

**REND LAKE COLLEGE  
BOARD OF TRUSTEES MEETING**

**June 10, 2025**

**6:30 PM**

**Rend Lake College – Event Center  
468 N Ken Gray Parkway  
Ina, IL 62846**

**Page  
No.**

- I. Call to Order**
- II. Roll Call**
- 02 **III. Approval of Minutes of the:**  
May 13, 2025 Executive Session\*  
May 13, 2025 Board of Trustee Meeting\*
- IV. Outgoing Trustee Presentation**
- 12 **V. Appointment of Board of Trustee Member to Rend Lake  
College District #521**  
**Acceptance of Responsibilities and Signing of  
Official Oath of Office**
- VI. Roll Call**
- VII. Presentation – Obsolete Equipment, Donnie Millenbine**
- VIII. General Information**
  - A. Announcements**
    - 1. Thursday, June 12, 2025; 11am – 1pm  
**President Wilkerson’s Retirement Celebration**  
Event Center
    - 2. June 13,17, and 21, 2025; 9am-12pm  
**BlastOff Kids Camp**  
Science 115
    - 3. Tuesday, June 17, 2025; 5:30pm-7:30pm  
**Fraud Defense with Banterra**  
SIMA 431
    - 4. Thursday, June 26, 2025; 2pm-3pm  
**LPN Pinning**

Theater

5. Monday-Wednesday, June 30-July 2, 2025  
**Lego Kids Camps**  
Student Center, Time Varies (schedule online)
6. Tuesday, July 8, 2025; 6:30pm  
**Board of Trustees Meeting**  
Event Center
7. Friday, July 25, 2025  
**Last Day of Summer Classes**  
All Campuses
8. Monday-Thursday, July 28-31, 2025  
**Outdoor Life Kids Camp**  
Agronomy Innovation Center 107A
9. Wednesday, July 30, 2025; 9am-12pm  
**Warrior Days**  
Event Center
10. Wednesday, August 6, 2025; 9am-12pm  
**Warrior Days**  
Event Center
11. Thursday, August 7, 2025; 12:00pm  
**RLC Foundation Board of Director's Meeting**  
Student Center 110
12. Tuesday, August 12, 2025; 6:30pm  
**RLC Board of Trustees Meeting**  
Event Center
13. Saturday, August 16, 2025  
**Super Saturday - Warrior Days**  
Event Center 9:00am – 12:00pm  
Admin, ACA 12:00 – 2:00pm
14. Monday, August 18, 2025  
**First Day of Fall Classes**  
All Campuses
15. Thursday, September 4, 2025; 12pm Start  
**RLCF 45<sup>th</sup> Annual Golf Outing**  
Rend Lake Golf Course

**IX. Executive Session** – The Board may go into closed session pursuant to Section 2(c)(1) (21) of the Open Meetings Act.

Subsection (1) appointment, employment, and compensation of specific employees; (21) discussion of executive session minutes

**X. Resume Open Meeting**

**XI. Appointment of Board Secretary**

**XII. Approval of Consent Agenda**  
Consent Items are marked with an asterisk (\*)

**XIII. New Business**

- |    |   |    |  |
|----|---|----|--|
| 13 | * | A. | Course/Curriculum  |
| 15 | * | B. | Approval of Revisions to Rend Lake College Board <i>Policy &amp; Procedure</i> 6.1010 – Use of Force ( <b>SECOND READING</b> )                       |
| 18 | * | C. | Approval of Revisions to Job Descriptions  |
| 28 | * | D. | Approval of Revisions to Rend Lake College Board Policy & <i>Procedure</i> 3.1115 – Stipends   |
| 31 |   | E. | Approval of Revisions to Rend Lake College Board <i>Policy &amp; Procedure</i> 5.1215 – Travel Reimbursement ( <b>FIRST READING</b> )                |
| 35 |   | F. | Approval of Revisions to Rend Lake College Board <i>Policy &amp; Procedure</i> 2.1720 – Community Use of College Facilities ( <b>FIRST READING</b> ) |
| 38 |   | G. | Approval of 2025 – 2026 Handbooks ( <b>TO BE PROVIDED</b> )  |
| 39 |   | H. | Ratify Award for Purchase of Van for College Fleet   |
| 40 |   | I. | Approval of 2025 - 2026 Treasurer's Bond   |
| 47 |   | J. | Approval of Engagement Letter for FY 2025 Audit  |
| 69 |   | K. | Resolution Directing Treasurer to Transfer FY25 Working Cash Investment Interest to Operations and Maintenance Fund                                  |
| 70 |   | L. | Approval of Payment of Additional FY2025 Health Insurance Expenses   |

- 72 M. Approval of Revisions to Memorandum of Understanding between Rend Lake College and Rend Lake College Foundation
- 81 N. Approval of Joint Agreement for Dual Credit Educational Cooperation Between Rend Lake College, District #521 and John A. Logan College, District #530

**XIV. Personnel**

- 86 A. Ratify Acceptance of Retirement Resignation – Maintenance Technician
- B. Appointment of Development Coordinator of RLC Foundation and Revisions to Job Description **(TO BE PROVIDED)**
- 89 C. Employment Status of Non-Tenured Land of Lincoln AmeriCorps Director
- 90 D. Permission to Create the Position, Job Description, and Transfer, Bursar and Director of Accounting
- 93 E. Permission to Create the Position and Job Description and Transfer Director – Institutional Compliance & Research to Dean – Institutional Research
- 96 F. Permission to Create the Position and Job Description, and Advertise for Director – Financial Aid
- 99 G. Permission to Create Stipend and Job Description for Coordinator of Sustainability and Renewable Energy
- 101 H. Permission to Create Stipend and Job Description for Entrepreneurship Coordinator
- 103 I. Approval of FY 2026 Salaries

**XV. Financial Information**

- 105 A. Ratification of the Payment of College Expenses including Travel Expense Reimbursements
- 106 B. Financials (INFORMATIONAL)

**XVI. Reports**

1. Academic Council
2. ICCTA Representative
3. Rend Lake College Foundation
4. Accreditation Report
5. Obsolete Equipment

**XVII. Public Comment**

**XVIII. President's Comments**

**XIX. Adjournment**

# MINUTES

**ILLINOIS COMMUNITY COLLEGE DISTRICT  
NO. 521  
MINUTES OF MEETING OF BOARD OF TRUSTEES**

**May 13, 2025  
Rend Lake College – Event Center  
468 N Ken Gray Parkway  
Ina, IL 62846**

**CALL TO ORDER**

Chairman Larry Manning called the regular Board of Trustees meeting to order at 6:34 PM in the Rend Lake College Event Center.

**ROLL CALL**

Mr. Brian Dorris, Acting Secretary, called the roll.

Those present were:

Dr. David Asbery  
Mr. Joe Coy  
Mr. Ron Daniels  
Mr. Brian Dorris  
Mr. Larry Manning  
Mr. Tony Wielt  
Mr. Henry Meinert (Student Trustee)

Those absent were:

Mr. Jeff Jones

Others present were:

Mr. Terry Wilkerson, Mr. Chad Copple, Mrs. Kim Wilkerson, Mrs. Lori Ragland, Mr. Henry “Buster” Leeck, Mr. John Gulley, Mr. Donnie Millenbine, Mrs. Cathy DeJarnette, Mrs. Andrea Banach, Mr. Nathan Wheeler, Ms. Kendra Gregory, Mr. Kent McKown, Ms. Shari Carpenter, Mrs. Bria Robinson, Mr. Mark Jornd, Mr. Greg Hollmannn, Mrs. Amy Epplin, Mr. Chris Edwards

**PRESENTATION-ICCTA  
DIRECTOR, MR. JIM REED**

ICCTA Director, Mr. Jim Reed gave a presentation on the role of a College Board of Trustees as well as the benefits and assistance the ICCTA provides to the colleges, various organizations, and the Trustees.

## **GENERAL INFORMATION**

### ANNOUNCEMENTS

1. Thursday, May 15, 2025; 11:30am  
**Radiology Pinning**  
RLC Theater
2. Thursday, May 15, 2025; 3:00pm  
**ADN Pinning**  
Event Center
3. Thursday, May 15, 2025; 5:00pm  
**CNA Pinning**  
RLC Theater
4. Friday, May 16, 2025; 10:00am  
**PreK Graduation**  
RLC Theater
5. Saturday, May 17, 2025  
**Rend Lake College Graduation**  
8:30am-AA/AS/AES/AFA  
11:00am AAS/Certificate  
Outdoors at the Track
6. Thursday June 5, 2025; 12:00pm  
**RLC Foundation Board of Directors Meeting**  
Murphy-Wall Campus
7. Saturday June 7, 2025, 10:00am – 4:00pm  
**SIMA FEST**  
Southern IL Manufacturing Academy  
MarketPlace
8. Saturday, August 16, 2025; 9:00am – 12:00pm  
**Fall Warrior Days**  
Theater
9. Monday, August 18, 2025  
**First Day of Fall Classes**  
All Campuses

**MOTION FOR EXECUTIVE SESSION**

Chairman Manning asked for a motion to move into Executive Session pursuant to Section 2(c)(1)(21). Mr. Wielt made a motion; seconded by Mr. Coy. On a roll call vote, all voted yes. Student Trustee voted yes. The Board went into executive session at 7:15 PM.

**RESUME OPEN MEETING**

Chairman Manning asked for a motion to reopen the public meeting; Mr. Daniels motioned; seconded by Mr. Coy. On a roll call vote, all voted yes. Student Trustee voted yes. At 8:17 PM, Chairman Manning reconvened the open session of tonight's meeting.

**CONSENT AGENDA**

Mr. Wilkerson recommended approving the Consent Agenda, which included the following items:

1. April 22, 2025 Executive Session\*;
2. April 22, 2025 Board of Trustee Meeting\*;
3. Approval of Course/Curriculum\*;
4. Approval of 2025-2026 Handbooks\*;
5. Approval of Revisions to Rend Lake College Policy & Procedure 5.1205 – Payment of Bills\*;
6. Approval of Revisions to Rend Lake College Board Policy & Procedure 4.1115 – Fees\*;

Mr. Meinert made a motion to approve the Consent Agenda as recommend; seconded by Mr. Coy. On a roll call vote, all present voted yes. Student Trustee voted yes. Those items marked with an asterisk (\*) are a part of these minutes.

**NEW BUSINESS**

APPROVAL OF REVISIONS TO REND LAKE COLLEGE BOARD POLICY & PROCEDURE 6.1010 – USE OF FORCE (FIRST READING)

Mr. Wilkerson recommended to approve revisions to Rend Lake College *Policy & Procedure* 6.1010 – Use of Force as presented, first reading, effective June 10, 2025.

As recommended, Mr. Meinert made a motion to approve revisions to Rend Lake College *Policy & Procedure 6.1010 – Use of Force* as presented, first reading, effective June 10, 2025. This motion was seconded by Mr. Wielt. On a roll call vote, all voted yes. Student Trustee voted yes.

PERMISSION TO  
ADVERTISE AND ACCEPT  
BIDS FOR REPLACEMENT  
OF THE ROOF AT THE  
REND LAKE COLLEGE  
MURPHY-WALL  
PINCKNEYVILLE CAMPUS

Mr. Wilkerson recommended to grant permission to advertise and accept bids to replace the roof at the Rend Lake College Murphy-Wall Pinckneyville Campus.

As recommended, Mr. Dorris made a motion to advertise and accept bids to replace the roof at the Rend Lake College Murphy-Wall Pinckneyville Campus. This motion was seconded by Mr. Daniels. On a roll call vote, all voted yes. Student Trustee voted yes.

PERMISSION TO  
ADVERTISE FOR BIDS  
AND AWARD PURCHASE  
OF A VAN FOR THE  
COLLEGE FLEET

Mr. Wilkerson recommended to grant permission to advertise for bids and award for the purchase of a 7-passenger van for the college fleet.

As recommended, Mr. Meinert made a motion to grant permission to advertise for bids and award for the purchase of a 7-passenger van for the college fleet. This motion was seconded by Mr. Dorris. On a roll call vote, all voted yes. Student Trustee voted yes.

**PERSONNEL**  
RESIGNATION-  
POLICE OFFICER

Mr. Wilkerson recommended to accept with regret the resignation of Mr. Trace King, Police Officer, effective May 17, 2025.

As recommended, Mr. Dorris made a motion to accept with regret the resignation of Mr. Trace King, Police Officer, effective May 17, 2025. This motion was seconded by Mr. Wielt. On a roll call vote, all voted yes. Student Trustee voted yes.

RESIGNATION-  
SUBSIDIZED CHILD  
CARE SPECIALIST,  
CCR&R

Mr. Wilkerson recommended to accept with regret the resignation of Ms. Kaylie Williams, Subsidized Child Care Specialist at CCR&R, effective May 15, 2025.

As recommended, Mr. Daniels made a motion to accept with regret the resignation of Ms. Kaylie Williams, Subsidized Child Care Specialist at CCR&R, effective May 15, 2025. This motion was seconded by Mr. Wielt. On a roll call vote, all voted yes. Student Trustee voted yes.

APPOINTMENT OF  
SHINE DIRECTOR AND  
REVISE JOB DESCRIPTION  
**(TO BE PROVIDED)**

Mr. Wilkerson recommended to appoint Ms. Mindy Reach as SHINE Director on a full-time, 50-week, non-tenure track, grant-funded contract at an annual salary of \$55,000, prorated for the remainder of the fiscal year, pending a successful background check, and revise job description effective June 2, 2025.

As recommended, Mr. Dorris. made a motion to Mr. Wilkerson recommended to appoint Ms. Mindy Reach as SHINE Director on a full-time, 50-week, non-tenure track, grant-funded contract at an annual salary of \$55,000, prorated for the remainder of the fiscal year, pending a successful background check, and revise job description effective June 2, 2025. This motion was seconded by Mr. Meinert. On a roll call vote, all voted yes. Student Trustee voted yes.

APPOINTMENT OF  
UPWARD BOUND  
PROJECT ADVISOR

Mr. Wilkerson recommended to appoint Ms. Emily Kovarik as Upward Bound Project Advisor on a full-time, 50-week, grant funded, non-tenure track contract at an annual salary of \$37,000 prorated for the remainder of the fiscal year, pending a successful background check, effective May 27, 2025.

As recommended, Mr. Meinert made a motion to appoint Ms. Emily Kovarik as Upward Bound Project Advisor on a full-time, 50-week, grant funded, non-tenure track contract at an annual salary of \$37,000 prorated for the remainder of the fiscal year, pending a successful background check, effective May 27, 2025. This motion was seconded by Mr. Wielt. On a roll call vote, all voted yes. Student Trustee voted yes.

PERMISSION TO ADVERTISE  
AND RATIFY APPOINTMENT  
OF DEVELOPMENT  
COORDINATOR OF RLC  
FOUNDATION

Mr. Wilkerson recommended to grant permission to advertise for and ratify the appointment of Development Coordinator of the RLC Foundation at the June 10, 2025 meeting, effective May 13, 2025.

As recommended, Mr. Wielt made a motion to grant permission to advertise for and ratify the appointment of Development Coordinator of the RLC Foundation at the June 10, 2025 meeting, effective May 13, 2025. This motion was seconded by Mr. Meinert. On a roll call, all voted yes. Student Trustee voted yes.

PERMISSION TO CREATE  
THE POSITION AND JOB  
DESCRIPTION AND  
TRANSFER COMMUNITY  
AND CORPORATE EDUCATION  
SPECIALIST TO COORDINATOR  
OF COMMUNITY AND  
CORPORATE EDUCATION

Mr. Wilkerson recommended to create the position and job description and transfer Ms. Charlotte Loss from Community and Corporate Education Specialist to Community and Corporate Education Coordinator on a full-time, 49-week, non-tenure contract with an annual salary of \$48,000, prorated for the remainder of the fiscal year, effective May 16, 2025. This

individual is not eligible for a salary increase in FY 2026.

As recommended, Mr. Dorris made a motion to create the position and job description and transfer Ms. Charlotte Loss from Community and Corporate Education Specialist to Community and Corporate Education Coordinator on a full-time, 49-week, non-tenure contract with an annual salary of \$48,000, prorated for the remainder of the fiscal year, effective May 16, 2025. This individual is not eligible for a salary increase in FY 2026. This motion was seconded by Mr. Meinert. On a roll call, all voted yes. Student Trustee voted yes.

**APPROVAL TO GRANT  
UNPAID LEAVE OF ABSENCE**

Mr. Wilkerson recommended to grant approval of an unpaid leave of absence for Mrs. Brandee Tate ending June 01, 2025.

Mr. Wielt made a motion to grant approval of an unpaid leave of absence for Mrs. Brandee Tate ending June 01, 2025. This motion was seconded by Dr. Asbury. On a roll call, Mr. Coy & Mr. Daniels voted no, all others voted yes. Student Trustee abstained.

**FINANCIAL INFORMATION**

**RATIFICATION OF THE  
PAYMENT OF COLLEGE  
EXPENSES INCLUDING  
TRAVEL EXPENSE  
REIMBURSEMENTS**

Mr. Wilkerson recommended to ratify the payment of college expenses including travel expense reimbursements as presented, effective May 13, 2025.

As recommended Mr. Daniels made a motion to ratify the payment of college expenses including travel expense reimbursements as presented, effective May 13, 2025. This motion was seconded by Mr. Coy. On a roll call vote, all voted yes. Student Trustee voted yes.

**REPORTS**

**ACADEMIC COUNCIL**

Mr. Mark Jornd reported that three CSCI courses were withdrawn due to inactivity.

**ICCTA REPRESENTATIVE**

Mr. Ron Daniels reported the yearly ICCTA Conference will be held in June.

## RLC FOUNDATION

Executive Director of Administrative Services, Cathy DeJarnette, reported that approximately 160 students have been awarded scholarships for Fall 2025 so far, and there are still about 20 nursing scholarships to be awarded in the coming weeks. The scholarship application is open until June 1 and there are additional scholarship monies available.

The next Foundation Board meeting will be held on June 5<sup>th</sup> at the Pinckneyville Campus.

The Game Plan campaign continues. The brick/paver campaign has kicked off, and a flyer was provided. There are still a few major gift asks on the table. Construction is going well, and the project is still on schedule to complete end of August.

## ACCREDITATION

Dr. Chad Copple reported the Federal administration issued an executive order that directs the Education Department to provide programming free from discrimination, reduce barriers to completion, prioritize intellectual diversity, etc. It orders a focus on improvement of student outcomes without reference to race, ethnicity or sex; faster methods for new accreditors to be recognized by the government; easier methods for colleges and universities to switch accreditors; etc. In a letter issued, the administration basically stated the college would be approved to switch accreditors upon notification, unless that institution has been subject to a sanction within the last two years.

## ERP

Dr. Chad Copple reported we are looking to schedule our project close-out meeting. Our latest contract reconciliation shows us about \$100,000 to the good. We will then be transitioned over to a cloud services manager, who we will meet with occasionally and to whom we'll reach out if needed.

## **OBSOLETE EQUIPMENT**

Mr. Donnie Millenbine reported on some items we are no longer needing that will be receiving new homes such as two scoreboards and the sound system from the theater.

**PUBLIC COMMENT**

None

**PRESIDENT’S COMMENTS**

President Wilkerson gave his time to Mrs. Kim Wilkerson to report on the IGEN handout she provided on the grant projects. The Solar Radar Signage, Solar Array Install, and LED Lighting Upgrade projects have all been completed, and we are now applying for supplemental funding. She also stated that a future project may include more energy efficient windows at the Student Center.

Mrs. Cathy DeJarnette then reminded the Trustees to attend RLC Graduation this Saturday, May 17, 2025.

**ADJOURNMENT**

There being no other business, at 8:35 PM all Trustees present voted aye in favor of adjourning.

The motion to adjourn was made by Mr. Meinert and seconded by Mr. Coy.

---

Chairman

---

Secretary

# NEW BUSINESS

**APPOINTMENT OF  
BOARD OF TRUSTEE MEMBER  
TO  
REND LAKE COLLEGE DISTRICT 521**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To appoint Mr. John D. Aiken to the Board of Trustees of Rend Lake College District 521 to fill the position vacated by Mr. Jeff Jones. His term will remain in effect until the next election for Board of Trustees.

**EFFECTIVE DATE:** June 10, 2025

# COURSE/ CURRICULUM APPROVALS

*Rend Lake College Board of  
Trustees*

June 10, 2025

**RECOMMENDATION:** To approve changes to an existing course and authorize it's submission to the Illinois Community College Board (ICCB) for action effective on the dates listed on the attachment.

**RATIONALE:** The above items have been approved by the Curriculum Committee and Academic Council. These course requests improve the college's educational offerings and support efforts to enhance the quality of instruction.

**Curriculum Committee Meeting – May 19, 2025**  
**Academic Council Meeting – May 21, 2025**

The following request for approval of changes to an existing course were approved:

**Approval- Change to an Existing Course**

AGAT 1201 Ag Tech Software Applications

(Current: Credit Hours- 4 Lecture Hours- 3 Lab Hours- 2)

(Proposed: Credit Hours- 4 Lecture Hours- 4 Lab Hours-0)

Effective 8/1/2025

**Signatures**

Curriculum Committee Chair *Kathryn Helms*

Date 05/21/2025

Academic Council Chair *Jane Kenney*

Date 05/21/2025

Vice President *Kimberly Wilkerson*

Date 05/21/2025

**APPROVAL OF REVISIONS TO  
REND LAKE COLLEGE *POLICY* & PROCEDURE  
6.1010 – USE OF FORCE  
(SECOND READING)**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve revisions to Rend Lake College *Policy* & Procedure 6.1010 – Use of Force as presented, second reading, effective May 13, 2025.

**RATIONALE:** This policy revision is required to better meet the needs of the institution.

**EFFECTIVE DATE:** June 10, 2025

## 6.1010 Use of Force

### POLICY

The Rend Lake College Police Department Law Enforcement Officers will comply with existing law on the use of force. Sworn officers may resort to the use of force only when permitted by law. Rend Lake College Police Department Sworn Officers will follow ~~all rules and regulations of Illinois State Police OPS-046 Use of Force and~~ Illinois Compiled Statutes [720 ILCS 5/7-5; 7-5.5; 7-6; 7-8; 7-9; 7-15; and 7-16.](#)

### PROCEDURE

A peace officer, or any person whom he has summoned or directed to assist him, need not retreat or desist from efforts to make a lawful arrest because of resistance or threatened resistance to the arrest. He is justified in the use of any force which he reasonably believes, based on the totality of the circumstances, to be necessary to effect the arrest and of any force which he reasonably believes, based on the totality of the circumstances, to be necessary to defend himself or another from bodily harm while making the arrest. However, he is justified in using force likely to cause death or great bodily harm only when he reasonably believes, based on the totality of the circumstances, that such force is necessary to prevent death or great bodily harm to himself or such other person, or when he reasonably believes, based on the totality of the circumstances, both that:

1. Such force is necessary to prevent the arrest from being defeated by resistance or escape; the officer reasonably believes that the person to be arrested cannot be apprehended at a later date, and the officer reasonably believes that the person to be arrested is likely to cause great bodily harm to another; and
2. The person to be arrested just committed or attempted a forcible felony which involves the infliction or threatened infliction of great bodily harm or is attempting to escape by use of a deadly weapon, or otherwise indicates that he will endanger human life or inflict great bodily harm unless arrested without delay

"Totality of the circumstances" means all facts known to the peace officer at the time, or that would be known to a reasonable officer in the same situation, including the conduct of the officer and the subject leading up to the use of deadly force.

Where feasible, a peace officer shall, prior to the use of force, make reasonable efforts to identify himself or herself as a peace officer and to warn that deadly force may be used, unless the officer has reasonable grounds to believe that the person is aware of those facts.

A peace officer shall not use deadly force against a person based on the danger that the person poses to himself or herself if a reasonable officer would believe the person does not pose an imminent threat of death or serious bodily injury to the peace officer or to another person.

A peace officer shall not use deadly force against a person who is suspected of committing a property offense, unless that offense is terrorism or unless deadly force is otherwise authorized by law.

"Deadly force" means any use of force that creates a substantial risk of causing death or serious bodily injury, including, but not limited to, the discharge of a firearm.

A threat of death or serious bodily injury is "imminent" when, based on the totality of the circumstances, a reasonable officer in the same situation would believe that a person has the present ability, opportunity, and apparent intent to immediately cause death or serious bodily injury to the peace officer or another person. An imminent harm is not merely a fear of future harm, no matter how great the fear and no matter

how great the likelihood of the harm, but is one that, from appearances, must be instantly confronted and addressed.

The authority to use physical force conferred on peace officers is a serious responsibility that shall be exercised judiciously and with respect for human rights and dignity and for the sanctity of every human life.

Peace officers shall use deadly force only when reasonably necessary in defense of human life. In determining whether deadly force is reasonably necessary, officers shall evaluate each situation in light of the particular circumstances of each case and shall use other available resources and techniques, if reasonably safe and feasible to a reasonable officer.

The decision by a peace officer to use force shall be evaluated from the perspective of a reasonable officer in the same situation, based on the totality of the circumstances known to or perceived by the officer at the time of the decision, rather than with the benefit of hindsight, and that the totality of the circumstances shall account for occasions when officers may be forced to make quick judgments about using force.

When a sworn officer, either on- or off-duty, uses any measure of force, by a firearm or any other means, beyond officer presence and handcuffing a compliant individual, the sworn officer will:

- Ensure the physical condition of the person(s) is evaluated. First aid will be rendered and emergency medical aid summoned, as appropriate.
- Complete a Rend Lake College Police Department Incident Report classifying the incident as Officer Use of Force.
  - Every Officer involved in any Use of Force encounter will complete a Written Report w/narrative and a Use of Force Report.
  - The Primary/Contact Officer will prepare the Incident Report w/narrative and the Use of Force Report along with any other required documentation.
  - The Back-up/Support Officer(s) will prepare a Supplementary Report w/narrative and the Use of Force Report along with any other required documentation to be attached to the Incident Report.

The Rend Lake College Chief of Police and/or Deputy Chief will review the Incident Report, any Supplementary Reports, and any other documents and media related to the incident and forward this material to the Rend Lake College President for review.

# APPROVAL OF REVISIONS TO JOB DESCRIPTIONS

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To revise job descriptions as presented, effective June 10, 2025.

**RATIONALE:** These job description revisions are needed to better meet the needs of the institution.

**EFFECTIVE DATE:** June 10, 2025

## **Specialist – Marketing (Part-Time)**

### **JOB DESCRIPTION**

**POSITION TITLE:** Specialist – Marketing (Part-Time)  
**DEPARTMENT:** Marketing & Communications  
**REPORTS TO:** Director – Marketing & Communications  
**SUPERVISES:** Student Workers  
**DATE:** 06/10/2025

### **ESSENTIAL FUNCTIONS**

1. Assist with generation of marketing and promotional materials necessary to provide information to the general public about the college, its services and functions through the use of appropriate media outlets and delivery platforms.
2. Work with Marketing & Communications staff, consulting with other departments as needed, to update, refresh and push relevant content to the college's website.
3. Assist with content generation for the college's various social media platforms.
4. Perform graphic design work, including the creation of flyers, digital display graphics, marketing / recruitment materials and other projects.
5. Assist with maintenance of the department's lead generation efforts.
6. Assist departmental staff with video production for the web and other avenues as needed.
7. Produce features on students, faculty, staff, alumni and others associated with Rend Lake College, as directed.
8. Assist with video footage and still photos at college events, special functions, athletic events and ceremonies.

### **OTHER FUNCTIONS**

9. Assist the Director of Marketing & Communications with additional marketing efforts as directed.
10. Facilitate the department's in-house printing duties.
11. Perform other duties as assigned.

### **ENVIRONMENT**

Works in an office setting, works overtime as necessary. Some evening and weekend work is required.

### **DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required for the referenced position.

## Controller

### JOB DESCRIPTION

**POSITION TITLE:** Controller  
**DEPARTMENT:** Business Office  
**REPORTS TO:** VP – Finance & Auxiliary Services  
**SUPERVISES:** ~~Accountant – Business Office~~, Accountant – Payroll & Financial, ~~Specialist- Business Office~~, ~~Specialist – Accounts Receivable~~, Specialist – Accts. Pay/Purchasing, ~~Specialist – Business Office (Part-Time)~~  
**STATUS:** Active  
**DATE:** ~~10/08/2024~~ 6/10/2025

### ESSENTIAL FUNCTIONS

1. ~~Provide leadership for the Business Office and its emphasis on cost-effectiveness and efficiency of operation throughout the college.~~ Supervise general business functions of the Business Office including payroll and accounts payable/purchasing.
2. Prepare, enter, and maintain journal entries for the College as needed.
3. Establish and maintain a proper system of accounting, purchasing, inventory control, payroll, financial and budgetary control.
4. Cross train in payroll processing and serve as back-up to Accountant – Payroll & Financial as needed.
5. Serve as accountant for the Rend Lake College Foundation.
6. Assist in the entry to and maintenance of the general ledger chart of accounts.
7. Prepare monthly financial statements, and year-end reports, and Uniform Financial Reporting Statements.
8. Supervise assigned duties of subordinate positions.
9. Prepare local, state, and federal reports on a timely basis.
10. Provide financial analysis data to college administrative offices.
11. Maintain budgetary control and review of College account lines.
12. Perform financial instrument management functions.
13. ~~Assist with general liability, property, and other insurance of the college.~~
14. Monitor ~~grant~~ expenditures, billings, and reports.
15. Manage the budget for the Business Office.
16. Understand and communicate college policies and procedures as it relates to business functions.
17. ~~Enter and maintain charge/credit code tables in college ERP.~~
18. ~~Process 1098-T forms.~~
19. Serve as liaison with external auditors and facilitate annual external audit.

### OTHER FUNCTIONS

20. Participate in general Business Office functions
21. Recommend the selection, assignment, retention, and termination of personnel responsible to the Controller.
22. Respond to and adjust grievances of subordinates.
23. Recommend approval of leaves for appropriate staff.
24. Assist other Business Office staff members.
25. Perform other duties as assigned.

### ENVIRONMENT

Works in an office setting. Works a standard work week with extended hours necessary to complete necessary functions.

### DISCLAIMER

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

**Controller (continued)**

	<b>Academic Support</b>	<b>Administrative</b>	<b>Clerical</b>	<b>Custodial / Maintenance</b>	<b>Professional / Technical</b>	<b>Supervisory</b>	<b>Teaching Faculty</b>
<b>Tenure Track (Y/N)</b>		<b>N</b>					
<b>Grant Funded (Y/N)</b>		<b>N</b>					
<b>Full Time/Part Time (FT/PT)</b>		<b>FT</b>					
<b>Perm/Temp*</b>		<b>Perm</b>					
<b>Exempt/Non-exempt</b>		<b>Exempt</b>					
<b>Exemption Classification</b>		<b>Administrative</b>					

\* Temp = a) grant funded or b) ending date is known

Coach – CTE Mentor/Success

## **JOB DESCRIPTION**

**POSITION TITLE:** Coach - CTE Mentor/Success  
**DEPARTMENT:** Career & Technical Education  
**REPORTS TO:** ~~VP – CTE and Student Support~~ Appropriate Division Dean  
**SUPERVISES:** N/A  
**STATUS:** Active  
**DATE:** 4/1/2024 6/10/2025

### **ESSENTIAL FUNCTIONS**

1. Serve as the point of contact for students interested in specific career & technical education programs.
2. Build relationships with assigned CTE students by serving as the primary source of on-campus support.
3. Assist assigned CTE students in educational and career planning through one-on-one meetings to assess student needs and challenges.
4. Assist assigned CTE students with enrollment and financial aid processes and procedures.
5. Develop individualized student success plans for degree completion.
6. Monitor academic progress and intervene frequently to provide assigned students with support strategies/resources to enhance the student's ability to complete and persist.
7. Respond to early-alerts in a timely fashion. Engage with faculty and staff to determine the best means to serve the individual student need.
8. Assist students in planning for successful transfer to a 4-year institution or to the workforce.
9. Network with institutional faculty/staff, other mentors, and other professionals to best support students and make appropriate referrals.

### **OTHER FUNCTIONS**

10. Create clear and concise case notes which accurately document student interactions within a college-designated system.
11. Maintain understanding of curriculum, prerequisites, and general graduation requirements as established.
12. Complete all required administrative tasks associated with job duties as assigned.
13. Act as an advocate for Rend Lake College.
14. Performs other duties as assigned.

### **ENVIRONMENT**

Works in an office setting. Works a standard work week with compensatory or overtime as necessary and approved in advance. Travel and evening hours will be required.

### **DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

**Coach - CTE Mentor/Success (Continued)**

	<b>Academic Support</b>	<b>Administrative</b>	<b>Clerical</b>	<b>Custodial / Maintenance</b>	<b>Professional / Technical</b>	<b>Supervisory</b>	<b>Teaching Faculty</b>
Tenure Track (Y/N)	<b>N</b>						
Grant Funded (Y/N)	<b>Y</b>						
Full Time/Part Time (FT/PT)	<b>FT</b>						
Perm/Temp*	<b>Temp</b>						
Exempt/Non-exempt	<b>Non-Exempt</b>						
Exemption Classification	<b>N/A</b>						

*\*Temp = a) grant funded or b) ending date is known*

Specialist – CTE Support & Grants

### **JOB DESCRIPTION**

**POSITION TITLE:** Specialist- CTE Support and Grants  
**DEPARTMENT:** CTE & Student Support  
**REPORTS TO:** ~~VP – CTE and Student Support~~ **Director- Grant Management**  
**SUPERVISES:** N/A  
**STATUS:** Active  
**DATE:** ~~1/1/2024~~ **6/10/2025**

### **ESSENTIAL FUNCTIONS**

1. Organize and maintain CTE files and financial reports.
2. Maintain confidentiality.
3. Assist in coordinating special events and supportive services relevant to CTE.
4. Assist Director- Perkins & CTE with related requirements and in promoting gender equity, diversity inclusion, and participation in non-traditional careers.
5. Attend relevant meetings and conference.
6. Ensure compliance with CTE specific grants as assigned.
7. Track expenditures, submit reports, process reimbursement requests, compile evaluation data, and other duties as assigned.
8. Assist with coordination and setup of advisory board meetings.
9. Actively participate in and assist in the coordination of department activities and recruitment.
10. Maintain a general knowledge of RLC programs, policies, procedures and personnel.
11. Compile reports, surveys, evaluations, reconcile financial reports and other required documentation.
12. Maintain and track CTE grant files and documents.
13. Assist CTE divisions with tasks as assigned.
14. Process purchase orders as needed.
15. Ensure compliance with any CTE specific grants as assigned.
16. Work with CTE grant managers as needed.
17. Serve on CTE grant steering committees as assigned.

### **OTHER FUNCTIONS**

18. Assist in development of CTE curriculum.
19. Coordinate travel arrangements for department.
20. Update and revise information relative to the department.
21. Compose correspondence as necessary.
22. Perform other duties as assigned.

### **ENVIRONMENT**

Works in an office setting. Works a standard work week with compensatory or overtime as necessary and approved in advance.

### **DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

**Specialist – CTE Support (Continued)**

	<b>Academic Support</b>	<b>Administrative</b>	<b>Clerical</b>	<b>Custodial / Maintenance</b>	<b>Professional / Technical</b>	<b>Supervisory</b>	<b>Teaching Faculty</b>
Tenure Track (Y/N)	<b>N</b>						
Grant Funded (Y/N)	<b>N</b>						
Full Time/Part Time (FT/PT)	<b>FT</b>						
Perm/Temp*	<b>Perm</b>						
Exempt/Non-exempt	<b>Non-exempt</b>						
Exemption Classification	<b>N/A</b>						

\*Temp = a) grant funded or b) ending date is known

Technician – Computer / Information Systems

**JOB DESCRIPTION**

**POSITION TITLE:** Technician – Computer / Information Systems  
**DEPARTMENT:** Information Technology  
**REPORTS TO:** Coordinator-Computing and AV Services and/or Specialist – Information Systems, as directed  
**SUPERVISES:** Part-time Computer Technicians & Student Workers  
**STATUS:** Active  
**DATE:** ~~2/14/2023~~ 6/10/2025

**ESSENTIAL FUNCTIONS**

1. Diagnose and resolve computer hardware, software and network problems.
2. Compile images for computer configurations.
3. Deploy new computers as directed and assist with inventory maintenance and control.
4. Connect computers to the campus local area network.
5. Install computer software programs, service patches and updates.
6. Learn new software and systems to assist with computer management and deployment as needed.
7. Maintain documentation on processes, improvements, and ticket resolutions.
8. Train faculty, staff and student workers to use technology supported by the IT department.
9. Assist with security and compliance processes and procedures.
10. Assist with installation, maintenance, and troubleshooting of campus LAN, wireless, and network devices.
11. Manage antivirus software on servers and client machines.
12. Assist with server administration functions as requested.
13. Assist with management and support of printing, faxing, and scanning functions.

**OTHER FUNCTIONS**

14. Provide assistance with distance learning and audiovisual equipment and systems when necessary and as directed.
15. Keep abreast of developments in the field, and work with IT staff to recommend professional development activities.
16. Perform other duties as assigned.

**ENVIRONMENT**

Primarily works in an office setting. Some tasks may require the use of a ladder and small hand or power tools. Works a standard work week with compensatory or overtime as necessary and approved in advance.

**DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

Technician – Computer **Information Systems** (Continued)

	Academic Support	Administrative	Clerical	Custodial / Maintenance	Professional / Technical	Supervisory	Teaching Faculty
Tenure Track (Y/N)					N		
Grant Funded (Y/N)					N		
Full Time/Part Time (FT/PT)					FT		
Perm/Temp*					Perm		
Exempt/Non-exempt					Non-exempt		
Exemption Classification					N/A		

\* Temp = a) grant funded or b) ending date is known

**APPROVAL OF REVISIONS TO  
BOARD POLICY & *PROCEDURE* 3.1115 –  
STIPENDS**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve revisions to current Board Policy & *Procedure* 3.1115 – Stipends, as presented, to be effective June 10, 2025.

**RATIONALE:** The stipend list reflects revisions to better meet the needs of the college.

**EFFECTIVE DATE:** June 10, 2025

### 3.1115 Stipends

#### POLICY

Stipends may be awarded for performance of duties which are not included in contractual job descriptions and that are outside the scope of an employee's regular job duties. Hours worked in stipend positions are not paid on a per hour basis and do not count toward full-time status. Due to the nature of some of the duties involved with a stipend position, the Board of Trustees may choose to limit the hours worked per fiscal year for specified positions.

The Board of Trustees approves the creation of the position and the amount of the stipend. The President of the College is authorized to appoint personnel to stipend positions and at the end of the appointment period to remove personnel from such positions or terminate the positions. The President may, with Board approval, terminate a stipend position with or without cause at any time during the appointment term.

#### PROCEDURE

Letters of appointment to stipend positions will be issued by the President. An appointment to a stipend position is for one year or less and does not imply continuous employment. Stipends will be paid throughout the fiscal year and prorated as needed for partial years. The Board of Trustees will be provided an annual report of stipend positions and appointments at the July meeting.

Stipend may be:

POSITION	STIPEND	MAX HOURS WORKED PER FISCAL YEAR	PERSON RECEIVING STIPEND
Archery Coach	\$9,800	650	Donnie Millenbine
Archery Assistant Coach	\$5,000	330	Dave Oxford
Assessment or Dual Credit Mentor(s)/Reviewer(s)	\$100per semester		Multiple
Athletic Director	\$14,000		Tim Wills
Chocolate Factory Facilitator	\$10,000		Jeff Fairbanks
Coordinator Of CNA	\$4,500		Sarah Hopfinger
EMT / Paramedic Medical Director	\$3,000		Christie Foster
EMT / Paramedic Program Director	\$3,000		Robert Hyman
E-Sports Sponsor/Coach	\$4,000		OPEN
<b>**ENTREPRENEURSHIP COORDINATOR</b>	<b>3 EQUATED LOAD HOURS PER SEMESTER</b>		<b>MARK JORND</b>
<del>Intern Lead Child Care Provider (Children's Center)</del>	<del>\$1,500</del>		<del>Rene Crouse</del>
Lab Manual Developer	\$500 per manual + \$100 per lab activity		
<del>Learning Community Facilitator</del>	<del>\$5,000</del>		<del>Jeannie Mitchell</del>
Men's Baseball Assistant Coach	\$12,000	800	OPEN
<del>Men's Baseball Coach</del>	<del>\$18,000</del>	<del>1,200</del>	<del>Chris Modellmog</del>

Men's Basketball Assistant Coach	\$12,000	800	Nick Boone
Men's Golf Coach	\$12,000	800	Corey Phillips
Mine Training Coordinator	\$3,000		Don McBride
<del>Mobile Training Unit Coordinator</del>	<del>\$3,000</del>		<del>Justin Spencer</del>
Online Quality – Reviewer(s)	\$50		Multiple
<b><u>OSHA Coordinator</u></b>	<b><u>\$2,500</u></b>		<b><u>John C. Maxwell</u></b>
Smart Start Workforce Grant Expert	\$11,690		Courtney Hatcher
Smart Start Workforce Grant Technical Assistant	\$5,010		Ashley Baldrige
Softball Coach	\$18,000	1,200	Matt Knox
<b><u>**SUSTAINABILITY AND RENEWABLE ENERGY COORDINATOR</u></b>	<b><u>\$5,000</u></b>		<b><u>LYNNE FRENCH</u></b>
Trap Shooting Coach	\$18,000	1,200	Dennis “Doc” Lynch
Women's Basketball Coach	\$18,000	1,200	Mike Helton
Women's Basketball Assistant Coach	\$12,000	800	Mariah Fleming
Women's Golf Coach	\$12,000	800	James Gray
Women's Volleyball Coach	\$18,000	1,200	Reginald Bateman

**\*\* PENDING BOARD APPROVAL UNDER PERSONNEL TO CREATE THIS POSITION**

**APPROVAL OF REVISIONS TO REND LAKE COLLEGE  
BOARD *POLICY & PROCEDURE* 5.1215 – TRAVEL  
REIMBURSEMENT  
(FIRST READING)**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve revisions to current Board *Policy & Procedure* 5.1215 – Travel Reimbursement as presented, first reading, effective July 08, 2025.

**RATIONALE:** Revisions to this procedure are needed to better align with IRS guidelines.

**EFFECTIVE DATE:** July 08, 2025

## 5.1215 Travel Reimbursement

### POLICY

#### Administrative Staff

Reimbursement for expenses incurred for travel connected with attendance at meetings, conventions and other college business will be made in the following manner:

1. Travel to conferences and meetings must be approved in advance by the appropriate Dean or PELT member.
2. The Accounts Payable Department will be responsible for making flight or train arrangements using the college credit card. After an employee is given permission to travel, the employee should contact the Accounts Payable Department to arrange a time to meet to purchase tickets online in the Accounts Payable Specialist's office. The Accounts Payable Department will be responsible for securing the most reasonable and cost-effective travel arrangements. The maximum amount of reimbursement for travel expenses will be at the lesser cost of either the mileage associated with travel to and from the event if the use of a personal car has been approved by the applicable PELT member, the costs for the expense of a train ticket at a reasonable time and location, or a flight secured at a reasonable time and location and which is the most cost-effective. Once the travel arrangements have been made, the AP Specialist will instruct the employee to create a requisition /purchase order for the cost. As much advanced notice as possible should be given to aid in obtaining the most equitable pricing.
3. For vehicle travel, employees are required to use a College-owned vehicle if a vehicle is available. If an employee chooses to use the employee's own vehicle when a College-owned vehicle is available, then the employee will not be entitled to mileage reimbursement unless permission is received from the applicable PELT member. If a personal vehicle is used, reimbursement for mileage will be at a rate equal to the IRS mileage reimbursement rate and will be paid in accordance with Rend Lake College Policy 5.1505 (Vehicle Usage for College Travel).
4. Arrangements for lodging, meals, rental vehicles, and registration expenses will be arranged by individual employee or department in advance whenever possible through standard purchasing procedures. When making lodging reservations, the employee / department will be responsible for securing the most reasonable and cost-effective accommodations.

The employee may also request a cash advance and / or use a personal credit card to make hotel reservations. The employee / department will be responsible for ensuring that the arrangements were made in the most reasonable and cost-effective manner possible. Reimbursement for the expenses will follow the established procedure.

Reimbursement for lodging will be paid at the single-room rate and may include up to one day prior to the meeting and one day following the meeting. Meal and incidental expenses will be paid at the applicable maximum per diem Federal Rates (other assumable expenses must be accompanied with receipts). A complete listing of all per diem rates and corresponding meal allocations on a per city basis can be found online. Internal Revenue Service guidelines stipulate that if the city to which the employee traveled does not appear on the established list, individuals are to use the standard per diem rate allocations. Meal and incidental expenses may include up to one day prior to the meeting and one day following the meeting. Travel reimbursements which are subject to lower grant limitations may be reimbursed at those lower limitations. Per diem rates and regulations for meals and incidentals are as follows:

Breakfast: Payable when an employee is in travel status and leaves the college or residence (if reporting directly to the destination) at or before 6:00 a.m.

Lunch: Payable when an employee is on travel status and leaves the college at or before 10:00 a.m.

Dinner: Payable when an employee is on travel status and arrives back at the college or residence (if reporting directly from destination) at or after 7:00 p.m.

(The established meals and incidentals allotment includes and defines incidental expenses as tips for porters, baggage carriers, bellhops, hotel maids, hotel servants in foreign countries, and stewards or stewardesses and others on ships.) Other associated travel costs such as parking and cab fares are to be accompanied by a receipt.

No per diem meal is allowed if the meal is included in a conference registration fee. Per diem meal allowances are only allowed if they are ordinary and necessary expenses of traveling away from home for business purposes. Traveling away from home must meet the following Internal Revenue Service guidelines: 1) Your duties require you to be away from the general area of your tax home (Rend Lake College) substantially longer than an ordinary day's work and 2) You need to get sleep or rest to meet the demands of your work while away from home. Receipts do not have to be submitted for meal per diem.

In the event that an employee requests reimbursement for meals during a meeting with a client(s) (i.e. recruits, community members, campus visitors, etc.), reimbursements will be based upon actual meal charges and an itemized receipt showing what was purchased must be submitted for payment. No request for reimbursement will be accepted if the receipt includes charges for alcoholic beverages.

Reimbursement for entertainment expenses (which includes but is not limited to shows, amusements, theaters, sporting events, or any other place of public or private entertainment) is prohibited.

The maximum allowable reimbursement for travel related expenses are as follows:

Type of Expense	Maximum Allowable Reimbursement
Mileage	IRS mileage reimbursement rate
Lodging	\$100 above the applicable CONUS Per Diem Rate (Actual; receipt required)
Meals & Incidentals	Applicable CONUS Per Diem Rate
Meal expense incurred during College-related business meetings	Actual (receipt required)
Commercial Carrier	Most reasonable and cost effective (receipt required)
Train or Bus	Most reasonable and cost effective (receipt required)
Parking, Taxi, Tolls, etc.	Actual (receipt required)
Conference / Registration Fees	Actual (receipt required)

In the event that an employee's travel expenses exceed the allowable limits, the expenses will be approved by roll call vote at an open meeting of the Board of Trustees.

The travel expense requisition / purchase order shall be submitted ten (10) days from the date of travel, or no later than the end of the month. Approval by the Vice President of Finance and Auxiliary Services will be required for travel expense vouchers that are not submitted within thirty (30) days of the date of travel. **Under no circumstance will travel expense vouchers be**

**reimbursed if submitted beyond sixty (60) days of the date of travel.** Accounts Payable may reduce approved travel expense vouchers and expense checks with amounts outstanding from prior advances for the traveler for the net amount due.

**Part-time Employees**

Part-time employees will not be reimbursed for mileage associated with travel costs to and / or from either their home site or to and / or from their primary work location. Any exception to this procedure must have the approval of both the President and the Vice-President of Finance and Auxiliary Services.

**APPROVAL OF REVISIONS TO REND LAKE  
BOARD *POLICY & PROCEDURE* 2.1720 –  
COMMUNITY USE OF COLLEGE FACILITIES  
(FIRST READING)**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve revisions to current Board *Policy & Procedure* 2.1720 – Community Use of College Facilities as presented, first reading, effective July 08, 2025.

**RATIONALE:** These revisions are needed to better meet the needs of the college.

**EFFECTIVE DATE:** July 08, 2025

## 2.1720 Community Use of College Facilities

### POLICY

Rend Lake College allows the use of its facilities by outside entities. However, in all cases, the College reserves the right to approve or disapprove any event and to cancel any reservation at any time. Outside entities using College facilities must follow all College policies including, but not limited to, the following:

- Under the direction of the Board of Trustees, per Illinois Community College Act 235 ILCS 5/6-15, alcoholic beverages may be delivered to and sold or served on campus for receptions, cultural events, conferences or convention type activities provided that:
  - The alcoholic beverages are sold or served only at an event authorized by the College President.
  - The alcoholic beverages are limited to participants attending receptions, cultural events, conferences or convention type activities (non-student related activities).
  - Alcohol usage and consumption is compliant with the “Terms and Conditions” provided with the facilities contract.
- The College reserves the right to alter or change fees without prior notification to the general public.
- The College reserves the right to alter or change the facilities that are available for use by the general public without prior notification to the general public.
- Because of specialized equipment in the Theater and Event Center, or if specialized equipment is required in other facilities, the College may require the presence of College trained personnel; additional fees may be incurred by the User.
- Laptop computers, smart phones, tablet computers or other devices may not be connected to the college network.
- All entities using College facilities will be required to complete a Rend Lake College Use of Facilities Agreement form, sign a Terms and Conditions form, and provide proof of insurance, either through an existing policy or through the purchase of a special events policy **naming Rend Lake College as the venue that covers covering** the scope of the event. The amount of liability coverage must meet or exceed \$1,000,000 **for a business, and \$100,000 for an individual user.** The President may waive the requirement to provide proof of insurance at their discretion.
- The College reserves the right to cancel the reservation if the fee balance is not submitted to the college at least three business days prior to the event.
- Fees for damages to Rend Lake College equipment or facilities will be charged to the User.

The following procedures are established to ensure compliance.

### PROCEDURE

The College will not confirm reservations for an event occurring between the dates of January 1 and August 15 prior to the preceding October 1, and for the dates August 16 and December 31 prior to March 1.

Facility scheduling will be done through the President’s Office or appointed, trained personnel.

Event Center Conference Room reservations will require a \$500.00 non-refundable booking fee. All other facility reservations will require a \$25 non-refundable booking fee payable at the time of the reservation. Booking fee will be applied toward the total bill due. The Rend Lake College Use of Facilities Agreement

form, proof of insurance and fee balance must be received at least three business days prior to the event to avoid cancellation.

The following fee schedule is established for the use of facilities, equipment, and/or personnel. Fees may be waived by the President or designee for governmental or educational agencies, individual groups or organizations that have a working relationship with the College or its Foundation, or as deemed appropriate.

<b><u>Facility Fees:</u></b>	<b><u>First Hour</u></b>	<b><u>Each Add'l Hour</u></b>
Theatre	\$100.00	\$50.00
Gymnasium	\$100.00	\$50.00
Rec Center	\$100.00	\$50.00
Computer Lab	\$30.00	\$15.00
Pat Kern Private Dining Area	\$30.00	\$15.00
Classrooms and Other Facilities	\$20.00	\$10.00
Warrior Lounge	\$75.00	\$25.00

**S.I.L Manufacturing Academy (SIMA)**

- **Classroom** **\$100.00** **\$50.00**
- **Bay area** **\$250.00** **\$100.00**
- **Special events – will be determined by the President or their designee**

**Agronomy Innovation Center (AIC)**

- **Classroom** **\$100.00** **\$50.00**
- **Bay area** **\$250.00** **\$100.00**
- **Special events – will be determined by the President or their designee**

Event Center

- Conferences and Meetings \$250.00 \$100.00 (up to \$1,000 max/ day)
- Special Events (weddings, receptions, etc.) – will be determined by the President or their designee
- A refundable \$500 damage deposit will be required for special events (weddings, receptions, etc.) held in the Event Center.

Educational Partners (classroom) \$175 per credit hour per course

**Specialty Fees (when applicable):**

AV/Computer Technician Fee	\$30.00/hour
Security Fee	\$30.00/hour
Event Coordinator Fee	\$30.00/hour
Event Center Cleaning Fee	\$100 flat fee per use

(Licensing fees for videoconferences, webinars, etc. are the **sole** responsibility of the individual, group or organization)

**APPROVAL OF  
2025 – 2026 HANDBOOKS  
(TO BE PROVIDED)**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve the following 2025-2026 Handbooks as provided:

RLCF Children's Center

**RATIONALE:** The provided Handbooks have been updated to reflect revisions to board policy & procedure and/or updates to processes that have changed within the program.

**EFFECTIVE DATE:** June 10, 2025

# RATIFY AWARD FOR PURCHASE OF VAN FOR COLLEGE FLEET

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To ratify the award for the purchase of a 2025 Chrysler Voyager LX Van for the college fleet for the amount of \$40,092.70 (including fees).

**RATIONALE:** In response to the advertisements for competitive bids, we received the following bids. Based on the bid specifications, Greg Weeks Benton, Inc was the low bidder. Prices include fees.

LeMond's Chrysler Center	Fairfield, IL	\$42,055.86
<b>Greg Weeks Benton INC</b>	<b>Benton, IL</b>	<b>\$40,092.70</b>

**Effective Date:** June 10, 2025

# APPROVAL OF 2025-2026 TREASURER'S BOND

*Rend Lake College Board of Trustees*

June 10, 2025

**RECOMMENDATION:** To approve a revision to the amount of coverage needed under a surety bond for Rend Lake College District No. 521 as required by Illinois statute for Fiscal Year 2026.

**RATIONALE:** 110 ILCS 805/3-19 requires that the College execute and obtain a surety bond from a recognized agent for the Treasurer of the district. The amount required must be for an amount no less than 25% of the total of all bonds, notes, mortgages, moneys, and effects of which the Treasurer is to have custody. After a review of the current cash balances, investments held, and bonds outstanding it has been determined that the College needs a surety bond in an amount no less than \$17,720,376.50 to meet the legal requirement for the protection of the District's counties and the State of Illinois.

**EFFECTIVE DATE:** July 1, 2025

REND LAKE COLLEGE BOARD OF TRUSTEES  
COMMUNITY COLLEGE TREASURER'S BOND

Community College District No. 521 (Rend Lake College) Counties of Franklin, Hamilton, Jefferson, Perry, Wayne, White, Washington, Williamson, and State of Illinois

Known By All Here Present: That I, John David Ralph Gulley, am held and firmly bound, jointly and severally, unto the Board of Trustees of Illinois Community College District No. 521 (Rend Lake College) Counties of Franklin, Jefferson, Hamilton, Perry, Wayne, White, Washington, and Williamson, and State of Illinois, in the penal sum of \$17,720,376.50 for payment of which I bind myself, and my heirs, executors, and administrators firmly by these present.

In witness whereof, we have hereunto set our hands and seals this 10th day of June, 2025. The condition of this obligation is such that if John Gulley, Treasurer in the District, aforesaid, faithfully discharges the duties of his office according to law, and shall deliver to his successor in office, after that successor has qualified by giving bond as provided by law all monies, books, papers, securities, and property, which shall come into his hand or control, as such treasurer, from the date of his bond up to the time that his successor has qualified as treasurer, by giving such bonds as is required by law, then this obligation to be void; otherwise to remain in full force and virtue.

Signed:

\_\_\_\_\_  
John Gulley  
Treasurer, Rend Lake College

Approved and accepted by the Board of Trustees of Illinois Community College District No. 521 (Rend Lake College) Counties of Franklin, Jefferson, Perry, Hamilton, Wayne, White, Washington, and Williamson, and State of Illinois.

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Secretary

COMMUNITY COLLEGE TREASURER'S BOND  
ILLINOIS-CORPORATE SURETY FORM

BOND NO. 0023091  
PREMIUM AMOUNT \$11,095.00  
AUTHORITY REFERENCE NO.  
B1284RE241444A

STATE OF ILLINOIS,  
ss,  
Jefferson County( or Counties)

We, John David Ralph Gulley, as Principal, and LYNDON SOUTHERN INSURANCE COMPANY as Surety, are obligated, jointly and severally, to the Rend Lake Comm College #521, County (or Counties) of Jefferson and State of Illinois in the penal sum of Twelve million and two hundred and fifty thousand and no/100ths----- Dollars ( \$12,250,000), for the payment of which we obligate ourselves, our heirs, executors and administrators.

IN WITNESS WHEREOF, we have set our hands and seals, this 28th day of May, 2025.  
This bond to be effective 7/01/25 until cancelled.

THE CONDITION OF THIS OBLIGATION IS SUCH, that if John David Ralph Gulley, Treasurer in the district above stated, faithfully discharges the duties of his or her office, according to law, and delivers to his or her successor in office, after that successor has qualified by giving bond as provided by law, all moneys, books, papers, securities and property, which shall come into his or her possession or control, as such Treasurer, from the date of his or her bond to the time that his or her successor has qualified as treasurer, by giving such bond as required by law, then this obligation to be void; otherwise to remain in full force and effect.

Approved and accepted by:

\_\_\_\_\_  
Principal  
Lyndon Southern Insurance Company  
Surety  
*Erica L. Sandner*  
BY: \_\_\_\_\_  
Brokers' Risk, a subsidiary of  
One80 Intermediaries, Inc. - Program Administrator

STATE OF ILLINOIS,  
ss,  
\_\_\_\_\_ COUNTY, I, \_\_\_\_\_  
hereby certify that \_\_\_\_\_ who is personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged they signed, sealed and delivered said instrument as their free and voluntary act for the uses and purposes as therein set forth.  
Given under my hand and \_\_\_\_\_ seal, this  
\_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_.

Approved and accepted by:

Board of Community College District No \_\_\_\_\_ County (or Counties) of Jefferson and State of Illinois.

BY: \_\_\_\_\_  
Chairman 42 Secretary



**This Bond** is effected with Lyndon Southern Insurance Company.

**This Bond** is issued in accordance with the limited authorization granted to the Program Administrator by Lyndon Southern Insurance Company (hereinafter called the “Company”).

**The Bond Holder** is requested to read this Bond, and if it is not correct, return it immediately to the Program Administrator for appropriate alteration.

The Program Administrator issuing this Bond Insurance is:



Brokers' Risk, a Subsidiary of One80 Intermediaries  
333 West Wacker Drive, Suite 1200 • Chicago, Illinois 60606-1731  
Telephone: 312-906-8111 Fax: 312-906-8116  
Email: BRK-Claims@one80.com

The Program Administrator acts as agent for the Company in respect of this bond.

All inquiries and complaints regarding this Bond should be addressed to the Program Administrator.



**Lyndon Southern Insurance Company**  
10751 Deerwood Park Blvd. Ste 200  
Jacksonville, Florida 32256  
Toll Free: 800-888-2738

**Lyndon Southern Insurance Company**  
10751 Deerwood Park Blvd. Ste 200  
Jacksonville, Florida 32256

## INSURANCE PROVISIONS

- 1. Program Administrator Not Insurer.** The Program Administrator is not an Insurer or Surety hereunder and neither is nor shall be liable for any loss or claim whatsoever. The Surety hereunder is Lyndon Southern Insurance Company.
- 2. Service of Suit.** It is agreed that in the event of failure of the Company to pay any amount claimed to be due hereunder, the Company, at the request of the Bond Holder, will submit to the jurisdiction of a court of competent jurisdiction within the United States. Nothing in this clause constitutes or should be understood to constitute a waiver of the Company's right to commence an action in any court of competent jurisdiction in the United States, to remove an action to a United States District Court, or to seek a transfer of a case to another court as permitted by the laws of the United States or any State in the United States. In the event of any litigation arising out of the Insurance hereunder, the Director of the Illinois Department of Insurance and its successors in office are hereby appointed agents to accept service of process on behalf of the Company.
- 3. Insured's Insolvency.** The insolvency or bankruptcy of the Bond Holder shall not release the Company from its obligations under this Bond.
- 4. Complaints.** If you have any complaints concerning your Bond, please contact the Program Administrator. If it is unable to resolve the matter, you may contact Lyndon Southern Insurance Company. You may also seek the assistance of the Illinois Department of Financial and Professional Regulation, Department of Insurance, 320 W. Washington Street, Springfield, Illinois 62767-0001.
- 5. Attached Conditions Incorporated.** This Bond is made and accepted subject to all provisions, conditions and warranties set forth herein, attached, or endorsed, all of which are to be considered incorporated herein. However, any provision herein that is contrary to the requirements of 105 ILCS 5/8-2 or that causes the Regional Superintendent to reject the filing of this Bond shall be invalid and have no force or effect; any invalid provision shall be severed from this Bond but all other provisions of this Bond shall remain in full force and effect.
- 6. War and Civil War Exclusion Clause.** Notwithstanding anything to the contrary contained herein this Bond does not cover Loss or Damage directly or indirectly occasioned by, happening through or in consequence of war, invasion, acts of foreign enemies, hostilities (whether war be declared or not), civil war, rebellion, revolution, insurrection, military or usurped power or confiscation or nationalization or requisition or destruction of or damage to property by or under the order of any government or public or local authority.
- 7. Cancellation Clause.** Notwithstanding anything contained in this Bond to the contrary this Bond may be cancelled by the Obligee at any time by written notice or by surrendering of this Contract of Bond. This Bond may also be cancelled by or on behalf of the Company by delivering to the Obligee or by mailing to the Obligee, by registered, certified or other first class mail, at the Obligee's address as shown in this Bond, written notice stating when, not less than 10 days thereafter, the cancellation shall be effective. The mailing of notice as aforesaid shall be sufficient proof of notice and this Bond shall terminate at the date and hour specified in such notice.  
If this Bond shall be cancelled by the Obligee, the Company shall retain the customary short rate proportion of the premium hereon, except that if this Bond is on an adjustable basis, the Company shall receive the Earned Premium hereon or the customary short rate proportion of any Minimum Premium stipulated herein, whichever is the greater.  
If this Bond shall be cancelled by or on behalf of the Company, the Company shall retain the pro rata proportion of the premium hereon, except that if this Bond is on an adjustable basis, the Company shall receive the Earned Premium hereon or the pro rata proportion of any Minimum Premium stipulated herein, whichever is the greater.  
Payment or tender of any Unearned Premium by the Company shall not be a condition precedent to the effectiveness of Cancellation, but such payment shall be made as soon as practicable.  
If the period of limitation relating to the giving of notice is prohibited or made void by any law controlling the construction thereof, such period shall be deemed to be amended so as to be equal to the minimum period of limitation permitted by such law.
- 8. Sanction Limitation and Exclusion Clause.** The Company shall not be deemed to provide cover and the Company shall not be liable to pay any claim or provide any benefit hereunder to the extent that the provision of such cover, payment of such claim or provision of such benefit would expose the Company to any sanction, prohibition or restriction under United Nations resolutions or the trade or economic sanctions, laws or regulations of the European Union, United Kingdom or United States of America.
- 9. U.S. Nuclear Incident Exclusion Clause – Liability – Direct (Broad) (USA).** As per attached NMA 1256 form.



# Verification Certificate

This is to certify that Bond No. 30BSBJB5695 issued by the member company of The Hartford  
 subscribing this certificate, dated July 1, 2025  
 in the amount of Five Million Four Hundred Seventy Thousand Three Hundred Thirty-Seven  
 Dollars \$5,470,337.00  
 on behalf of John David Ralph Gulley, as Principal,  
 and in favor of Rend Lake Comm College #521, as Obligee,  
 covers an indefinite term which began on July 1, 2024, and ends with the cancellation of  
 said bond; that said bond is now in full force and effect and will continue in full force and effect until cancelled.

In the event of a default by the Principal, Hartford Fire Insurance Company shall be liable, limited to the penal sum of this bond, and only in the event that the amount of loss is in excess of the primary bond liability, extended by Lyndon Southern Insurance Company, via bond #0023091.

**ANNIVERSARY PREMIUM PERIOD:** July 1, 2025 - July 1, 2026

**Signed, Sealed, and Dated** June 4, 2025

Attest or Witness

Jessica Ciccone

Surety

Hartford Fire Insurance Company

By: Joelle L LaPierre (Seal)

Joelle L LaPierre, Attorney in fact



CC:

CC:

1030

# POWER OF ATTORNEY

Direct Inquiries, Bond Authenticity  
and Claims to:  
**THE HARTFORD**  
BOND, T-14  
One Hartford Plaza  
Hartford, Connecticut 06155  
[Bond.Claims@thehartford.com](mailto:Bond.Claims@thehartford.com)  
call: 888-266-3488 or fax: 860-757-5835

KNOW ALL PERSONS BY THESE PRESENTS THAT:

Agency Name: RSC INSURANCE BROKERAGE INC  
Agency Code: 30-721693

- Hartford Fire Insurance Company**, a corporation duly organized under the laws of the State of Connecticut
- Hartford Casualty Insurance Company**, a corporation duly organized under the laws of the State of Indiana
- Hartford Accident and Indemnity Company**, a corporation duly organized under the laws of the State of Connecticut
- Hartford Insurance Company of the Midwest**, a corporation duly organized under the laws of the State of Indiana

having their home office in Hartford, Connecticut (hereinafter collectively referred to as the "Companies") do hereby make, constitute and appoint Joelle L LaPierre of Lake Mary, Florida, its true and lawful Attorney-in-Fact, to sign its name as surety(ies) only as delineated above by, and to execute, seal and acknowledge the following bond, undertaking, contract or written instrument:

Bond No. 30BSBJB5695

Naming John David Ralph Gulley as Principal, and Rend Lake Comm College #521 as Obligee,

in the amount of See Bond Form(s) on behalf of Company in its business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

In Witness Whereof, and as authorized by a Resolution of the Board of Directors of the Companies on May 23, 2016 the Companies have caused these presents to be signed by its Assistant Vice President and its corporate seals to be hereto affixed, duly attested by its Assistant Secretary. Further, pursuant to Resolution of the Board of Directors of the Companies, the Companies hereby unambiguously affirm that they are and will be bound by any mechanically applied signatures applied to this Power of Attorney.



*Phyllis A. Clark*

Phyllis A. Clark, Assistant Secretary

*Joelle L. LaPierre*

Joelle L. LaPierre, Assistant Vice President

STATE OF FLORIDA

COUNTY OF SEMINOLE

ss. Lake Mary

On this 1st day of March, 2024, before me personally came Joelle L. LaPierre, to me known, who being by me duly sworn, did depose and say: that (s)he resides in Seminole County, State of Florida; that (s)he is the Assistant Vice President of the Companies, the corporations described in and which executed the above instrument; that (s)he knows the seals of the said corporations; that the seals affixed to the said instrument are such corporate seals; that they were so affixed by authority of the Boards of Directors of said corporations and that (s)he signed his/her name thereto by like authority.



*Mariluz Arce*

Mariluz Arce  
My Commission HH 287363  
Expires July 13, 2026

I, the undersigned, Assistant Vice President of the Companies, DO HEREBY CERTIFY that the above and foregoing is a true and correct copy of the Power of Attorney executed by said Companies, which is still in full force effective as of June 4, 2025.

Signed and sealed in Lake Mary, Florida.



*Keith D. Dozois*

Keith D. Dozois, Assistant Vice President

# APPROVAL OF ENGAGEMENT LETTER FOR FY 2025 AUDIT

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve the engagement letter for the providing of both audit services and tax return preparation for FY 2025 as presented.

**RATIONALE:** In March 2025, the Board of Trustees agreed to a three-year engagement for the providing of audit services with Sikich CPA LLC. The college's portion of the cost of these services for FY 25 will be \$67,500.

**EFFECTIVE DATE:** July 01, 2025

May 30, 2025

Rend Lake College  
John Gulley  
Vice President, Finance & Auxiliary Services  
468 N. Ken Gray Parkway  
Ina, IL 62846

Dear John:

This Master Professional Services Agreement (this "Agreement"), effective as of May 30, 2025, between Sikich CPA LLC, a Virginia limited liability company, ("Sikich CPA", "we", "us", or "our") and Rend Lake College ("Client", "you", or "your") sets forth the mutual agreements of the parties regarding Sikich CPA's provision of one or more professional CPA services to Client, from time to time, as more fully described in Sikich CPA Statements of Work (each, an "SOW") issued hereunder (collectively, the "Services").

This Agreement is intended to serve as the framework for entering into separate SOWs. The SOWs entered into pursuant to this Agreement shall be: (a) executed by authorized individuals on behalf of each of the parties, and (b) incorporated into this Agreement. Unless otherwise agreed by the parties, all SOWs that are entered into pursuant to this Agreement shall be governed by the terms of this Agreement and are hereby made part of, and incorporated into, this Agreement. In the event of a conflict between this Agreement and a SOW, the terms of this Agreement shall prevail, unless the SOW expressly references the specific provision in this Agreement to be modified by the SOW. This Agreement shall not govern engagements related to our affiliated entities or our services or offerings other than CPA Services, and a separate agreement for such services will be required. To the extent the term of an SOW extends beyond the expiration or earlier termination of this Agreement, the terms of this Agreement shall apply to such SOW until expiration of such SOW.

The general terms governing this Agreement are as follows:

#### ENGAGEMENT ADMINISTRATION

Sikich LLC ("Sikich LLC") and Sikich CPA (collectively, "Sikich") currently practice as an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations and professional standards. Sikich CPA is a licensed CPA firm and provides audit and attest services to its clients. Sikich LLC is not a licensed CPA firm and does not perform audit or attest services.

Sikich LLC has a contractual arrangement with Sikich CPA whereby Sikich LLC provides Sikich CPA with professional and support personnel and other support services to allow Sikich CPA to perform its professional services. From time to time, Sikich CPA may consult with Sikich LLC in the provision of services pursuant to this engagement. Client hereby consents to Sikich CPA sharing its Client information with Sikich LLC in support of the services to be provided by Sikich LLC for the purpose of performing the Services for which Sikich CPA is engaged hereunder. Unless you indicate otherwise, your acceptance of the terms of this engagement shall be understood by us as your consent to make disclosures to Sikich LLC and its employees of confidential information that we may obtain in the course of our engagement.

As part of the alternative practice structure, Sikich LLC has agreed to comply with the AICPA Code of Professional Conduct, as applied to an alternative practice structure, and applicable federal, state and local rules with respect to the confidentiality of client information. Accordingly, neither Sikich LLC nor Sikich CPA will disclose confidential client information without your consent, except (i) to any government agency or regulatory body to the extent and in the form or manner necessary or required to comply with any rule, regulation or order of such government agency or regulatory order, or (ii) pursuant to subpoena or other legal process. Sikich LLC and Sikich CPA utilize appropriate safeguards, policies and procedures to maintain the confidentiality of confidential client information.

In connection with this Agreement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed or otherwise used or communicated by an unintended third-party or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of e-mails transmitted by us or in connection with the performance of this Agreement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits or disclosure or communication of confidential or proprietary information. Communications by email are authorized unless written objection is provided to us prior to any such communication.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards designed to protect the confidentiality of your personal information. In addition, we will enter into confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that such service providers have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers engaged by us.

Client acknowledges and agrees that in connection with the performance of the Services, we may utilize services of subsidiaries, affiliates, divisions and/or third parties located outside of the United States ("Offshore Resources") to provide the Services. Offshore Resources may have access to confidential information from offshore locations. We represent to Client that with respect to each Offshore Resource utilized in providing Services to Client, we have technical, legal, and/or other safeguards, measures and controls in place designed to protect confidential information of Client from unauthorized disclosure or use. Accordingly, Client agreement above extends to disclosure, ability to access, and use of Client's confidential information by the Offshore Resources for the purposes set forth in this section. Any services performed by an Offshore Resource shall be performed in accordance with the terms set forth herein, and we shall remain responsible to Client for the performance of the Services.

Client hereby explicitly acknowledges and consents to our (and, through the alternative practice structure, Sikich LLC's) use of third-party cloud computing services to store confidential and proprietary information and other data of the Client and agrees that such use of such cloud services coupled with the use of encrypted devices, password protections and firewall protection shall constitute our best efforts to safeguard such information and data from unauthorized disclosure. Client further agrees that, subject to applicable law, we shall only be liable for such unauthorized disclosure or use if it has been finally judicially determined by a court of competent jurisdiction that we did not take commercially reasonable measures to protect the confidential and proprietary information and other data of the Client from unauthorized disclosure or use.

## **MANAGEMENT RESPONSIBILITIES**

We, in our sole professional judgment, reserve the right to refuse to take any action that could be construed as assuming management responsibilities. You agree to make all management decisions, perform all management functions, and assume all management responsibilities for the Services; oversee the Services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the Services performed; and to accept responsibility for the results of the Services, including decisions regarding the implementation of any recommendations provided by us. Client will establish and maintain internal controls relevant to its organization, including the security of email accounts or other methods used to communicate with our engagement team members, and monitoring the effectiveness of their operation.

## **FEES; INVOICES**

Our fees for the Services are detailed in the applicable SOW.

Services will be invoiced to you from time-to-time as work progresses and are payable in accordance with applicable State statutes. Invoices not paid timely will have interest charged on outstanding balances in accordance with applicable State statutes. In accordance with our firm policies, work will be suspended if your account becomes ninety (90) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our Services for nonpayment, or other reasonable causes such as failure to provide the information or cooperation necessary for successful performance of our Services, our provision of Services will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly. Our invoices for these fees are payable upon presentation and will be rendered each month as work progresses or as detailed in the applicable SOW.

You shall not solicit the staff of Sikich for employment and no offer of employment shall be discussed with any Sikich professional during the professional engagement period. Following such period, you shall inform the engagement Principal before entering into any substantive employment discussions with any Sikich personnel. In the event that you desire to hire a member of the Sikich staff within one year of the completion of this Agreement, a recruiting fee will be assessed at 30% of the first-year salary per hire and paid to Sikich upon our notification of such hiring.

## **RECORD RETENTION; CONFIDENTIALITY**

It is our policy to keep records related to this Agreement for seven years. However, we do not keep any original client records, and we will return those to you at the completion of the Services rendered under this Agreement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. The documentation for this Agreement is the property of us.

All information obtained in the course of performing our agreed professional Services, including but not limited to, statements, records, schedules, working papers, memorandums, reports, and all other documents and work product prepared by or through us, will be considered confidential matters not to be disclosed to any other person or persons without your prior written permission, unless otherwise required pursuant to professional standards, statutory or regulatory authority, or court order. The foregoing obligation of confidentiality shall not apply to any information that was in the public domain at the time of the communication thereof to us.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request.

## **INDEMNIFICATION; LIMITATION OF LIABILITY**

You hereby agree to indemnify and hold harmless Sikich and its principals, directors, employees, agents or subcontractors against all costs, expenses, losses, judgments, damages, and liabilities (including reasonable attorneys' fees and expenses) associated with any third-party claim, threat or proceeding relating to the performance of the Services by Sikich under this Agreement, other than as determined through mediation to have been caused by our own gross negligence or willful misconduct.

You agree that our maximum liability to you for any negligent errors or omissions committed by us in the performance of the Services will be limited to the total amount of fees we receive from you under the applicable SOW for the Services provided under such SOW giving rise to the liability, except to the extent determined to result from our gross negligence or willful misconduct. You agree that this limitation applies to any and all liability or causes of action against us, however alleged or arising, unless otherwise prohibited by law or professional standards. Additionally, our liability as accountants shall be limited to the period covered by our Services and shall not extend to later periods for which we are not engaged as accountants or prior periods before we were engaged as accountants. In no event will Sikich be liable to you or any third party, whether a claim be in tort, contract or otherwise, for any amount in excess of the total professional fees paid pursuant to this Agreement for the Services provided under this Agreement giving rise to the liability, or for any special, consequential, exemplary, incidental indirect, lost profit, punitive or similar damages of any kind.

No (i) direct or indirect holder of any equity interests or securities of Sikich, (ii) affiliate of Sikich, member of the Sikich structure or (iii) director, officer, employee, representative, or agent of Sikich, or of an affiliate of Sikich, member of the Sikich structure, or of any such direct or indirect holder of any equity interests or securities of Sikich (collectively, the "Sikich Affiliates") shall have any liability or obligation of any nature whatsoever in connection with or under this Agreement or the transactions contemplated hereby, and Client waives and releases all claims against such Sikich Affiliates related to any such liability or obligation.

#### **DISPUTE RESOLUTION; GOVERNING LAW**

If any dispute, controversy, or claim arises in connection with the performance or breach of this Agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Rules of the American Arbitration Association or such other neutral facilitator acceptable to both parties. Both parties will exert their commercially reasonable best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy. Each party may disclose any facts to the other party or the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation or proceeding against the disclosing party. Except as agreed by both parties in writing, the mediator will keep confidential all information disclosed during negotiations. The mediation proceedings will conclude within sixty (60) days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

THIS AGREEMENT SHALL BE GOVERNED BY, AND CONSTRUED IN ACCORDANCE WITH, THE LAWS OF THE COMMONWEALTH OF VIRGINIA. SIKICH CPA AND CLIENT KNOWINGLY, VOLUNTARILY AND IRREVOCABLY WAIVE ANY RIGHT TO TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM (WHETHER BASED UPON CONTRACT, TORT OR OTHERWISE) RELATED TO OR ARISING OUT OF OR IN CONNECTION WITH THE ENGAGEMENT OF SIKICH CPA PURSUANT TO, OR THE PERFORMANCE BY SIKICH CPA OF THE SERVICES CONTEMPLATED BY, THIS AGREEMENT.

#### **TERM; TERMINATION**

If either party hereto desires to terminate this Agreement, or a SOW, it may do so at any time for any reason by giving written notice to the other party. In such an event, Sikich will be paid for fees and expenses incurred through the termination date, as well as for reasonable engagement closing costs.

## **INDEPENDENT CONTRACTOR**

It is understood and agreed that we will for all purposes be an independent contractor, will not hold itself out as representing or acting in any manner for Client, and neither we nor Client will have any authority to bind the other party to any contract or in any other manner. We and Client do not intend to create a joint employer relationship, and we and Client each represent that it is the sole employer of its respective employees. We shall not and do not have the right to control Client's employees' essential terms and conditions of employment, including hiring its employees, determining their wages and benefits, or assigning, scheduling, training, disciplining, or terminating Client's employees.

## **OFAC REPRESENTATION**

Client represents and warrants the following with respect to the U.S. Treasury Department's Office of Foreign Assets Control ("OFAC"): (a) Client does not have any nexus with persons or entities on any of OFAC's sanctions list (e.g. SSI, SDN, FSE etc.) either through large shareholders, employees, beneficial owners, vendors, affiliated entities (i.e. affiliates or subsidiaries), third parties, customer base or otherwise; (b) Client does not have any operations in any comprehensive OFAC sanctioned country (Cuba, Iran, Syria, Sudan, North Korea, the Crimea); (c) Client does not have any operations in any limited OFAC sanctioned country program; or (d) Client does not remit payment for our fees and expenses from an OFAC sanctioned country.

## **NO THIRD-PARTY BENEFICIARIES**

This Agreement does not and is not intended to confer any rights or remedies upon any person or entity other than the parties, provided, that Sikich LLC shall be a third-party beneficiary of the provisions herein that make reference to Sikich LLC.

## **FORCE MAJEURE**

Sikich shall not be deemed in default of any provision of this Agreement or be liable for any delay, failure in performance, or interruption of the Services resulting directly or indirectly from acts of God, electronic virus attack or infiltration, civil or military authority action, civil disturbance, war, strike and other labor disputes, fires, floods, other catastrophes, and other forces beyond its reasonable control.

## **NOTICES**

All notices given under or pursuant to this Agreement will be sent by email transmission, by national courier, Certified or Registered Mail, Return Receipt Requested, postage prepaid, or nationally recognized overnight delivery service, as follows:

If to us:

Sikich CPA LLC  
1415 W. Diehl Rd., Suite 400  
Naperville, IL 60563  
Attention: Anthony Cervini, CPA, CFE

With a copy to:

Sikich CPA LLC  
1415 W. Diehl Road, Suite 400  
Naperville, IL 60563  
Attention: Office of General Counsel

If to Client:

Rend Lake College  
468 N. Ken Gray Parkway  
Ina, IL 62846  
Attention: John Gulley

Or to such other address as may have been designated in a prior notice. Notices sent by overnight express mail service shall be deemed delivered 48 hours after delivery into the possession and control of the courier. Notices sent by registered or certified mail postage prepaid, return receipt requested, shall be deemed to have been given the earlier of (a) seven (7) business days after being mailed and (b) the date of receipt written on the return receipt, and otherwise notices shall be deemed to have been given when received by the party to whom the notice is addressed or any other party with apparent authority to accept notices on behalf of the party to whom the notice is addressed. Any party may give notification to the other party in any manner described above for change of address for the sending of notices.

#### **SURVIVAL**

Those provisions that by their nature are intended to survive termination or expiration of this Agreement and any right or obligation of the parties in this Agreement which, by its express terms of nature and context is intended to survive termination or expiration of this Agreement, shall so survive any such termination or expiration.

#### **MISCELLANEOUS**

**Entire Agreement:** This Agreement, the Exhibits attached hereto and incorporated herein by reference, and the SOWs, constitute the entire agreement between us, on one side, and Client on the other side, regarding the terms of this Agreement. In the event Client requires us to execute a purchase order or other Client documentation in order to receive payment for Services, the terms and conditions contained in such purchase order or documentation shall be null and void and shall not govern the terms of this Agreement. This Agreement is entered into without reliance on any promise or representation, written or oral, other than those expressly contained herein and supersedes any other such promises or representations. This Agreement can only be modified by a written agreement signed by duly authorized representatives of each party.

**Counterparts:** This Agreement may be executed in counterparts (and by facsimile, electronic signature or other electronic means), each of which shall constitute an original and all of which together will be deemed to be one and the same document.

**Severability:** The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision.

**Authority; Due Authorization; Enforceability:** Each party hereto represents and warrants that it has all requisite power and authority to enter into this Agreement and to perform its obligations hereunder. Each party hereto further represents and warrants that this Agreement has been duly and validly authorized by all necessary corporate action and has been duly executed and delivered by each such party and constitutes the legal, valid and binding agreement of each such party, enforceable in accordance with its terms.

**Counsel Representation:** The terms of this Agreement have been negotiated by the parties hereto, who have each been represented by counsel, there shall be no presumption that any of the provisions of this Agreement shall be construed adverse to any party as "drafter" in the event of a contention of ambiguity in this Agreement, and the parties waive any statute or rule of law to such effect.

**Assignment:** This Agreement may not be assigned by any party hereto without the prior written consent of the other party, provided, that, we may assign this Agreement and the SOWs hereunder to (a) any affiliate, related entity or APS participant in connection with an internal restructuring or reorganization, or (b) to the transferee in connection with the sale of all or substantially all of our assets. Any attempted assignment of this Agreement made without such consent shall be void and of no effect, at the option of the non-assigning party.

**Headings:** Headings used herein are for convenience of reference only and shall not affect the interpretation or construction of this Agreement.

## ACCEPTANCE

You acknowledge having read this Agreement in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this Agreement.

Please indicate your understanding and acceptance of this Agreement and your intention to be legally bound hereby by executing this Agreement in the space provided below, where indicated, and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,

*Anthony Cervini*

Anthony Cervini, CPA, CFE  
Principal  
On behalf of Sikich CPA LLC

Acknowledged:

Rend Lake College

Name John Gullett

Title VP of Finance

Date 06/02/2025

**STATEMENT OF WORK**  
**No. 299748-2025-AUD**

This Statement of Work (this "SOW") dated May 30, 2025 is entered into by and between Sikich CPA LLC ("Sikich", "we", "us", or "our") and Rend Lake College ("Client", "you", or "your") pursuant to the Master Professional Services Agreement dated May 30, 2025 between Sikich and the Client (the "Agreement"), all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agree as follows:

**AUDIT SCOPE AND OBJECTIVES**

The Services to be provided under this SOW will include an audit of the basic financial statements of the Client as of and for the year ended June 30, 2025 (the "financial statements").

Accounting standards generally accepted in the United States of America provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement the Client's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our Services, we will apply certain limited procedures to the Client's RSI in accordance with auditing standards generally accepted in the United States of America ("GAAS"). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by accounting principles generally accepted in the United States of America and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Schedule of Changes in the Employer's Net Pension Liability and Related Ratios - State University Retirement System of Illinois
- Schedule of Changes in the Employer's Net OPEB Liability and Related Ratios - College Insurance Program

We have also been engaged to report on supplementary information other than RSI that accompanies the Client's financial statements. We will subject the following supplementary information to the auditing procedures applied in our 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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- Supplementary Information
- Certification of Per Capita Costs
- Uniform Financial Statements
- Schedule of Expenditures of Federal Awards
- Consolidated Year-End Financial Report

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

- Introductory Section
- Statistical Section

The following information is required to be tested by the Illinois Community College Board ("ICCB") and we will issue opinions on:

- Audit of certain state grant funds as required by the ICCB Fiscal Management Manual
- Examination of Schedule of Enrollment Data and Other Bases Upon Which Claims are Filed

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the paragraph above when considered in relation to the financial statements as a whole. 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 GAAS, and if required, the standards for financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards, if applicable.

#### **AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

We will conduct our audit in accordance with GAAS and, if applicable, the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the Client. Because the determination of waste and abuse is subjective, Government Auditing Standards (if applicable) do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and, if required, Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will request written representations from your attorneys as part of the provision of Services, and they may bill you for responding to this inquiry.

Our audit of the financial statements does not relieve you of your responsibilities.

#### **AUDIT PROCEDURES – INTERNAL CONTROL**

We will obtain an understanding of Client and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and accordingly, no opinion will be expressed in our report on internal control issued pursuant to Government Auditing Standards (if applicable). 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, and if required Government Auditing Standards.

#### **AUDIT PROCEDURES - COMPLIANCE**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards, if applicable.

#### **EXAMINATION OF MANAGEMENT'S ASSERTION OF COMPLIANCE**

We will also examine management's assertion that the Client complied with the ICCB Fiscal Management Manual during the year ended June 30, 2025. The objectives of our examination are to (1) obtain reasonable assurance about whether management's assertion is free from material misstatement based on the Fiscal Management Manual. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination, or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this Agreement.

Because of inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

Our report will be intended solely for the information and use of the President, the Board, management of the college, the ICCB and is not intended to be and should not be used by anyone other than these specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether management's assertion of compliance is free from material misstatement, based on the Fiscal Management Manual. Our Services will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors; known and suspected fraud; internal control deficiencies or noncompliance with laws or regulations that may exist.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information.

Management of the Client is responsible for its assertion and for its compliance with the provisions of the ICCB Fiscal Management Manual and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter (2) additional information that we may request for the purpose of the examination, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter which can be included with the representations made in relation to the audit of the financial statements.

#### **NONATTEST SERVICES**

Nonattest Services expected to be performed during our audit of the Financial Statements as of and for the year ended June 30, 2025 and other deliverables are as follows:

- Assistance in preparing the financial statements based on information provided by you

These and other nonattest services provided do not constitute an audit under GAAS and, if required, Government Auditing Standards and such services will not be conducted in accordance with GAAS and Government Auditing Standards.

We will perform the nonattest services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will advise management with regard to the nonattest services listed above, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the nonattest services we provide. You will be required to acknowledge in the management representation letter the nonattest services provided and that you have evaluated the adequacy of our nonattest services and have reviewed and approved the results of those services prior to their completion and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and accept responsibility for them.

#### **RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements, in accordance with GAAS and Government Auditing Standards (if required).

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Client from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain representation from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and Government Auditing Standards, if required.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Client involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Client received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report in accordance with GAAS and Government Auditing Standards (if required).

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with accounting principles generally accepted in the United States of America; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or consider the consistency of other information on the website with the original document.

You are responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this Agreement. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information, in accordance with GAAS and Government Auditing Standards (if required).

## REPORTING

We will issue a written report upon completion of our audit of the financial statements. Our report will be addressed to the Board of Trustees of Client. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by Government Auditing Standards. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Client is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in Government Auditing Standards may not satisfy the relevant legal, regulatory, or contractual requirements.

## ENGAGEMENT ADMINISTRATION, FEES AND OTHER

The assistance to be supplied by Client personnel is described in the workpaper request lists for preliminary (interim) and final fieldwork, which outline the specific schedules and information we are requesting for this Agreement. The workpaper request lists will be discussed with and coordinated with Mallory Howell, Controller. The timely and accurate completion of this work is an essential condition to our completion of the audit, financial statement preparation, and issuance of our audit report. This SOW assumes all records, documentation, and information we requested in connection with our audit and financial statement preparation assistance services (and outlined in the workpaper request lists) are complete and available at the beginning of the respective phases of the provision of Services. It also assumes key personnel are available to us for the duration of the audit and preparation of the financial statements. We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. The fees quoted in this SOW are based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates or our fee estimate. As a result, changes to the fees may be necessary. Such circumstances include but are not limited to the following:

1. All requested information is not (a) provided by you on the date requested, (b) completed in a format acceptable to Sikich, (c) mathematically correct, (d) complete and accurate, or (e) in agreement with the appropriate Client records (e.g. general ledger accounts, completed trial balance). Sikich will provide you with a separate listing of required schedules, information requests and the dates such items are needed.
2. Changes to the timing of the engagement due to lack of timeliness by you, or at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Sikich in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Sikich may incur significant unanticipated costs.
3. Significant delays in responding to our requests for information, such as reconciling variances, providing requested supporting documentation (e.g. invoices, contracts, and other documents), or responding to our inquiries of Client management.

4. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.

In addition, certain circumstances warranting an adjustment to the fees or a modification to this SOW may include, but are not limited to the following:

1. Requests by you for Sikich to perform nonattest services in addition to those identified and described in the "Nonattest Services" section above.
2. Other time deemed outside the scope of services of the engagement as set forth in this SOW.

Final reports will be issued upon your approval of the preliminary drafts. Our engagement ends on delivery of our final report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service. Anthony Cervini is the engagement Principal and is responsible for supervising the provision of Services and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately June 16, 2025.

We will provide copies of our reports to you; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Sikich and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the granting agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our fee for these services will not exceed \$67,500 for the College, which includes out-of-pocket costs such as report reproduction, postage, etc. This fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Invoices for the Services will be rendered as work progresses and are payable upon receipt.

In accordance with professional standards, any discussions during the period of the audit engagement between Client and a member of the Sikich audit engagement team regarding potential employment or association with Client creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your audit engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the provision of Services, our independence would be deemed to have been impaired. Please inform appropriate Client personnel to refrain from any such discussions with any Sikich staff while the audit Services are ongoing and notify Anthony Cervini immediately if Client becomes aware that any such discussions may have occurred.

You may request that we perform additional services not contemplated by this Agreement. If this occurs, we will communicate with you regarding the scope of the additional services and will bill you a mutually agreed upon amount. We may also issue a separate Statement of Work or Change Order covering additional services. In the absence of any other communication from us outlining such additional services, our services will continue to be governed by the terms of this SOW.

This SOW is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this SOW. In the event of a conflict between the terms and conditions of the Agreement and this SOW, the terms of the Agreement shall take precedence and control over those of this SOW unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this SOW and any related exhibits, attachments, or proposals, the terms of this SOW shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This SOW may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This SOW may be modified or amended only by a written document signed by both parties.

#### ACCEPTANCE

You acknowledge having read this SOW in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this SOW.

Please indicate your understanding and acceptance of this SOW and your intention to be legally bound hereby by executing this SOW in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,

*Anthony Cervini*

Anthony Cervini, CPA, CFE  
Principal  
On behalf of Sikich CPA LLC

Acknowledged:

Rend Lake College

Name John Gully

Title VP of Finance

Date 06/02/2025

**STATEMENT OF WORK  
No. 299748-2025-UGG**

This Statement of Work (this "SOW") dated May 30, 2025 is entered into by and between Sikich CPA LLC ("Sikich", "we", "us", or "our") and Rend Lake College ("Client", "you", or "your") pursuant to the Master Professional Services Agreement dated May 30, 2025 between Sikich and the Client (the "Agreement") all terms of which are hereby incorporated herein by reference.

NOW, THEREFORE, for and in consideration of the foregoing premises, and the agreements of the parties set forth below, Sikich and Client agrees as follows:

**AUDIT SCOPE AND OBJECTIVES**

The Services to be provided under this SOW will provide, if necessary, that the audit of the Client's financial statements as of and for the year ended June 30, 2025, as set forth under a separate SOW, will also be performed in accordance with the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996 and the provision of the Uniform Guidance ("Single Audit"). Also, the Schedule of Federal Expenditures accompanying the financial statements will be subjected to the auditing procedures applied in our 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 ("GAAS"), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

The objective of our Single Audit also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations ("CFR") Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards ("Uniform Guidance") and, if applicable, in accordance with any state or regulatory audit requirements.

**AUDITOR'S RESPONSIBILITIES FOR THE COMPLIANCE AUDIT OF SINGLE AUDIT GUIDELINES**

Our audit will be conducted in accordance with GAAS; the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the major programs. However, we will inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures may include direct confirmation of receivables and certain other assets and liabilities by correspondence with funding sources.

#### **AUDIT PROCEDURES – INTERNAL CONTROL**

We will obtain an understanding of Client and its environment, including the system of internal control, sufficient to identify and assess the risks of material noncompliance, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting material noncompliance resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, Government Auditing Standards and the Uniform Guidance.

#### **AUDIT PROCEDURES – COMPLIANCE**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Client's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to Government Auditing Standards.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the Client's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Client's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

#### **NONATTEST SERVICES**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Client in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These and other nonattest services provided do not constitute an audit under Government Auditing Standards and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, related notes and any other nonattest services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; to evaluate the adequacy and results of those services; and accept responsibility for them.

#### **RESPONSIBILITIES OF MANAGEMENT FOR THE COMPLIANCE AUDIT OF SINGLE AUDIT GUIDELINES**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements).

You are also responsible for providing us with access to personnel, accounts, books, records, supporting documents, and other information needed to perform an audit under the Uniform Guidance. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements, and related matters.

In addition, you are responsible for identifying and ensuring that the Client complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19 related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this Agreement. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report and for the timing and format for providing that information.

## **REPORTING**

We will issue a written report upon completion of our Single Audit. Our report will be addressed to the Board of Trustees of Client. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the Single Audit or forming an opinion on the financial statements or the Single Audit compliance, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the Agreement.

The Government Auditing Standards report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Client's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Client's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

## **ENGAGEMENT ADMINISTRATION, FEES, AND OTHER**

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal and state awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Client; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

All information obtained in the course of performing our Services, including but not limited to, statements, records, schedules, working papers, memorandums, reports, and all other documents and work product prepared by Sikich, will be considered confidential matters not to be disclosed to any other person or persons without your prior written permission. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the granting agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of our personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this Agreement will be retained for a minimum of seven years after the report release date or for any additional period requested by a regulatory agency. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Sikich does not keep any original client records so we will return those to you at the completion of the Services rendered under this Agreement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies. The audit documentation for this Agreement is the property of Sikich.

We are committed to the timely completion of the audit, performance of nonattest services as described above, and delivery of final reports for the fee set forth in this SOW. The fees quoted in this SOW are based on certain assumptions. Circumstances may arise during the engagement that may significantly affect the targeted completion dates or our fee estimate. As a result, changes to the fees may be necessary. Such circumstances include but are not limited to the following:

1. All requested information is not (a) provided by you on the date requested, (b) completed in a format acceptable to Sikich, (c) mathematically correct, (d) complete and accurate, or (e) in agreement with the appropriate Client records (e.g. general ledger accounts, completed trial balance). Sikich will provide you with a separate listing of required schedules, information requests and the dates such items are needed.
2. Changes to the timing of the engagement due to lack of timeliness by you, or at your request. Changes to the timing of the engagement usually require reassignment of personnel used by Sikich in the performance of services hereunder. However, because it is often difficult to reassign individuals to other engagements, Sikich may incur significant unanticipated costs.
3. Significant delays in responding to our requests for information, such as reconciling variances, providing requested supporting documentation (e.g. invoices, contracts, and other documents), or responding to our inquiries of Client management.
4. Requests by you for Sikich to complete schedules or obtain information previously mutually agreed to be completed by or provided by you.

In addition, certain circumstances warranting an adjustment to the fees or a modification to this SOW may include, but are not limited to the following:

1. Requests by you for Sikich to perform nonattest services in addition to those identified and described in the "Nonattest Services" section above.
2. Other time deemed outside the scope of services of the engagement as set forth in this SOW.

Final reports will be issued upon your approval of the preliminary drafts. Our engagement ends on delivery of our final report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service. Anthony Cervini is the engagement Principal and is responsible for supervising the provision of Services and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately June 16, 2025.

Invoices for the Services will be rendered as work progresses and are payable upon receipt.

You may request that we perform additional services not contemplated by this Agreement. If this occurs, we will communicate with you regarding the scope of the additional services and will bill you a mutually agreed upon amount. We may also issue a separate Statement of Work or Change Order covering additional services. In the absence of any other communication from us outlining such additional services, our services will continue to be governed by the terms of this SOW.

This SOW is governed by the terms and conditions of the Agreement. The terms of the Agreement are hereby expressly incorporated by reference into and made a part of this SOW. In the event of a conflict between the terms and conditions of the Agreement and this SOW, the terms of the Agreement shall take precedence and control over those of this SOW unless otherwise expressly and specifically set forth herein. In the event of a conflict between the terms and conditions of this SOW and any related exhibits, attachments, or proposals, the terms of this SOW shall take precedence and control over those of the exhibit, attachment, or proposal hereto unless otherwise expressly and specifically set forth herein. Any capitalized terms not otherwise defined herein shall have the meanings set forth in the Agreement. This SOW may be executed (including by facsimile and PDF signature) in one or more counterparts, with the same effect as if the parties had signed the same document. This SOW may be modified or amended only by a written document signed by both parties.

#### ACCEPTANCE

You acknowledge having read this SOW in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this SOW.

Please indicate your understanding and acceptance of this SOW and your intention to be legally bound hereby by executing this SOW in the space provided below and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to you. If you have any questions, please let us know.

Sincerely,

*Anthony Cervini*

Anthony Cervini, CPA, CFE  
Principal  
On behalf of Sikich CPA LLC

Acknowledged:

Rend Lake College

Name: John Gully

Title: VP of Finance

Date: 06/02/2025

# **RESOLUTION DIRECTING TREASURER TO TRANSFER FY25 WORKING CASH INVESTMENT INTEREST TO OPERATIONS AND MAINTENANCE FUND**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To direct the district treasurer to transfer FY25 working cash investment interest to the operations and maintenance fund to be used for the improvement, maintenance, repair, or benefit of buildings and property.

**RATIONALE:** 110 ILCS 805/3-33.6 permits community colleges to transfer funds earned as interest from the investment of the working cash fund to the operations and maintenance fund without any requirement of repayment, upon the authority of the board by separate resolution.

**EFFECTIVE DATE:** June 30, 2025

# APPROVAL OF PAYMENT OF ADDITIONAL FY2025 HEALTH INSURANCE EXPENSES

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To expense \$611,667.60 in additional FY25 health insurance expenses and transfer funds from the medical insurance reserve bank account and the operating bank account to the employee benefit fund bank account.

**RATIONALE:** In FY25, our monthly, self-funded health insurance premiums were \$840 per-employee, per-month. Our actual costs were as follows:

	<b>Actual Costs</b>	<b>Premium*</b>	<b>Difference</b>	<b>Shortfall</b>
Employee (174)	\$ 1,123.18	\$ 840.00	\$ 283.18	\$ 591,279.84
Employee + 1 (0)	\$ 2,246.31	\$ 1,930.00	\$ 316.31	\$ -
Employee + 2 (2)	\$ 3,369.49	\$ 2,520.00	\$ 849.49	\$ 20,387.76
<b>TOTAL</b>				<b>\$611,667.60</b>
*Includes employee contributions for EE+1 and EE+2				

This discrepancy between our premium and our actual costs has required us to use health insurance reserve funds to pay medical claims.

**EFFECTIVE DATE:** June 10, 2025

**CURRENT Fully Insured Equivalants Based on Expected Claims**

Fully Insured Equivalents		COBRA Rates (additional 2%)	
Single	\$1,123.18	Single	\$1,145.64
Emp +1	\$2,246.31	Emp +1	\$2,291.24
N/A	\$2,134.03	N/A	\$2,176.71
Family	\$3,369.49	Family	\$3,436.88
<b>Annual Check</b>	<b>\$2,426,065</b>		

**CURRENT Fully Insured Equivalants Based on 110% of Expected Claims**

Fully Insured Equivalents		COBRA Rates (additional 2%)	
Single	\$1,214.39	Single	\$1,238.68
Ee/Sp	\$2,428.73	Ee/Sp	\$2,477.30
Ee/Child(ren)	\$2,307.33	Ee/Child(ren)	\$2,353.47
Family	\$3,643.11	Family	\$3,715.98
<b>Annual Check</b>	<b>\$2,623,077</b>		

**CURRENT Fully Insured Equivalants Based on MAX Claims**

Fully Insured Equivalents		COBRA Rates (additional 2%)	
Single	\$1,352.81	Single	\$1,379.87
Ee/Sp	\$2,705.57	Ee/Sp	\$2,759.68
Ee/Child(ren)	\$2,570.34	Ee/Child(ren)	\$2,621.74
Family	\$4,058.39	Family	\$4,139.56
<b>Annual Check</b>	<b>\$2,922,078</b>		

**APPROVAL OF REVISIONS TO MEMORANDUM OF  
UNDERSTANDING  
BETWEEN  
REND LAKE COLLEGE  
AND  
THE REND LAKE COLLEGE FOUNDATION**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve revisions to the Memorandum of Understanding between Rend Lake College and The Rend Lake College Foundation, as presented, effective June 10, 2025.

**RATIONALE:** This Memorandum of Understanding updates and clarifies the relationship of the Rend Lake College Foundation to the College; as it aligns with previous action by both boards.

**EFFECTIVE DATE:** June 10, 2025

**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
REND LAKE COLLEGE  
AND  
THE REND LAKE COLLEGE FOUNDATION**

WHEREAS, Rend Lake College was established as a unit of local government in 1966 pursuant to the Illinois Community College Act for the purpose of providing educational opportunities to the citizens of the District; and

WHEREAS, the Rend Lake College Foundation is a not-for-profit 501(c)(3) corporation organized 1979 for the "sole purpose of stimulating major voluntary private support from Alumni, parents, friends, corporations, Foundations, and others, to benefit Rend Lake College"; and

WHEREAS, the Foundation was established as, and remains, a Corporate entity separate from the College, and exists for the purpose of aiding and assisting the College by: "the identification of potential donors; the nurturing of the relationships of such persons with the College; the solicitation of cash, securities, real and intellectual property, and other forms of direct support (for the College and its programs); and the acknowledging of gifts and all ongoing responsibilities related to such gifts such as asset management activities as well as working with the College to assist and to advise it in such activities; and

WHEREAS, the College Board of Trustees and the President of the College believe that the Foundation provides a valuable service to the College, especially for the purposes of endowment and addressing through private support the long-term objectives of the College; and

WHEREAS, the College desires that the Foundation continue its assistance to the College as the official private gift-procurement arm of the College. The Foundation, in partnership with the College, will develop fundraising programs and will identify opportunities where private support can assist the College in fulfilling its goals and objectives; and

WHEREAS, the Foundation does offer, and the College desires to accept offers of service by the Foundation believing them to be in the best interests of the College; and

WHEREAS, the College and the Foundation both have the authority to enter into such contracts as deemed by the Rend Lake College Board of Trustees and the Board of Directors of the Foundation; and

NOW, THEREFORE, in consideration of the promises, the College policies and procedures and the bylaws of the Foundation, Rend Lake College and Rend Lake College Foundation enter into this agreement as follows:

1. College Governance

- a. The Board of Trustees of the College is responsible for overseeing the mission, leadership, and operation of the College
- b. The Board of Trustees is responsible for setting priorities and long-term plans of the College.
- c. The Board of Trustees is legally responsible for the performance and oversight of all aspects of the College operation.
- d. The Board of Trustees is responsible for the employment, compensation, and evaluation of all College employees.

2. The Foundation's Relationship to the College

- a. The Foundation is a separately incorporated 501(c)(3) non-profit organization created to raise, manage, distribute, and steward private resources to support the various mission, goals, and objectives of the College.
- b. The Foundation Board of Directors is responsible for the control and management of all the assets of the Foundation, including the management of all gifts consistent with donor intent.
- c. The Foundation is responsible for the performance and oversight of all aspects of its operations based upon its set of by-laws that clearly address the Board's fiduciary responsibilities, including expectations of individual board members based upon ethical guidelines and policies.

3. The College's Relationship to the Foundation

- a. The College President is responsible for communicating College priorities and long-term plans to the Foundation.
- b. The College President and campus leadership will work, in conjunction with the Foundation, to identify, cultivate, and solicit prospects for private gifts.
- c. The College recognizes the Foundation as a private corporation and all information about donors, prospective donors, gift data, campaign assignments and notes, donor correspondence and related information is confidential property

of the Foundation, whether maintained in paper or electronic form, or maintained on servers and equipment owned by the College, in accordance with the laws of the State of Illinois.

- d. The College shall establish and enforce policies that support the Foundation's ability to respect the privacy and confidentiality of donor records.
- e. The President of the College shall be seated as an ex officio, non-voting member of the Foundation Board of Directors and standing committees and shall assume a prominent role in fundraising activities. This position shall be in addition to the provision that no more than two Rend Lake College Trustees may sit on the Rend Lake College Foundation Board. All new RLC Foundation Board members must be recommended by the Foundation's nominating committee, in concurrence with the College President, Executive Director of Administrative Services, and the ~~CEO~~ Director of the Foundation, and approved by the RLC Foundation Board of Directors.
- f. The Chief Financial Officer of the College or designee will serve as an ex-officio non-voting member of the Rend Lake College Foundation Finance Committee.
- g. The College shall include the ~~CEO~~ Director of Foundation as a member of the College President's Cabinet and as an active participant in the strategic planning for the College. The College President shall meet regularly with the ~~CEO~~ Director of the Foundation and the Executive Director of Administrative Services.
- h. The College agrees, during the term of this agreement, to provide access to its trained personnel and available facilities and to do the following:
  - i. Provide, at no cost, offices and utilities adequate for the performance of the services of the Foundation;
  - ii. Provide at no cost, technology support services, as well as online access to such College files as are relevant to the business and purpose of the Foundation;
  - iii. Provide, at no cost, public relations/advertising staff services;
  - iv. Provide, at no cost, or at nominal rates (where applicable,) access for the Foundation to the College's auxiliary services including: printing, mailing, audiovisual, duplication, events scheduling and related facilities;
  - v. Provide, at no cost, ~~two~~ three (3) employee positions (Director, Assistant Director and Development Coordinator) in the Foundation office to perform services directly in support of the activities conducted by the Foundation on behalf of the College pursuant to this Agreement. The ~~CEO of the Foundation~~ Executive Director of Administrative Services will be involved in the hiring and direct supervision of all employees working in the Foundation office.
  - vi. The ~~CEO~~ Director, Assistant Director and Development Coordinator shall only be employed with the concurrence of the

Foundation Board of Directors and the Rend Lake College Board of Trustees. Employees of the Foundation will follow the policies and procedures as established and approved by Rend Lake College Board of Trustees.

vii. Provide, at no cost, the same benefits provided to all other employees to those employees assigned to the Foundation.

i. The College, not the Foundation, shall accept grants from the state or federal agencies, unless there are special circumstances which are approved by the College, the Foundation, and the governmental agency.

j. The College will obtain approval, in advance, from the Foundation and /or College President prior to any departmental / program fundraising activity and/or solicitation of any prospective donor.

#### 4. Shared Responsibilities

a. The College and the Foundation shall create an environment conducive to increasing levels of private support for the mission and priorities of the College

b. The ~~Chief Executive Officer~~ **Executive Director of Administrative Services and Director of Foundation** will have joint appointment and dual reports to the Foundation and the College.

i. The Foundation Board of Directors is responsible for the selection of ~~Chief Executive Officer~~ **the Major Gifts Officer** of the Foundation. The President of the College and/(or) his/her designee will serve as a member of the interview committee. The President and/(or) his/her designee will provide input into the selection process. However, the final selection of ~~Chief Executive Officer~~ **the Major Gifts Officer** will be the responsibility of the Foundation Board of Directors.

ii. The Foundation will reimburse the College for the salary and benefits of the Foundation ~~Chief Executive Officer~~ **Major Gifts Officer**.

iii. The Foundation Board of Directors will provide input into the duties and responsibilities of the ~~Chief Executive Officer~~ **Major Gifts Officer** established in the job description for the position as approved by the Rend Lake College Board of Trustees.

iv. The Foundation Board of Directors will be responsible for the evaluation of the ~~Chief Executive Officer~~ **Major Gifts Officer** of the Foundation **in conjunction with the Foundation Director and Executive Director of Administrative Services**. The President of the College and/or his/her designee will provide input into the evaluation.

c. In partnership, leadership from both the College and the Foundation are responsible for planning and executing comprehensive fund-raising and donor-acquisition program in support of the College's mission, objectives, and goals. These programs include annual giving, principal and major gifts, planned gifts, special projects, and campaigns as appropriate. The Foundation will provide

expertise, assistance, and training for College staff as required for the successful completion of development and fund-raising tasks.

- d. The College and the Foundation shall be responsible for ensuring the appropriate recognition and stewardship of all gifts received.
- e. The Foundation Board of Directors will adopt specific goals and performance objectives annually which are consistent with the College's mission, goals, and objectives, **as provided by the President of the College, per Item 3.a.** The President will ensure that these goals and objective are incorporated into the College's strategic planning process.

## 5. Foundation Responsibilities

### a. Fundraising and Stewardship

- i. The Foundation shall be responsible for managing prospect clearance and coordinating of principal and major gift solicitations to ensure approaches made to potential donors are appropriate.
- ii. The Foundation will establish, adhere to, and periodically assess its gift-management and acceptance policies. It will promptly acknowledge and issue receipts for all gifts on behalf of the Foundation and the College.
- iii. The Foundation is authorized to accept restricted gifts on behalf of the College. The Foundation will not solicit or accept gifts for any use specified by a donor that is not consistent with the College's mission, goals, or objectives.
- iv. The Foundation is responsible for the timely and accurate reporting of endowed and annual student scholarship information to the Rend Lake College Business Office and Financial Aid Office for the funds which will be disbursed as mandated by donor intentions.
- v. The Foundation shall be responsible for, and custodian of, all donor records and shall establish and enforce policies to protect donor confidentiality and rights.
- vi. The Foundation will work to foster relationships with alumni of Rend Lake College.
- vii. The Foundation will maintain a well-coordinated donor relations program in order **to** maximize the effectiveness of solicitations and support requests from current and prospective donors.

### b. Asset Management

- i. The Foundation will establish asset-allocation, disbursement, and spending policies that adhere to applicable federal and state laws.
- ii. The Foundation will receive, hold, manage, invest, and disburse contributions of cash, securities, and other forms of property, including immediately vesting gifts and deferred gifts that are contributed in the form of planned and deferred-gift instruments.
- iii. The Foundation will be the repository for all current and future endowment

gifts to the benefit of the College (unless the donor specifies otherwise). The management of these funds, including investment strategies and payout rates, will be established by the Rend Lake College Foundation Board of Directors.

- iv. The Foundation is authorized to commingle, for investment purposes, unrestricted assets with other designated funds. The Foundation will maintain a separate accounting of undesignated funds received and gains, profits, or losses resulting from the investment of unrestricted funds.
- v. The Foundation will engage an ~~independent~~ accounting firm annually to conduct an audit of the Foundation's financial and operational records and will provide the College with a copy of the annual audited financial statements, including management letters.
- vi. The Foundation may engage in such activities including the possible acquisition and management of real estate or other forms of real property for the benefit of the College for future allocation, transfer, or use.
- vii. When distributing gift funds to the College, the Foundation will disclose any terms, conditions, or limitations imposed by donor or legal requirements on the gifts. The College will abide by such restrictions and provide appropriate documentation

c. Transfer of Funds

- i. The Foundation is the primary depository of private gifts and will transfer funds to the College and/or the designated program or project within the College in compliance with applicable laws, College policies, and gift agreements.
- ii. The Foundation's disbursement on behalf of the College must be reasonable business expenses that support the institution, are consistent with donor intent, and do not conflict with the law.
- iii. The Foundation will transfer endowed scholarship funds within ~~thirty (30)~~ sixty (60) days following receipt of the Year/Term scholarship billing provided by the College. Disbursement of restricted current use funds for programs/projects in support of institutional goals or objectives will be made on an on-demand basis to the College based upon the availability of funds.

d. Foundation Funding and Administration

- i. The Foundation is responsible for establishing a ~~financial plan budget~~ to include ~~underwriting~~ the cost of Foundation employees, programs, operations, and services. As a part of this annual ~~financial plan budget~~, the Foundation and the College will ~~established~~ a mutually agreed-upon budget for College programs/projects to be funded through the Foundation as part of its operations.
- ii. In establishing a ~~financial plan budget~~, the Foundation has the right to use a reasonable percentage of its unrestricted funds to support its operations.
- iii. In addition to unrestricted funds, the Foundation may underwrite a portion of its annual budget through assessing fees on managed endowments, retaining

short-term interest income on deposited current-use funds, and retaining interest received per grant stipulations.

- iv. The Foundation will maintain copies of the ~~plans~~, budgets, and donor records developed in connection with the performance of its operations and obligations.
- v. The Foundation will provide access to financial data and records to the College in accordance with established procedure and consistent with applicable laws.
- ~~vi. The Foundation will provide access to records and data in accordance with established procedure and consistent with applicable laws.~~

6. Use of College Name. Consistent with its mission to help advance the mission, goals, and objectives of the College, the Foundation is granted the use of the name “Rend Lake College Foundation”, the College seal, and College logos.

7. Terms of the Memorandum of Understanding

- a. This Memorandum of Understanding is intended to set forth policies and procedures that will contribute to the coordination of their mutual activities.
- b. Should the Foundation cease to exist or cease to be an Internal Revenue Code 501(c)(3) organization, the Foundation will transfer its assets and any property held to the College in accordance with the Foundation’s Articles of Incorporation law and donor intent.
- c. This Memorandum of Understanding shall become effective upon signing by both parties. Thereafter the annual effective date of this agreement shall coincide with the first day of the Foundation’s fiscal year.
- d. This agreement is automatically renewable annually unless either the College or the Foundation gives written notice within 90 days prior to the close of the Foundation's fiscal year that a need exists for review or amendment. In any event, the agreement is subject to formal review or amendment, and may be terminated by either the College or the Foundation upon written notice at least 90 days in advance.

IN WITNESS WHEREOF, this agreement is first executed on behalf of Rend Lake College and the Rend Lake College Foundation on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

REND LAKE COLLEGE BOARD OF TRUSTEES:

By: \_\_\_\_\_  
**Larry Manning, Chairman**

REND LAKE COLLEGE:

By: \_\_\_\_\_  
**Terry Wilkerson, President**

By: \_\_\_\_\_  
**Cathy DeJarnette**  
**Exec. Director Admin Services**

REND LAKE COLLEGE FOUNDATION:

By: \_\_\_\_\_  
**Amy Newell, Director**

REND LAKE COLLEGE FOUNDATION BOARD OF DIRECTORS:

By: \_\_\_\_\_  
**Tony Wielt, Chairman**

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

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve a Joint Agreement for Dual Credit Educational Cooperation between Rend Lake College, District #521 and John A. Logan College, District #530, as presented, effective June 10, 2025.

**RATIONALE:** This Joint Agreement will allow the community colleges listed above to provide additional educational programs to the high school students of each district.

**EFFECTIVE DATE:** June 10, 2025

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

This agreement effective Fall 2025 – Spring 2026 entered into between the Board of Trustees of the above listed community colleges for the expressed purpose of providing additional educational programs to the high school students of each district. The above listed community colleges will follow the Dual Credit Quality Act (110 ILCS 27).

**Purpose**

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

**I. Instructional Identification**

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

**II. Educational Programs/Courses**

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

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

HIGH SCHOOL	PROGRAM	RLC COURSE
Marion High School	Architecture	CAAD 1201 – Introduction to CAD CAD 1203 – CAD Applications-Architectural CAD 1204 – CAD Applications-Mechanical CAD 1208 – CAD Applications-3D BUSI 1202 – Employability Skills
Marion High School	Culinary Arts	CULA 1202 – Nutrition and Menu Planning CULA 1207 – Culinary Math
Frankfort Community High School	Entrepreneurship	BUSI 1202 – Employability Skills BUSI1203 – Entrepreneurial Skills BUSI 1204 – Business Functions MGMT 2201 – Principles of Management

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

HIGH SCHOOL	PROGRAM	JALC COURSE
Benton High School	Construction Management	CMG 110 – Structural Framing I

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

**III. STUDENT ENROLLMENT AND RESPONSIBILITY**

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

**IV. RECEIVING DISTRICT’S RESPONSIBILITIES**

The receiving district shall maintain academic control of its courses.

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

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

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

**V. FINANCE**

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

Procedurally, high schools who wish to enroll their students at the receiving district in any of the courses herein identified will secure from their sending district a letter designating them as eligible to participate in the specific program/course covered by this cooperative agreement. The letter will be sent directly to the receiving district.

**VI. PUBLICITY AND CATALOG**

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

**VII. AMENDMENTS TO AGREEMENT**

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

**VIII. TERMINATION**

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

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

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

\_\_\_\_\_  
President

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

\_\_\_\_\_  
Date

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

*Kate E. O'Connell, Ph.D.*  
\_\_\_\_\_  
President

*5/20/2025*  
\_\_\_\_\_  
Date

# PERSONNEL

# **RATIFY ACCEPTANCE OF RETIREMENT RESIGNATION MAINTENANCE TECHNICIAN**

*Rend Lake Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To ratify with regret the acceptance of the retirement resignation of Mr. John (Pat) Petro, Maintenance Technician at Rend Lake College, effective July 31, 2025.

**EFFECTIVE DATE:** July 31, 2025

June 1, 2025

Terry Wilkerson  
President  
Rend Lake College  
468 N Ken Gray Pkwy  
Ina, IL 62846

Re: Notice of Resignation

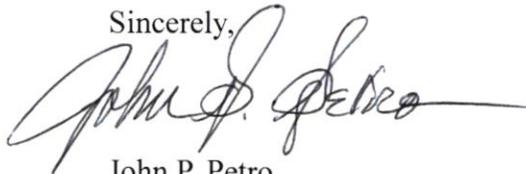
Dear Mr. Wilkerson,

After much consideration, I am writing this letter of resignation. It is time for me to retire, making July 31, 2025, my final day of work and August 1, 2025, my first day of retirement.

I would like to thank you for the opportunities provided and everyone at R.L.C. It honestly has been one of the greatest experiences of my working career. I have met and worked with many exceptional people, and for that I am thankful.

I will truly miss you all.

Sincerely,

A handwritten signature in black ink, appearing to read "John P. Petro". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

John P. Petro  
Maintenance Technician  
Physical Department



# REND LAKE COLLEGE

468 N. Ken Gray Pkwy  
Ina, IL 62846  
618.437.5321 • www.rlc.edu

---

## OFFICE OF THE PRESIDENT

June 02, 2025

Mr. John (Pat) Petro



Dear Pat,

I am in receipt of your retirement resignation letter resigning from your position as Maintenance Technician at Rend Lake College. I acknowledge the date of your retirement to be August 01, 2025, with your last day of work to be July 31, 2025.

On a personal note, I appreciate your dedication to Rend Lake College over the years and wish you the best in your retirement.

I accept with regret your retirement resignation on behalf of the Board of Trustees.

Sincerely,

Terry Wilkerson  
President

TW/mh

cc: Human Resources

# EMPLOYMENT STATUS OF NON-TENURED LAND OF LINCOLN AMERICORPS DIRECTOR

*Rend Lake College Board of Trustees*

June 10, 2025

**RECOMMENDATION:** Non-renewal of the employment contract of Mr. Justin Dean Mandrell. Mr. Mandrell's current contract and employment at Rend Lake College will expire June 30, 2025.

**RATIONALE:** Mr. Mandrell is a non-tenured employee with no right of continued employment after the ending date of his current contract, per Board Policy 3.1015. The college was notified on April 28, 2025 that the AmeriCorps Grant was terminated by the Federal Government.

# PERMISSION TO CREATE THE POSITION, JOB DESCRIPTION, AND TRANSFER BURSAR & DIRECTOR OF ACCOUNTING

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To grant permission to create the position, job description, and transfer Mallory Howell from Controller to Bursar & Director of Accounting, as presented, on a full-time, 48-week, non-tenure track contract, effective June 16, 2025. The salary will remain the same.

**RATIONALE:** Due to changing staffing needs related to student accounts receivables as a result of the transition from Powercampus to Colleague, this position is being created. This new position will manage student accounts receivable and will perform and oversee accounting functions.

**EFFECTIVE DATE:** June 16, 2025

## **Bursar & Director of Accounting – Business Office**

### **JOB DESCRIPTION**

**POSITION TITLE:** Bursar & Director of Accounting - Business Office  
**DEPARTMENT:** Business Office  
**REPORTS TO:** Vice President of Finance and Auxiliary Services  
**SUPERVISES:** Specialist - Accounts Receivable; Specialist – Business Office; Specialist – Business Office (Part-time)  
**STATUS:** Active  
**DATE:** 6/10/2025

### **ESSENTIAL FUNCTIONS**

1. Supervise and maintain student billing and accounts receivables and general accounts receivables.
2. Manage student debt recovery program.
3. Process 1098-T forms.
4. Address student questions, complaints, and concerns that require escalation beyond front-line accounts receivable staff.
5. Collaborate with Resource Development office on grant periodic reporting.
6. Prepare, enter, and maintain journal entries for the College.
7. Reconcile and monitor grants within the projects accounting module in the computerized accounting system for the college.
8. Provide needed accounting functions for specific grants as required by grant agreements.
9. Assist in the entry to and maintenance of the general ledger chart of accounts.
10. Prepare and maintain reports for the college, state, federal, and other reporting agencies - i.e. Uniform Financial Reporting Statements, monthly trial balances, grant quarterly reports, etc.
11. Assist with audits of College financial records and monitoring of grants. Prepare and coordinate audit work papers as needed for the College.
12. Supervise assigned duties of subordinate positions.
13. Draw down grant funds as required.
14. Prepare and post electronic deposits to the College bank accounts.
15. Complete drawdowns and wires from the various College bank accounts.
16. Maintain and input various miscellaneous College receivables sent to outside organizations.
17. Distribute all required information associated with the grant accounting function to fiscal managers of the College.
18. Insure the integrity and confidentiality of Business Office information.
19. Understand and communicate college policies and procedures as it relates to business functions.
20. Maintain a courteous and friendly attitude with employees, students, and outside agencies when performing job functions.

### **OTHER FUNCTIONS**

21. Participate in general Business Office functions.
22. Recommend the selection, assignment, retention, and termination of personnel responsible to the Bursar & Director of Grant Accounting.
23. Respond to and adjust grievances of subordinates.
24. Recommend approval of leaves for appropriate staff.
25. Assist other Business Office staff members.
26. Perform other duties as assigned.

### **ENVIRONMENT**

Works in an office setting. Works a standard work week with extended hours necessary to complete necessary functions.

**Bursar & Director of Grant Accounting – Business Office (cont.)**

**DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

	<b>Academic Support</b>	<b>Administrative</b>	<b>Clerical</b>	<b>Custodial / Maintenance</b>	<b>Professional / Technical</b>	<b>Supervisory</b>	<b>Teaching Faculty</b>
Tenure Track (Y/N)		<b>N</b>					
Grant Funded (Y/N)		<b>N</b>					
Full Time/Part Time (FT/PT)		<b>FT</b>					
Perm/Temp*		<b>PERM</b>					
Exempt/Non-exempt		<b>Exempt</b>					
Exempt Classification		<b>Administrative</b>					

\* Temp = a) grant funded or b) ending date is known

**PERMISSION TO CREATE THE POSITION AND  
JOB DESCRIPTION AND TRANSFER  
DIRECTOR – INSTITUTIONAL COMPLIANCE &  
RESEARCH  
TO  
DEAN – INSTITUTIONAL RESEARCH**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATIONS:** To grant permission to create the position and job description and transfer Mrs. Amy Eppin from Director of Institutional Compliance & Research to Dean of Institutional Research on a full-time, 48-week, non-tenure contract with an annual salary of \$75,000, prorated for the remainder of the fiscal year, effective June 16, 2025. Employee is not eligible for a salary increase in FY 2026.

**RATIONALE:** The college needs a dedicated Institutional Research position to ensure the accuracy of our reports; to validate data submissions to ICCB, National Student Clearinghouse, accreditors, and other agencies; and to look for trends and patterns to facilitate data-informed decision making. Mrs. Eppin has the necessary skills, experience and leadership aptitude to fill this position.

**EFFECTIVE DATE:** June 16, 2025

Dean – Institutional Research

## **JOB DESCRIPTION**

**POSITION TITLE:** Dean – Institutional Research  
**DEPARTMENT:** Institutional Effectiveness  
**REPORTS TO:** Vice President – Institutional Effectiveness  
**SUPERVISES:** Coordinator – Institutional Research & Reports, Student Workers  
**STATUS:** Active  
**DATE:** 6/10/2025

### **ESSENTIAL FUNCTIONS**

1. Oversee compilation and production of required federal, state, local, accreditor, and other reports as required.
2. Evaluate and validate reports to ensure accuracy.
3. Oversee Institutional Research staff to ensure proper and timely reporting of data to appropriate agencies, and work with IR and other departments to collect and analyze student and institutional information for trends.
4. Work with appropriate staff to facilitate the writing / programming of reporting functions using appropriate software, services and data sources.
5. Ensure proper submission of reports to the Illinois Community College Board, National Student Clearinghouse, IPEDS, Higher Learning Commission, and other authorities, and validate the data for accuracy.
6. Ensure compliance with federal, state, and institutional policies, working with various college departments as appropriate and / or as directed.
7. Maintain up-to-date knowledge of Federal Title IV, Higher Education Act, FERPA, Privacy Act, and state regulatory laws.
8. Assist the Vice President of Institutional Effectiveness with monitoring progress of institutional strategic planning projects.
9. Work with the Vice President of Institutional Effectiveness to complete the annual ICCB program review process and to coordinate submission of required documentation.
10. Assist in the development and implementation of policies and procedures to comply with changes in governmental laws and regulations.
11. Gather information for and assist with audit completion, and consult on any necessary remediation.
12. Maintain master calendar of all federal, state, and agency reporting dates and ensure compliance.
13. Assist with completion of various reporting internally and externally.
14. Manage departmental budgets and participate in the strategic planning process.

### **OTHER FUNCTIONS**

15. Attend conferences and / or other professional development activities and maintain professional affiliations to gain information for program development.
16. Assist with institutional strategic planning and make recommendations for the annual budget process.
17. Attend all Board of Trustee meetings as directed by the President and Vice President of Institutional Effectiveness.
18. Perform other duties as directed.

**Dean – Institutional Research (continued)**

**ENVIRONMENT**

Works in an office setting. Works hours required to accomplish objectives. Some travel and evening hours required.

**DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

	Academic Support	Administrative	Clerical	Custodial / Maintenance	Professional / Technical	Supervisory	Teaching Faculty
Tenure Track (Y/N)		N					
Grant Funded (Y/N)		N					
Full Time/Part Time (FT/PT)		FT					
Perm/Temp*		Perm					
Exempt/Non-exempt		Exempt					
Exemption Classification		Executive					

\* Temp = a) grant funded or b) ending date is known

PROPOSED

**PERMISSION TO CREATE THE POSITION AND  
JOB DESCRIPTION  
AND  
ADVERTISE FOR DIRECTOR – FINANCIAL AID**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATIONS:** To grant permission to create the position and job description, and advertise for Director of Financial Aid, effective June 10, 2025.

**RATIONALE:** This position is needed due to the transfer of Amy Eplin to Dean of Institutional Research. Mrs. Eplin's previous duties as Director of Institutional Research & Compliance also included serving as Director of Financial Aid.

**EFFECTIVE DATE:** June 10, 2025

## **JOB DESCRIPTION**

**POSITION TITLE:** Director – Financial Aid  
**DEPARTMENT:** Financial Aid  
**REPORTS TO:** Vice President of Institutional Effectiveness  
**SUPERVISES:** Specialist - Financial Aid, Student Workers  
**DATE:** 6/10/2025

### **ESSENTIAL FUNCTIONS**

1. Manage all financial aid programs and records.
2. Perform Return of Title IV funds.
3. Coordinate all programs with outside agencies.
4. Serve as the Department of Veterans Affairs Schools Certifying Official.
5. Process outside loans.
6. Manage student employment programs.
7. Recommend and implement college policies concerning financial aid.
8. Provide students with information and applications processes for grants, loans, scholarships, and student employment.
9. Perform Professional Judgements.
10. Reconciliation of all financial aid programs with the Business Office and outside agencies.
11. Manage the Common Origination Disbursement (COD) with the Department of Education.
12. Maintain up-to-date knowledge of Federal Title IV, Higher Education Act, FERPA, Privacy Act, and state regulatory laws.
13. Complete various reports for internal and external uses.
14. Prepare budget information.
15. Complete Fiscal Operations Report and Application to Participate (FISAP).
16. Coordinate correspondence and other general office responsibilities.
17. Counsel and determine the eligibility of financial aid candidates.
18. Assist with recruitment and retention efforts on and off campus.
19. Update and maintain the Financial Aid Policies and Procedures Manual.
20. Oversee the Microscholarship Program.

### **OTHER FUNCTIONS**

21. Attend conferences and maintain professional affiliations to gain information for program development.
22. Assist with institutional strategic planning and make recommendations for the annual budget process.
23. Perform other duties as assigned.

### **ENVIRONMENT**

Works in an office setting, works hours required to accomplish objectives.

### **DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required for the referenced position.

**Director – Financial Aid (Continued)**

	Academic Support	Administrative	Clerical	Custodial / Maintenance	Professional / Technical	Supervisory	Teaching Faculty
Tenure Track (Y/N)		N					
Grant Funded (Y/N)		N					
Full Time/Part Time (FT/PT)		FT					
Perm/Temp*		Perm					
Exempt/Non-exempt		Exempt					
Exemption Classification		Administrative					

\* Temp = a) grant funded or b) ending date is known

PROPOSED NEW

# PERMISSION TO CREATE STIPEND AND JOB DESCRIPTION FOR COORDINATOR OF SUSTAINABILITY AND RENEWABLE ENERGY

*Rend Lake College Board of Trustees*

June 10, 2025

**RECOMMENDATION:** To grant permission to create the stipend position and job description for Coordinator of Sustainability and Renewable Energy, as presented, effective July 01, 2025. This stipend position will be in the amount of \$5,000 annually.

**RATIONALE:** This stipend position is necessary in order to advance the College's initiatives with the Illinois Green Economy Network (IGEN). This position will be supported by grant funding.

**EFFECTIVE DATE:** July 01, 2025

## **Stipend – Coordinator of Sustainability and Renewable Energy**

### **JOB DESCRIPTION**

**POSITION TITLE:** Stipend – Coordinator of Sustainability and Renewable Energy  
**DEPARTMENT:** Facilities and Campus Operations  
**REPORTS TO:** Dean – Facilities and Campus Operations  
**STATUS:** Active  
**DATE:** 07/01/2025

### **ESSENTIAL FUNCTIONS**

1. Complete and coordinate all necessary paperwork for Illinois Green Economy Network.
2. Communicate with the Dean of Facilities and Campus Operations regarding assessing the current energy usage and costs to establish baseline data for improvement measures.
3. Coordinate meetings with SEDAC as needed.
4. Implement energy management plans to achieve more environmentally friendly and cost-effective systems.
5. Stay informed about the latest energy technologies and industry trends to foster innovation on campus.
6. Organize promotional events supporting green energy.
7. Attend relevant trainings and conferences as appropriate.

### **OTHER FUNCTIONS**

8. Perform other duties as assigned by college administration.

### **ENVIRONMENT**

Works hours required to accomplish objectives. Some evening and weekend hours will be required.

### **DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

# PERMISSION TO CREATE STIPEND AND JOB DESCRIPTION FOR ENTREPRENEURSHIP COORDINATOR

*Rend Lake College Board of Trustees*

June 10, 2025

**RECOMMENDATION:** To grant permission to create the stipend position and job description for Entrepreneurship Coordinator as presented, effective July 01, 2025. This stipend position will be in the amount of 3 equated load hours per semester (Fall/Spring).

**RATIONALE:** This stipend position is necessary in order to facilitate opportunities and foster the College's relationship with the CEO, EDGE, or other Entrepreneurial Programs within the district.

**EFFECTIVE DATE:** July 01, 2025

## Stipend - Coordinator Entrepreneurship

### JOB DESCRIPTION

**POSITION TITLE:** Stipend - Coordinator Entrepreneurship  
**DEPARTMENT:** Applied Science and Technology  
**REPORTS TO:** Dean of Applied Science and Technology  
**SUPERVISES:** NA  
**DATE:** 07/01/2025

#### **ESSENTIAL FUNCTIONS**

1. Facilitate grade entry for CEO / EDGE programs.
2. Coordinate any on-campus events with CEO / EDGE programs.
3. Coordinate monthly meetings with CEO / EDGE programs.
4. Explore opportunities for non-credit seminars in entrepreneurship.
5. Work with appropriate high school staff on developing and promoting CEO and EDGE programs.
6. Promote entrepreneurship certificate completion within the CEO and EDGE Programs.

#### **OTHER FUNCTIONS**

7. Attend relevant conferences / trainings as appropriate.
8. Perform other duties as assigned by college administration.

#### **ENVIRONMENT**

Works in an office setting, works hours required to accomplish objectives.

#### **DISCLAIMER**

The above statements are intended to describe the general nature and level of work being performed for the referenced position. This is not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of the referenced position.

# APPROVAL OF FY 2026 SALARIES

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To approve the salaries for administration, academic support, office support, police department, and physical plant personnel as provided, and to authorize the administration to set appropriate contract lengths as they see fit, not to exceed one year. Salary increases will begin July 1, 2025, except for the individuals whose grants have a different beginning and ending date, in which case the salary increase would correspond with the grant period. The proposed salaries represent at least a 5% raise with other additional increases specific to areas where there are expanded duties/responsibilities and/or to be aligned better with the job market.

Also attached are sample contract letters for each classification of personnel. These contract letters represent salaries ranging from \$35,000 to \$185,000.

**RATIONALE:** In determining the FY 2026 salaries, consideration was given to the following:

1. The college's financial condition;
2. State averages for comparable positions; and,
3. Local salaries.
4. Salary adjustments made to align with current market conditions
5. Increasing minimum wage requirements in the State of Illinois

**EFFECTIVE DATE:** July 1, 2025

# FINANCIAL INFORMATION

# **RATIFICATION OF THE PAYMENT OF COLLEGE EXPENSES INCLUDING TRAVEL EXPENSE REIMBURSEMENTS**

*Rend Lake College Board of Trustees*

**June 10, 2025**

**RECOMMENDATION:** To ratify the payment of college expenses including travel expense reimbursements as presented.

**EFFECTIVE DATE:** June 10, 2025

REND LAKE COLLEGE  
Summary of Operating Funds (Education, Operations & Maintenance, Auxiliary)  
For the Eleven Months Ending May 31, 2025

	BUDGET	ACTUAL	ACTUAL	REMAINING	% USED
		MAY	YEAR-TO-DATE	BUDGET	
<b>REVENUES</b>					
<b>ED, OP &amp; MAINT, &amp; AUX FUNDS</b>					
LOCAL GOVERNMENT	\$ (4,587,330.00)	\$ (139,929.83)	\$ (4,300,587.98)	\$ (286,742.02)	93.75%
STATE GOVERNMENT	\$ (8,216,584.00)	\$ (526,471.16)	\$ (6,701,337.88)	\$ (1,515,246.12)	81.56%
FEDERAL GOVERNMENT	\$ (20,000.00)	\$ (2,359.63)	\$ (24,473.58)	\$ 4,473.58	122.37%
TUITION & FEES	\$ (7,254,620.00)	\$ 225,457.20	\$ (6,859,997.17)	\$ (394,622.83)	94.56%
SALES & SERVICE	\$ (930,152.00)	\$ (133,485.21)	\$ (968,826.93)	\$ 38,674.93	104.16%
FACILITIES REVENUE	\$ (650,900.00)	\$ (52,344.64)	\$ (565,867.75)	\$ (85,032.25)	86.94%
INVESTMENTS	\$ (401,500.00)	\$ -	\$ (1,738,775.71)	\$ 1,337,275.71	433.07%
NON GOVERNMENT	\$ -	\$ -	\$ (12,318.00)	\$ 12,318.00	0.00%
OTHER	\$ (552,325.00)	\$ (34,532.85)	\$ (509,341.30)	\$ (42,983.70)	92.22%
<b>TOTAL REVENUES</b>	<b>\$ (22,613,411.00)</b>	<b>\$ (663,666.12)</b>	<b>\$ (21,681,526.30)</b>	<b>\$ (931,884.70)</b>	<b>95.88%</b>
<b>EXPENSES</b>					
<b>ED, OP &amp; MAINT, &amp; AUX FUNDS</b>					
SALARIES	\$ 11,623,421.00	\$ 987,376.59	\$ 9,500,870.89	\$ 2,122,550.11	81.74%
EMPLOYEE BENEFITS	\$ 2,896,687.00	\$ 141,366.41	\$ 1,520,664.98	\$ 1,376,022.02	52.50%
CONTRACTUAL SERVICES	\$ 1,631,150.00	\$ 88,199.40	\$ 1,278,817.44	\$ 352,332.56	78.40%
MATERIALS/SUPPLIES	\$ 2,277,530.00	\$ 67,879.71	\$ 1,680,817.86	\$ 596,712.14	73.80%
CONF/MEETING/TRAVEL	\$ 465,900.00	\$ 55,555.61	\$ 432,094.42	\$ 33,805.58	92.74%
FIXED CHARGES	\$ 205,650.00	\$ 9,038.54	\$ 173,275.78	\$ 32,374.22	84.26%
UTILITIES	\$ 929,500.00	\$ 96,603.35	\$ 982,581.08	\$ (53,081.08)	105.71%
CAPITAL OUTLAY	\$ 191,000.00	\$ 5,998.98	\$ 107,608.30	\$ 83,391.70	56.34%
OTHER EXPENSES	\$ 2,200,500.00	\$ (2,002.50)	\$ 2,430,211.00	\$ (229,711.00)	110.44%
<b>TOTAL EXPENSES</b>	<b>\$ 22,421,338.00</b>	<b>\$ 1,450,016.09</b>	<b>\$ 18,106,941.75</b>	<b>\$ 4,314,396.25</b>	<b>80.76%</b>
<b>TRANSFERS</b>					
OP TRANSFER TO OTHER FUNDS	\$ 1,502,136.00	\$ -	\$ -	\$ 1,502,136.00	
OP TRANSFER FROM OTHER FUNDS	\$ (1,602,136.00)	\$ -	\$ -	\$ (1,602,136.00)	
<b>TOTAL TRANSFERS</b>	<b>\$ (100,000.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (100,000.00)</b>	
<b>GRAND TOTAL</b>	<b>\$ (292,073.00)</b>	<b>\$ 786,349.97</b>	<b>\$ (3,574,584.55)</b>	<b>\$ 3,282,511.55</b>	

REND LAKE COLLEGE  
Summary of Non-Operating Funds (Op/Maint Rest, Bond & Int, Restricted, Trust & Agency, Audit, Tort)  
For the Eleven Months Ending May 31, 2025

	<u>ACTUAL</u>	<u>ACTUAL</u>
	<u>MAY</u>	<u>YEAR-TO-DATE</u>
<b>REVENUES</b>		
<b>RESTRICTED FUNDS</b>		
LOCAL GOVERNMENT	\$ -	\$ (4,949,208.98)
STATE GOVERNMENT	\$ (132,533.32)	\$ (3,251,393.13)
FEDERAL GOVERNMENT	\$ (274,056.84)	\$ (8,050,641.87)
TUITION & FEES	\$ -	-
SALES & SERVICE	\$ (3,084.92)	\$ (68,114.68)
FACILITIES REVENUE	\$ -	-
INVESTMENTS	\$ -	\$ (936,004.27)
NON GOVERNMENT	\$ -	\$ (557,245.85)
OTHER	\$ (42,841.64)	\$ (418,119.21)
<b>TOTAL REVENUES</b>	<b>\$ (452,516.72)</b>	<b>\$ (18,230,727.99)</b>
<b>EXPENSES</b>		
<b>RESTRICTED FUNDS</b>		
SALARIES	\$ 241,078.54	\$ 2,624,364.86
EMPLOYEE BENEFITS	\$ 58,455.47	\$ 713,700.48
CONTRACTUAL SERVICES	\$ 25,256.25	\$ 1,055,832.20
MATERIALS/SUPPLIES	\$ 35,601.98	\$ 576,588.98
CONF/MEETING/TRAVEL	\$ 10,064.81	\$ 143,534.50
FIXED CHARGES	\$ 462,397.16	\$ 4,523,651.51
UTILITIES	\$ 683.61	\$ 7,454.71
CAPITAL OUTLAY	\$ 916,140.53	\$ 6,037,263.27
OTHER EXPENSES	\$ 85,654.91	\$ 5,523,775.94
<b>TOTAL EXPENSES</b>	<b>\$ 1,835,333.26</b>	<b>\$ 21,206,166.45</b>
<b>TRANSFERS</b>		
OP TRANSFER TO OTHER FUNDS	\$ -	-
OP TRANSFER FROM OTHER FUNDS	\$ -	-
<b>TOTAL TRANSFERS</b>	<b>\$ -</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>\$ 1,382,816.54</b>	<b>\$ 2,975,438.46</b>

**STATEMENT OF CASH POSITION - REND LAKE COLLEGE**

	<b>May 2025</b>	<b>April 2025</b>	<b>March 2025</b>	<b>February 2025</b>	<b>January 2025</b>	<b>December 2024</b>
Operating Account	\$ 44,639,418.12	\$ 43,860,601.05	\$ 43,545,531.87	\$ 44,350,813.13	\$ 45,488,470.72	\$ 44,664,751.39
Medical Insurance Reserve	\$ 56,170.39	\$ 55,958.11	\$ 55,751.70	\$ 55,539.22	\$ 55,347.96	\$ 55,136.60
Working Cash	\$ 6,296,203.22	\$ 6,272,189.13	\$ 6,249,035.24	\$ 6,225,199.32	\$ 6,203,748.31	\$ 6,180,041.24
*Working Cash CD's	\$ 3,200,000.00	\$ 3,200,000.00	\$ 3,200,000.00	\$ 3,200,000.00	\$ 3,200,000.00	\$ 3,200,000.00
2023B Bond Account	\$ 1,799,371.48	\$ 3,745,046.98	\$ 3,728,835.00	\$ 3,714,612.10	\$ 3,701,812.24	\$ 4,125,350.72
Investments**						
Liquid Fund	\$ 3,313.13	\$ 2,285.29	\$ 1,227.58	\$ 588,492.99	\$ 6.37	\$ 2,081.65
MAX Fund	\$ 24,525.26	\$ 24,437.57	\$ 34,352.77	\$ 168,372.50	\$ 126,523.90	\$ 122,933.70
Cert of Deposit	\$ 2,769,250.00	\$ 2,769,250.00	\$ 2,769,250.00	\$ 2,769,250.00	\$ 3,051,350.00	\$ 3,051,350.00
Cert of Deposit (DTC)	\$ 1,469,142.18	\$ 1,469,142.18	\$ 1,469,142.18	\$ 736,474.10	\$ 729,593.84	\$ 729,593.84
Savings Deposit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Securities	\$ -	\$ -	\$ -	\$ -	\$ 254,121.09	\$ 254,121.09
<b>TOTAL</b>	<b>\$ 60,257,393.78</b>	<b>\$ 61,398,910.31</b>	<b>\$ 61,053,126.34</b>	<b>\$ 61,808,753.36</b>	<b>\$ 62,810,974.43</b>	<b>\$ 62,385,360.23</b>

	<b>November 2024</b>	<b>October 2024</b>	<b>September 2024</b>	<b>August 2024</b>	<b>July 2024</b>	<b>June 2024</b>
Operating Account	\$ 44,619,581.90	\$ 41,469,775.04	\$ 41,952,645.52	\$ 34,009,764.99	\$ 34,685,682.35	\$ 33,940,299.97
Medical Insurance Reserve	\$ 54,911.87	\$ 54,687.98	\$ 54,431.46	\$ 54,182.10	\$ 53,930.22	\$ 53,672.72
Working Cash	\$ 623,927.90	\$ 621,361.26	\$ 618,444.93	\$ 615,633.48	\$ 677,009.97	\$ 673,827.92
*Working Cash CD	\$ 8,731,423.61	\$ 8,706,295.90	\$ 8,680,450.39	\$ 15,455,554.07	\$ 15,429,946.86	\$ 15,404,459.80
2023B Bond Account	\$ 4,158,760.43	\$ 4,861,205.97	\$ 4,965,565.45	\$ 4,943,006.38	\$ 5,365,477.33	\$ 5,531,134.58
Investments**						
Liquid Fund	\$ 1,057.84	\$ 4.17	\$ 1,203.36	\$ 149.05	\$ 2,307.40	\$ 1,170.14
MAX Fund	\$ 122,464.89	\$ 121,997.16	\$ 119,288.31	\$ 118,793.24	\$ 57,571.48	\$ 57,318.50
Cert of Deposit	\$ 3,051,350.00	\$ 3,051,350.00	\$ 3,051,350.00	\$ 3,051,350.00	\$ 1,229,809.28	\$ 1,229,809.28
Cert of Deposit (DTC)	\$ 729,593.84	\$ 729,593.84	\$ 729,593.84	\$ 729,593.84	\$ 2,586,350.00	\$ 2,586,350.00
Savings Deposit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Securities	\$ 254,121.09	\$ 254,121.09	\$ 254,121.09	\$ 254,121.09	\$ 254,121.09	\$ 254,121.09
<b>TOTAL</b>	<b>\$ 62,347,193.37</b>	<b>\$ 59,870,392.41</b>	<b>\$ 60,427,094.35</b>	<b>\$ 59,232,148.24</b>	<b>\$ 60,342,205.98</b>	<b>\$ 59,732,164.00</b>

\*Funds invested as follows:

\$3,200,000.00 - 36 month CD at a rate of 3.75% - Maturity date of 9/20/2025

\*\*The College currently has cash and marketable securities which are invested with the Illinois School District Liquid Asset Fund. These funds are unrestricted funds which can be used for general operating expenses following a directive from the Board of Trustees. These funds are the result of the issuance of Alternate Revenue Source Bonds Series 2010. Investments in the MAX Fund are in a AAA-rated uncollateralized money market account. The underlying investments are authorized under state law. DTC certificates of deposit pay interest in the form of coupon payments, similar to securities.