTS

A. Chairman's Report

No Report

B. Athletics Advisory Committee

Greg Starrick reported that the Baseball and Softball hosted their First Pitch Dinner fundraiser at the college. They had over 350 people attend, and the Athletic Department plans to have more events like this in the future. The featured guests were Lance Lynn former pitcher of the St. Louis Cardinals and TV host Jim Hayes who covers the Cardinals for the network's pregame and post-game shows and live game coverage. They had participation from the audience.

The Baseball and Softball teams are getting ready for their Spring Season.

C. Building, Grounds, and Safety Committee

Trustee Jake Rendleman reported that the C & E Wing Renovation (CDB) had new flooring, and paint going in. The work is progressing on schedule and should be wrapped up in June or July. All interior concrete was finished today for the Replacement of the Elevator in the West Lobby (CDB), and the new elevator should arrive in the next 5-6 weeks. Construction is on pace to be completed in March. The Baseball/Softball Player Facility (HB Foundation) wall panels and insulation are nearly complete, with roof panels going on now. The project is scheduled to be usable in April. Substantial completion is scheduled for June. The West Lobby Expansion (CDB) BHDG is working through Value Engineering to reduce the project's costs. Rebidding this project will likely occur in March.

D. Board Policy Committee

Trustee Becky Borgsmiller reported they had met and that there would be policy changes for the first reading in February.

E. Budget and Finance Committee

Vice-Chairman Aaron Smith reported they will meet with the auditors before the next meeting.

F. Integrated Technology Committee

Trustee Mandy Little reported that the ADP implementation timeline has been moved out, tentatively for April. Work continues on data validation and testing. Currently reviewing configuration and setup of the Recruiting Module with anticipation of it going live before payroll. The Wireless Access Point replacement is now complete. Over two hundred wireless access points were replaced on campus. Hardware for data center upgrades and off-site disaster recovery are on-site. Configuration and setup have started, and the online catalog and curriculum management project from Modern Campus began this month. Tentative completion in the summer.

G. Illinois Community College Trustees Association (ICCTA)

Vice-Chairman Aaron Smith reported that he and Trustee Mandy Little would be in Washington, DC for the National Legislative Summit February 9 -12, 2025. They will meet Dr. Overstreet and will be in a group session with the State Senators. They have a meeting with Representative Bost as well. Mr. Smith stated the ICCTA submits a Bi-Annual report to the ACCT. There is a lot of great information in it, and it will be emailed to the board.

H. John A. Logan College Foundation

Trustee Jake Rendleman reported that the John A. Logan Foundation would like for you to join them as they fundraise for the Music Department with an evening of food, drinks, jazz, and dance at our first Annual Fine Arts Gala happening on February 15, 2025, from 5:00-10:00 pm. Tickets are on sale at the General Store and there are only 200 seats available. The evening will feature the Jazz Alliance, a 20-member big band playing all the swinging hits as well as student performances throughout the evening. The proceeds will benefit the Music Department and assist with program needs for equipment and travel costs. The foundation is planning for the 47th Annual Italian Dinner on Wednesday, February 26, from 4:30-6:30 pm. Tickets are \$10.00 for students and \$12.00 for adults and will go on sale next week in the Foundation office.

I. Student Trustee

Student Trustee Madilyn Kerrigan was not present, but Vice-Chairman Aaron Smith read her report as follows: On January 17, Madilyn attended the ICCB-SAC Meeting at Heartland Community College in Normal, IL. They discussed how to maximize their Lobby Day which will take place in Springfield on April 9th. Madilyn mentioned that their goal is to increase student welfare services and secure funding. The Community Colleges are \$800 million underfunded, but they are focusing on what they will do and how they will distribute those funds once they are reimbursed instead of worrying about the number. Jim Reed, Executive Director of ICCTA, also shared with them some interesting statistics. A national survey from higher ed concluded that 43% of students claim that academic stress negatively impacts them. Solutions were presented such as increasing flexible deadlines and providing more opportunities to engage with their professors. From the Student Senate side of things, this semester they are focusing on the student voice survey but also focusing on their Lunch with Leaders. They hope this will allow students to engage with faculty and staff and they hope it will bring them one step closer to bridging the gap. Lastly, the Angel Tree results are in, and they helped thirty-one families and 146 children. This was twenty-nine more children than they helped last year. Madilyn wanted to thank Joshua Cannon, Jacie Nunley, and all of the Student Senate for making it possible!

ASSOCIATION REPORTS

A. Logan Operational Staff Association

Tracie Zoeller, President of LOSA, reported that a tentative agreement has been reached, and she will schedule a ratification meeting with the members and return in February to finalize the contract.

B. Faculty Associations Report

Associate President Dr. Jane Bryant shared that on February 3, they will be celebrating George Bricker by wearing a hat in remembrance of him. There will be a Scholarship set up in the Foundation. Dr. Bryant reported that she will be going to Springfield at the end of the month to do Government at an Illinois level. She stated that she would be attending a conference and presenting next week.

EXECUTIVE LEADERSHIP REPORTS

President Kirk Overstreet

It was an icy road at the beginning of the semester. They had 750 walk-ins for registration, and they are up in headcount by 1.6% from last year and are up in credit hours by .8%. Dr. Overstreet wanted to give a shoutout to Student Services, Coordinators, Administrative Staff, and everyone involved in getting students on campus and getting them the information they needed to register. He wanted to recognize the ORI (orientation) students who were attending the meeting. Once students were back at school April Martinez and Student Success put on a Pancake Breakfast that was a huge success. They had a great time serving pancakes to the students and served 199 students. They are going to have a "Chili" afternoon on February 4 in support of the Super Bowl. The MLK (Martin Luther King) Breakfast was a huge success with about 200 people showing up for it. Dr. Poshard gave a very rising speech and everyone enjoyed it. Mr. Rendleman was there to help Dr. Overstreet hand out the MLK Scholarship Award this year. It was a great event. Dr. Overstreet shared that the college would have an agreement with the Illinois Department of Corrections. It is a first step in the college being a center for training for the Illinois Department of Corrections Academy. They will be on campus, and he thanked Lisa and Chris for their help as well as Dr. LaPanne, Mr. Barke, and the Provost. There were a lot of people involved to make this happen and to get

it on campus. They will have 95 recruits on campus going through their training program. It will be a great way to explore bringing in more training programs. We have a lot of events going on around the campus and Chris is moving things around to make this happen. Brennon Stover, Professor of Criminal Justice, is involved and is allowing them to utilize the simulator for their firearms training. It is a group effort and is a great way for the college to be involved. Dr. Overstreet reported that they have had their first Chamber dinner and the first Hospice Gala. Mr. Smith sang a song with his brother, and it was delightful. Dr. LaPanne and the O'Keefe's were there, and it was a great event. He said that he was going to invite more people next year. The Herrin Chamber dinner is coming up. The Illinois Community President's Association had an annual retreat. Every year that he has been on the council it has been somewhere up north. This year in October it is at Walker's Bluff for three days. They will be touring around Southern Illinois and showing their northern friends what they do here. George Evans, President of Kaskaskia, Dr. Overstreet, and several others are on the committee for the retreat. The ICCP has created a Legislative Committee and Jennifer Fuller and Dr. Overstreet are on it and serve as a liaison for the Southeastern Illinois Community Colleges Systems. They will be sending out information from that group. They are working on creating their legislative goals. There will be three or four areas they are going to focus on, and they will bring it to the board members, and they can have their say in what they are doing as well. It is a great opportunity for the college, and they are looking at having our legislators on campus and having meetings with them and letting them know what we are doing good and what we need help with and then getting that information back to Springfield. In February, everyone will have reported their Strategic Plan to Jordan, and he will put it all together, and then in February we will report on the first-trimester Strategic Plan accomplishments to the board.

That concluded his report.

Trustee Jake Rendleman asked that he bring the board up to speed on the Clinic and the Fitness Center. Dr. Overstreet reported they have been in talks with Deaconess. It looks like the Clinic will be up and running in June.

ICCB Recognition

Provost Stephanie Chaney Hartford reported that the ICCB informed the College that they have successfully achieved Recognition Status through December 31, 2025! Once the Recognition process is finalized, our Final Recognition Report will be presented at a future ICCB Board Meeting for approval. They anticipate being issued a five-year certificate extending through 2029. Colleges are required every five years to submit a comprehensive report addressing compliance with ICCB standards in Academics, Student Services/Academic Support, Finance/Facilities, and Institutional Research/Reporting. Their report, submitted in July 2024, represents an extraordinary effort by a dedicated team of staff members. The following colleagues were instrumental in this achievement: Emily Monti, Jamie Sims, Nathan Arnett, Rachel Sveda-Webb, Kaylee Smith, April Martinez, Susan LaPanne, Kara Bevis, Scott Ward, Stephanie Harner, Carrie Smith, Jeremy Sargent, and Jordan Mays.

HLC

In Fall 2024, the HLC committee reviewed Assumed Practices. In Spring 2025, the HLC committee will review the college's 2022 Assurance Report and identify strengths and opportunities for improvement. The College will submit two interim monitoring reports by June 1, 2025. HLC will begin collecting evidence in Fall 2025. HLC reaffirmation visit will be in 2027-2028.

Annual Program Review

The college launched the Annual Program Review to their ongoing ICCB Comprehensive Program Review process. Each year, academic programs will do a smaller programmatic review, and then in the fifth year,

programs will engage in a comprehensive review when scheduled by ICCB. The next phase in the Program Review process is to add an Annual Program Review process for their departments and services. This will be developed in spring 2025 with a target launch date of January 2026.

ICCB Trades School Grant Round 3

We were awarded \$300,000 to develop a work-based learning program with our district high schools. High school juniors and seniors will have opportunities to study in our Heating and Air Conditioning and Facilities Maintenance programs. They will study at JALC two days per week and work three days per week.

Nursing & Health Sciences

Sumar McDonald was awarded the IBHE Nurse Educator Fellowship Program Grant Scholarship 2025. She will receive a monetary scholarship to assist with her doctoral degree.

Adult & Alternative Learning Programs (Logan Academy & Mary Logan High School)

Logan Academy offered its first ESL (English as a Second Language) class for the first time in 2 years. Class began on January 16th with thirty-two students showing up for registration. The community's needs and interests are high, and Logan Academy will continue to work to meet the needs of these community learners.

Business Services Division

Vice-President for Business Services Susan LaPanne reported that the Year End Financial Statements will be issued in the upcoming week or so and there could be some delay based on the IDHS information related to the portion of federal vs. state funding from DHS for our prior fiscal year.

The Board Finance Committee will be scheduling a meeting to review the statements with our auditors in attendance, and then they will come to the Board next month for review and approval for publication.

The Budget process started in October with feedback to any budget manager where a line-item expense exceeded the budget. In November, the new video instructions were published along with input for: Continuing budget lines (supplies, materials, etc.) and new Initiative forms. In December continuing budgets were received by the Budget staff and uploaded to our system of record for the Budget. Almost 95% compliance as everyone left for the holiday break. January we are uploading salaries with benefits following, gathering new initiatives for the beginning of Cabinet's review with 108 as the final tally. In May, it will go to the Board for the 30-day review, and in June, approve the budget.

For the Bonds we will be exploring the options that we have, the Legal debt margin on 6/30/2024, is \$63,828,343, outstanding indebtedness at that time, is \$19,349,42, and our Legal Debt Margin is \$44,478,914. The Finance Committee will be discussing our options in February.

The Overseas Deployment Ceremony will be on Saturday, February 8, 2025, beginning at noon. This is a celebration of the accomplishments of the soldiers of the Headquarters Company, 2nd Battalion, 130th Infantry Regiment who will be deployed Overseas.

INFORMATIONAL ITEMS

A. Personnel

President Overstreet accepted the retirement request of Toyin Fox, Director of Diversity, Inclusion, Equity, and Access, effective January 5, 2025.

President Overstreet accepted the resignation of Kenneth Stoner, Associate Director of Workforce & Community Education, effective December 31, 2024.

CONSENT AGENDA

Vice-Chairman Aaron Smith asked if there were any Consent Agenda items the Board would like to pull for further discussion or a separate vote. Vice-Chairman Smith asked to remove Consent Agenda Item C – LOSA Collective Bargaining Agreement from consideration on the agenda. Vice-Chairman Smith was advised that there is a tentative agreement, but it is not yet finalized. It will be on next month's agenda. The remaining items were presented for approval:

A. Semi-annual Review of Closed Session Minutes

Accepted the recommendation of legal counsel that none of the closed session minutes reviewed through November 18, 2024, should be made available for public inspection at this time.

B. Personnel Action Items (Appendix A)

Approved the employment and ratification of personnel as recommended by President Kirk Overstreet.

C. Collective Bargaining Agreement with Logan Operational Staff Association

Approved the tentative three (3) year collective bargaining agreement with the Logan Operational Staff Association (LOSA), IEA-NEA, effective July 1, 2024, through June 30, 2027.

D. Expenditure Report

Approve Expenditure Report for the period ending November 30, 2024.

E. Expenditure Report

Approved Expenditure Report for the period ending December 31, 2024

F. Treasurer's and Financial Report

Approve the Treasurer's and Financial Report for the period ending October 31, 2024.

G. Treasurer's and Financial Report

Approve the Treasurer's and Financial Report for the period ending November 30, 2024.

H. Board Minutes

Approve the meeting minutes of the November 18, 2024, retreat of the Board of Trustees.

I. Board Minutes

Approve the meeting minutes of the November 26, 2024, Regular Meeting of the Board of Trustees.

Jake Rendleman and Mandy Little moved and seconded that the Board of Trustees approve Consent Agenda Items A – I, except for item C which was removed from the Consent Agenda until next month's meeting.

Upon roll call, all members present voted yes. Motion carried.
(Resolution #16-4377)

New Business

The renaming of the Community Health Education Complex.

Vice-Chairman asked Dr. Glenn Poshard to speak on this item. Trustee Poshard spoke of when he was hired as a Special Assistant to President Ray Hancock. He was given two charges and one of those was to get funding for two buildings. One was for the Workforce Development Building and the other was for the Fitness Center. He was given all of the information to talk to the Governor about the Construction Management Building and was referred to Jerry Bechtel for the Fitness Center. Glenn had three meetings with Jerry, and he had sketches of the building and knew what needed to be done in every part of the building. He included the indoor pool, exercise room, weight room, and indoor track. At that time, he was Chairman of the Life Sciences Department. Jerry had told Dr. Poshard that he had been working for over a year designing classes that would be taught at the center. He had a plan, and he prepared Dr. Poshard to present the plan to the Governor. He was able to meet with the Governor and explain the plan that Jerry had given to him. The plan showed the benefits to the students, the college, and the community. The Governor gave money for both of the buildings. Dr. Poshard stated that they would not have the building without the passion of Jerry Bechtel. Dr. Poshard recommended that the building be named after Jerry Bechtel.

Dr. Glenn Poshard and Jake Rendleman moved and seconded that the Board of Trustees approve the Naming of the Community Education Complex to Jerry Bechtel Community Health Education Complex.

Upon roll call, all members present voted yes. Motion carried.
(Resolution #16-4378)

EXECUTIVE SESSION

Vice-Chairman Smith said it was desirable to go into closed session in accordance with 5 ILCS 120 2c 1,2 & 8.

Mandy Little and Jake Rendleman moved and seconded that the Board of Trustees adjourned into closed session.

Upon roll call, all members present voted yes. Motion carried.
(Resolution #16-4379)

Rhett Barke stated that there would not be any action after closed session.

The Board of Trustees was declared in closed session at 7:18 p.m.

Trustee Dr. Brent Clark left Zoom at 7:33 p.m.

The Board of Trustees returned to open session at 7:55 p.m.

ADJOURNMENT

Glenn Poshard 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 #16-4380)

The meeting was duly adjourned at 7:57 p.m.

Respectfully submitted by Pixie Vaughn, 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			
Marks, Erica	Student Navigator – Logan Academy	\$40,000	1/16/2025
B. Full-Time Teamster			
Clendenin, Kenny	Building Maintenance	\$25.04/hr.	1/16/2025
Mitchell, Joe	Building Maintenance	\$25.04/hr.	1/16/2025
C. Full-Time Operational Staff			
D. Full-Time Executive Support Staff			
E. Campus Police Full-Time Staff			
French, Mark	Campus Police Law Enforcement Officer	\$20.75/hr.	12/2/2024
Sundly, Damian	Campus Security Officer	\$16.25/hr.	1/16/2025
F. Part-Time Staff			
Banz, Noelle	Lifeguard	\$14/hr.	12/2/2024
Samples, Joanna	Instructor of ESL – (MLHS)	\$21 per contact hour	1/7/2025
Reynolds, Stephanie	Logan Academy Instructor -stipend-Grant	\$483.	1/6/2025
Vandenberg, Allison	Instructor of Aquatics	\$25/hr.	1/13/2025
Capie, William “Drake”	Lifeguard	\$14/hr.	12/16/2024
Knutzen, Kimberly	Instructor of Aquatics	\$25/hr.	1/13/2025
Amley, Zainah	Fitness Desk Attendant	\$14/hr.	12/17/2024
Snow, Zachary	Lifeguard	\$14/hr.	12/16/2024
Bjornberg, Andrew	Lifeguard	\$14/hr.	1/16/2025
Spinks, Gloria	Instructor of Community Education	\$35/hr.	3/6/2025

Shea, Ashlynn	Logan Fitness Instructor	\$25/hr.	1/16/2025
Kimmle, Cheyanne	Aquatics Instructor	\$25/hr.	1/14/2025
Thomas, Cheryl	Instructor of Fitness	\$25/hr.	1/16/2025
Williams, Hope	Instructor of Fitness	\$25/hr.	1/13/2025

G. Adjunct Faculty

Rennegarbe, Richelle	Nursing Instructor	Per contract	1/13/2025
Leabu, John	Instructor of Manufacturing	Per contract	1/27/2025
Hahn, Stephen	Instructor of Electronics	Per contract	1/13/2025
Teal, Kassandra	Instructor of Physical Education	Per contract	1/13/2025
Maulding, Sean	Instructor of Speech	Per contract	1/13/2025
Pearson, Carson	Instructor of Personal Trainer	Per contract	1/13/2025
Stephenson, Ethan	Instructor of English	Per contract	1/13/2025
Parchman, Joel	Instructor of Heating & A/C	Per contract	1/13/2025
Gilbert, Kenneth	Instructor of English	Per contract	1/13/2025
Padget, Brandon	Instructor of History	Per contract	1/13/2025
Craig, Peyton	Instructor of Electronics	Per contract	1/16/2025
Seward, Mary	Instructor of Communication Sub	Per contract	1/22/2025
Yates, Paul	Instructor of Auto Collision Technology	Per contract	1/14/2025

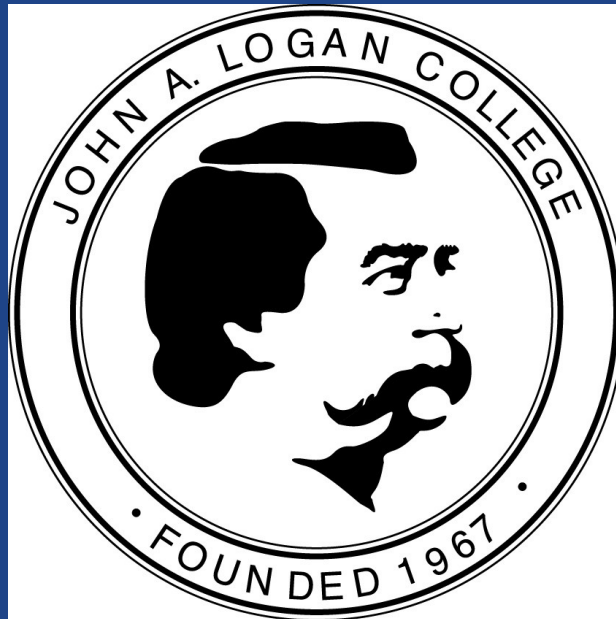
H. Volunteer Staff

Lee, Aaron	Women's Basketball Coaching Assistant	11/20/2024
Garbien, Sally	Historical Village	12/10/2024

Consent Agenda Item 8.K

Closed Session Minutes

January 28, 2025



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

8.K – Content of Closed Session Minutes

1. REASON FOR CONSIDERATION

Minutes of the closed session held during the regular meeting on January 28, 2025, were distributed to the Board for review on Tuesday, February 25, 2025.

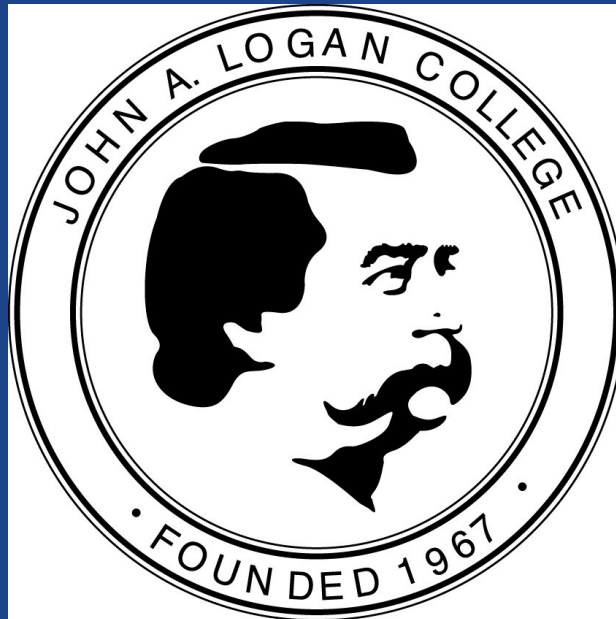
2. RECOMMENDATION

That the Board of Trustees approve the content of the closed session minutes of January 28, 2025, but that these said minutes not be made available for public inspection at this time.

Staff Contact: President Kirk Overstreet

New Business 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 January 28, 2025, to review revisions to two Board Policies, which were all approved for first reading:

Board Policy 3630 – Security Cameras
Board Policy 7350 – Charge-Back Policy

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 25, 2025, Board of Trustees meeting.

Staff Contact: President Kirk Overstreet

Summary of Proposed Revisions to Board Policy
presented to the Board of Trustees

February 25, 2025 (First Reading)
March 25, 2025 (Final Action)

Policy #	Policy Title	Comments
3630	Security Cameras	Updating language to clarify access to video footage, moving specific language from policy to procedure (AP 415). <i>Reviewed in Bd Policy Comm 1/28/2025.</i>
7350	Out of District Attendance Policy	Updating previous "Charge-Back" Policy to comply with current ICCP CAREER Program. (AP 350) <i>Reviewed in Bd Policy Comm 1/28/2025</i>

Video Recording**Board Policy 3630**

John A Logan College is committed to enhancing the quality of campus life by integrating the best technology practices of safety and security. The utilization of security cameras is a critical component of a comprehensive security program. Camera coverage of public areas is intended to provide the Campus with a valuable resource for investigating crimes, accidents, and other incidents which occur on campus.

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.

The College's established procedures for implementing this Policy are outlined in Administrative Procedure 415, Procedures Implementing the Use of Video Recording Devices on Campus.

PURPOSE

~~John A Logan College is committed to enhancing the quality of campus life by integrating the best technology practices of safety and security. The utilization of security cameras is a critical component of a comprehensive security program. Camera coverage of public areas is intended to provide the Campus with a valuable resource for investigating crimes, accidents, and other incidents which occur on campus.~~

~~The following guidelines address the College's safety and security needs while respecting individual privacy. This policy will guide the process of installing surveillance equipment on College property and will address the viewing, retention, dissemination, and destruction of recordings.~~

RESPONSIBILITY

~~The Chief of Police (Chief) is authorized to oversee and coordinate the use of security cameras at John A Logan College. The Chief is responsible for disseminating the policy and assisting other departments in implementing procedures related to this policy.~~

~~The Chief has the responsibility to purchase and authorize the installation of security cameras in accordance with this policy.~~

~~The Chief will monitor new developments in relevant laws and security industry practices to ensure the use of security cameras at the College is consistent with the highest standards and compliant with all federal, state, and local laws.~~

~~The Chief will accept input from other College employees and groups regarding camera locations and will periodically review camera locations to ensure compliance with this policy. The Campus Police Department, in conjunction with Information Technology, will maintain a list of camera locations, a general description of technology deployed, and camera capabilities.~~

~~The Chief will review all requests received from outside agencies to release recordings from the security cameras. No release of security camera recordings will occur without authorization by the Chief or the College President or designee.~~

CAMERA PLACEMENT

~~Cameras may be placed on a temporary or permanent basis in public areas of John A Logan College. The security cameras shall not make audio recordings.~~

~~Security cameras shall not be placed in private areas of campus, except in cases of criminal investigations and in accordance with Illinois law. Private areas include private offices, bathrooms, shower areas, locker and changing rooms, any other areas where a reasonable person might change clothing.~~

~~Security cameras shall not be directed or zoomed into windows or doorways of private rooms, nor any private building not on College property.~~

~~This document does not apply to covert cameras used by Campus Police for criminal investigations, as governed by Illinois law. The Chief shall approve the installation of covert cameras.~~

CAMERA USE AND MONITORING

~~The existence of this policy does not imply or guarantee security cameras will be monitored in real-time. However, the College reserves the right to do so. Real-time monitoring of the security cameras will be conducted only by authorized officers of the Campus Police Department in the course of normal duties. Non-police employees shall not monitor or view video except as necessary in the course of an investigation. Review of the recorded video shall require authorization from the Chief, College President, or designee, and be logged electronically by the user. In cases of an ongoing crime or recent incident where immediate review of the recording would assist in the investigation, or in cases where the Chief is not available, Campus Police employees may access the necessary recording. In these situations, the employee shall prepare a memo to the Chief setting out the reason for accessing the recording.~~

~~Should the Chief determine it necessary to aid in an investigation or search, small video clips or image stills may be released to the media or the public. Such release will be coordinated with the College FOIA Officer.~~

~~Cameras are not to be used to monitor individual students, faculty, or staff, except as necessary for an investigation, in accordance with Illinois law.~~

~~Cameras may be used to monitor a work area, such as in areas where financial transactions occur. Cameras in these areas should not be able to view the contents of computer screens.~~

~~Security cameras will not be utilized to prosecute petty violations, such as parking violations.~~

~~Security cameras will not be monitored by any department or staff to evaluate employee performance.~~

Select Information Technology staff who are tasked with installation, maintenance, or adjustment of cameras are approved for incidental access to the footage if such access is directly in conjunction with those aforementioned duties.

Reasonable notification of the presence of security cameras will be implemented and will include notice at primary building entrances.

Security cameras shall be used exclusively for campus safety and security purposes. Monitoring individuals based on characteristics of race, gender, ethnicity, sexual orientation, disability, or other protected classification is strictly prohibited.

STORAGE, RETENTION, AND RELEASE OF RECORDINGS

Recordings will normally be retained for a length of time depending on the location of the camera and the activity level in the area.

Video recordings shall only be accessible to authorized personnel and will be password protected to ensure a proper audit trail for access to the recordings.

The Chief shall be responsible for authorization of the permanent storage of any recordings, which may be required for court proceedings.

Any dissemination of recordings to other than law enforcement organizations must be authorized by the Chief, the Vice-President for Business Services & CFO, and College Legal Counsel.

ADOPTED: SEPTEMBER 26, 2017

AMENDED:

REVIEWED:

LEGAL REF.:

CROSS REF.: ADMINISTRATIVE PROCEDURE 415

PURPOSE

John A Logan College is committed to enhancing the quality of campus life by integrating the best technology practices of safety and security. The utilization of security cameras is a critical component of a comprehensive security program. Camera coverage of public areas is intended to provide the Campus with a valuable resource for investigating crimes, accidents, and other incidents which occur on campus.

The following guidelines address the College's safety and security needs while respecting individual privacy. This policy will guide the process of installing surveillance equipment on College property and will address the viewing, retention, dissemination, and destruction of recordings.

RESPONSIBILITY

The Chief of Police (Chief) is authorized to oversee and coordinate the use of security cameras at John A Logan College. The Chief is responsible for disseminating the policy and assisting other departments in implementing procedures related to this policy.

The Chief has the responsibility to purchase and authorize the installation of security cameras in accordance with this policy.

The Chief will monitor new developments in relevant laws and security industry practices to ensure the use of security cameras at the College is consistent with the highest standards and compliant with all federal, state, and local laws.

The Chief will accept input from other College employees and groups regarding camera locations and will periodically review camera locations to ensure compliance with this policy. The Campus Police Department, in conjunction with Information Technology, will maintain a list of camera locations, a general description of technology deployed, and camera capabilities.

The Chief will review all requests received from outside agencies to release recordings from the security cameras. No release of security camera recordings will occur without authorization by the Chief or the College President.

CAMERA PLACEMENT

Cameras may be placed on a temporary or permanent basis in public areas of John A Logan College. The security cameras shall not make audio recordings.

Security cameras shall not be placed in private areas of campus, except in cases of criminal investigations and in accordance with Illinois law. Private areas include private offices, bathrooms, shower areas, locker and changing rooms, any other areas where a reasonable person might change clothing.

Security cameras shall not be directed or zoomed into windows or doorways of private rooms, nor any private building not on College property.

This document does not apply to covert cameras used by Campus Police for criminal investigations, as governed by Illinois law. The Chief shall approve the installation of covert cameras.

CAMERA USE AND MONITORING

The existence of this policy does not imply or guarantee security cameras will be monitored in real-time. However, the College reserves the right to do so. Real-time monitoring of the security cameras will be conducted only by authorized officers of the Campus Police Department in the course of normal duties. Non-police employees shall not monitor or view video except as necessary in the course of an investigation. Review of the recorded video shall require authorization from the Chief, College President, Executive Council, or College Counsel, and be logged electronically by the user. In cases of an ongoing crime or recent incident where immediate review of the recording would assist in the investigation, or in cases where the Chief is not available, Campus Police employees may access the necessary recording. In these situations, the employee shall prepare a memo to the Chief setting out the reason for accessing the recording.

Should the Chief determine it necessary to aid in an investigation or search, small video clips or image stills may be released to the media or the public. Such release will be coordinated with the College FOIA Officer.

Cameras are not to be used to monitor individual students, faculty, or staff, except as necessary for an investigation, in accordance with Illinois law.

Cameras may be used to monitor a work area, such as in areas where financial transactions occur. Cameras in these areas should not be able to view the contents of computer screens.

Security cameras will not be utilized to prosecute petty violations, such as parking violations.

Security cameras will not be monitored by any department or staff to evaluate employee performance.

Select Information Technology staff who are tasked with installation, maintenance, or adjustment of cameras are approved for incidental access to the footage if such access is directly in conjunction with those aforementioned duties.

Reasonable notification of the presence of security cameras will be implemented and will include notice at primary building entrances.

Security cameras shall be used exclusively for campus safety and security purposes. Monitoring individuals based on characteristics of race, gender, ethnicity, sexual orientation, disability, or other protected classification is strictly prohibited.

STORAGE, RETENTION, AND RELEASE OF RECORDINGS

Recordings will normally be retained for a length of time depending on the location of the camera and the activity level in the area.

Video recordings shall only be accessible to authorized personnel and will be password protected to ensure a proper audit trail for access to the recordings.

Use of Video Recording Devices On Campus

Administrative Procedure 415

The Chief shall be responsible for authorization of the permanent storage of any recordings, which may be required for court proceedings.

Any dissemination of recordings to other than law enforcement organizations must be authorized by the Chief, the Vice-President for Business Services & CFO, and College Legal Counsel.

ADOPTED:

AMENDED:

REVIEWED:

LEGAL REF.:

CROSS REF.: BOARD POLICY 3630

Out of District Attendance Policy**7350**

A resident of Community College District 530 who wants to enroll in an educational program which is not available at John A. Logan College may do so, in accordance with Illinois Community College Board policy.

The President or his/her designee is authorized to sign the necessary forms on behalf of the College in accordance with **Administrative Procedure 350**.

~~A resident of Community College District 530 who wants to enroll in an educational program which is not available at John A. Logan College may apply for charge-back tuition if he/she enrolls in such a program at another public community college in Illinois.~~

~~The student must notify John A. Logan College 30 days before the beginning of the semester that he/she will be attending another college in a program not offered at John A. Logan College in order to receive this charge-back.~~

~~The President or his/her designee is authorized to sign the necessary forms on behalf of the College.~~

ADOPTED: JUNE 17, 1968
AMENDED: NOVEMBER 4, 1975;
LEGAL REF.: 110 ILCS 805/6-2
CROSS REF.: **ADMINISTRATIVE PROCEDURE 350**

ICCB APPROVED JANUARY 24, 2020

Community College Educational Agreement
Comprehensive Agreement Regarding the Expansion of Educational Resources

THIS AGREEMENT is entered into by and among the **BOARD OF TRUSTEES** from each participating community college for the expressed purpose of providing additional educational programs to the residents of each district involved in this Agreement.

Black Hawk College
Carl Sandburg College
City Colleges of Chicago
College of DuPage
College of Lake County
Danville Area Community College
Elgin Community College
Heartland Community College
Highland Community College
Illinois Central College
Illinois Eastern Community Colleges
Illinois Valley Community College
John A. Logan College
John Wood Community College
Joliet Junior College
Kankakee Community College
Kaskaskia College
Kishwaukee College
Lake Land College
Lewis and Clark Community College
Lincoln Land Community College
McHenry County College
Moraine Valley Community College

Morton College
Oakton Community College
Parkland College
Prairie State College
Rend Lake College
Richland Community College
Rock Valley College
Sauk Valley Community College
Shawnee Community College
South Suburban College
Southeastern Illinois College
Southwestern Illinois College
Spoon River College
Triton College
Waubonsee Community College
William Rainey Harper College

WITNESSETH:

WHEREAS, it is the desire of the parties hereto to expand educational services to the greatest number of students in each district served by the parties; and

WHEREAS, the parties hereto believe this Agreement should be one of the means to establish a viable method of cooperation between the parties hereto; and

WHEREAS, by means of this agreement, the parties hereto desire to share programs of each institution and thereby maximize the utilization of the finances, facilities, equipment, and personnel of each institution, and by so doing, provide educational services which might otherwise be impracticable for any of the parties individually; and

WHEREAS, the parties hereto believe that the implementation of this Agreement holds great promise for further development of higher education in Illinois; and

WHEREAS, this Agreement supersedes and takes the place of any and all prior cooperative agreements, and that all said prior agreements are hereby terminated.

NOW THEREFORE, in consideration of the mutual covenants hereinafter contained, the parties hereto agree as follows:

1. Institutional Identification

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

2. Terms of Agreement

The educational programs offered by the colleges as part of this Agreement shall be programs approved by the Illinois Community College Board (ICCB) and the Illinois Board of Higher Education. The Agreement is explicitly for programs of study leading to an Associate in Applied Science degree or certificate in Career and Technical Education.

3. Duration of Agreement

This Agreement shall be in force upon adoption by the Board of Trustees of each of the participating colleges and will continue until terminated under the provision of item seven (7).

4. Amendments to Agreement

Amendments and/or revisions to this Agreement may be made at a time by mutual consent of all parties in writing. Such amendments and/or revisions shall be prepared in the form of an addendum agreement. The procedure for approval of such addenda and/or revisions shall follow the same procedure employed in securing approval by all parties in the original Agreement. All amendments to the agreement require the approval of the ICCB.

In the event of amendments and/or revisions to this Agreement, students who have entered an educational program shall be allowed to complete the program under the terms of this Agreement.

5. Coordination of Agreement

This Agreement shall commence in April 2017 and shall be continuous with automatic renewal. The ICCB in consultation with member institutions will coordinate changes and distribution of those changes to the other colleges on an annual basis when necessary.

6. Program Eligibility

The ICCB shall maintain a Program Directory on the ICCB website to assist the colleges in determining which programs qualify under the agreement. At a minimum, this list shall provide a comparison of program titles and CIP codes.

Delivery methods and minor program differences (e.g. length of semester, online versus face-to-face, competency-based, differences in program credit hours, minor course requirement differences, etc.) do not constitute a difference in program. Generally, differences should be based upon CIP codes and Occupational Outlook for completers.

7. Termination of Agreement

The participation of any college(s) in this Agreement may be terminated at the end of any spring semester to be in effect the following fall term at the request of the College President. Notice shall be given in writing on or before March 1 of the preceding academic year to each of the other College Presidents and the ICCB. In the event of such termination, students who have entered an educational program shall be allowed to complete the program under the terms of this Agreement.

8. Residents Eligibility

Approval for students participating within this Agreement resides with the Sending College. Upon approval from the Sending College, a resident may take advantage of the educational opportunity provided through this Agreement to apply for acceptance at a program not available in his/her home district. Furthermore, a resident may not enroll under the provisions of this Agreement in a program of a participating institution outside of his/her own if that resident's educational objective can be met in the college of his/her home district.

Students may choose to complete some or all of any required Illinois Articulation Initiative general education coursework at their Home College (Sending College) or the Receiving College, as appropriate.

9. Registration

Upon written approval from the Sending College, students shall register at the Receiving College and shall be members of that district for the terms of their enrollments. Under the terms of this agreement, students may take approved courses at either institution. Upon successful completion, courses taken at the Sending College shall be acceptable to transfer to the Receiving College for completion of the program, or vice versa.

10. Additional Educational Services

The Receiving College shall provide access to its Learning Resources Center and other instructional resources for students from the Sending College, equal to those provided for any other student at their campus. The Receiving College shall also provide counseling/guidance and other services that will facilitate the learning process.

11. Records and Recognition of Completion

The Receiving College shall maintain admissions records and transcripts and issue any and all degrees or certificates to students completing the educational program. The Receiving College will provide copies of such records to the Sending College at the student's request.

12. Scholarships and Student Activities

The Receiving College shall be considered the home district for athletic eligibility and/or any activity where the student officially represents an institution as well as for military and Illinois State Student Assistance Commission Scholarships. Athletic eligibility will be determined by the rules of the college's athletic conference. Students from any Sending College may be eligible at any Receiving College for any other extracurricular activities, scholarships, or other recognition of excellence in the program for which they are attending at the Receiving College.

13. Publicity

The educational programs offered through this Agreement shall be noted in college catalogs and publicized by the participating districts in a manner consistent with ICCB requirements and institutional publicity policies.

In the spirit of raising awareness and providing access to students, colleges may market and recruit for programs articulated in the ICCB Program Directory outside their own district so long as advance notification has been provided to the sending district's college president. Such notification should reference the ICCB Program Directory listing and lack of availability within the sending district. Colleges are free to enter into less strenuous notification procedures should they wish. If such agreements are made, notification should be immediately provided to ICCB for documentation.

For the purposes of this agreement, marketing and recruiting activities include participation in career fairs, college fairs, high school visits, company visits, traditional advertising, and digital advertising. In these instances, the primary marketing message in both the materials made available and any advertisements should be the availability of Career Agreement programs listed in the ICCB Program Directory. General college materials may also be made available upon request of the student.

General college marketing outside of a college's home district is not permitted without the permission of the sending district. Permission requirements do not apply to shared media markets or shared high school districts. Permission requirements do not apply when a college is invited to attend a specific event (e.g. FFA meetings, career fairs, college fairs, etc.)."

The ICCB, in consultation with the ICCCP, shall develop common language and a common logo for the purposes of advertising educational programs offered through this agreement. Colleges shall adopt this common language and common logo for the purposes of advertising educational programs offered through this agreement in their catalogs and on their respective websites.

14. Communication of Agreement

The Sending College shall communicate the terms of this Agreement to its students attending a Receiving College. Said students will be responsible for all normal operating rules and conditions of the campus he/she is on at any given time.

15. Reimbursement

The Receiving College shall be eligible to file all claims for State apportionment for any student from the Sending College enrolled in the Receiving College's programs covered by this Agreement.

16. Transportation

Students shall be responsible for their own transportation to and from Sending and Receiving Colleges.

17. Tuition and Fees

Students from the Sending College will pay the resident tuition and fees of the Receiving College. All students seeking state or federal financial assistance are required to make application at the Receiving College.

18. FTE Reporting

For purposes of capital (construction space), FTE enrollment in the classes taken are reported by the Receiving College.

19. Student Enrollments

The cooperating institutions in this Agreement shall be treated as one district in relation to admission policies for the programs included herein; however, residents of the respective college districts may have priority consideration where limited program space is available.

20. Chargeback

Colleges sending students to receiving colleges identified in this Agreement will not pay chargebacks. Procedurally, students who wish to enroll at a Receiving College herein identified will secure from their home college a letter designating them as participants in an approved program. A copy of such letter will be sent to the Receiving College, which will thus know not to charge the out-of-district rate.

21. Dispute Resolution

All disputes that arise through this agreement shall follow the arbitration process outlined below:

- a. Involved parties shall attempt to settle the dispute through mutual agreement.
- b. In the event that mutual agreement cannot be reached, parties may request a decision by a

committee of their peers. If requested, a committee of three college presidents shall be appointed by the President of the ICCCP within 14 business days of the request. In the event that the President of the ICCCP is party to the disagreement, the Secretary shall appoint the committee.

c. Said parties may request an advisory opinion from the ICCB. Upon request, the ICCB shall provide this opinion to the affected parties within 14 business days of the request. This request may be made concurrently with or independently of the committee process.

d. The decision of the committee shall be considered final and all parties agree to be bound by the committee's decision.

22. Special Note

Nothing contained in this Agreement shall operate to create a relationship of Principal and Agent between the Parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

PRESIDENT

DATE

ADOPTED:
AMENDED:
CROSS REF.: BOARD POLICY 7350