

4.36 Abused and Neglected Child Reporting (~~Reaffirmed 2/20/18~~Revised)

Highland is committed to the safety and welfare of children as governed by Illinois Law. The Abused and Neglected Child Reporting Act (ANCRA) states that: All College personnel are mandated reporters who, if they have reasonable cause to believe a child known to them in their professional or official capacity may be an abused child or a neglected child, shall immediately report or cause a report to be made to the Illinois Department of Children and Family Services by calling the Child Abuse Hotline at 1-800-252-2873 or 1-800-25-ABUSE. College personnel who are mandated reporters specifically include all athletic program personnel and/or athletic facility personnel. Students enrolled in an academic program leading to a position as a child care worker, school service personnel and/or education degree are also mandated reporters pursuant to the Act. Under this policy, College personnel includes student workers. Highland considers volunteers as defined under Highland's Volunteer Services Policy (4.07) also to be mandated reporters.

Child abuse is the mistreatment of a child under the age of 18 by a parent, caretaker, someone living in their home or someone who works with or around children. The mistreatment must cause injury or put the child at risk of physical injury. Child abuse can be physical (such as burns or broken bones) or sexual (such as fondling or incest). Neglect happens when a parent or responsible caretaker fails to provide adequate supervision, food, clothing, shelter or other basics for a child.

Failure to Report:

Any mandated reporter of Highland Community College who fails to report suspected child abuse or neglect in violation of this policy may be subject to discipline, up to and including termination, expulsion and/or other sanctions. In addition, willful failure to report suspected incidents of child abuse or neglect is a misdemeanor (first violation) or a class 4 felony (second or subsequent violation).

Required Training:

Employees are required to complete online mandated reporter training within three months of their hire and periodically thereafter. Training information will be provided through the Office of Human Resources.

Immunity for Good Faith Reports:

Individuals who in good faith make reports of suspected abuse or neglect are provided with certain statutory immunities from civil and/or criminal liability.

Confidentiality:

The confidentiality of a report of suspected child abuse or neglect, including the identity of an individual who makes a report under this policy, will be protected consistent with state law.

Retaliation:

Retaliation against any employee, student, volunteer or other individual who makes a good faith report of abuse or neglect or who participates in any investigation of abuse or

neglect is prohibited. Anyone found to have engaged in prohibited retaliation may be subject to discipline, up to and including termination, expulsion and/or other sanctions.

Procedures related to this policy will be published through the College's Human Resources Department and on Highland's web site.

4.37

Controlled Substances (including alcohol)-Alcohol and Drugs in the Workplace
 (Reaffirmed 2/20/18 Revised)

The unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in and on property owned or controlled by Highland Community College. ~~Any Highland Community College employee determined to have violated this policy may be subject to disciplinary action up to and including dismissal.~~ The use of alcohol, or cannabis while on Highland Community College owned or controlled property, including meal periods and breaks is prohibited, except as authorized below. The federally mandated Drug-Free Schools and Communities Act requires college campuses to prevent the use and possession of illegal drugs. Under federal law, cannabis is classified as an illegal drug, therefore, cannabis use and possession is illegal on Highland's campus. An employee must notify Highland of any criminal drug statute conviction for a violation occurring in the workplace no later than five days after such conviction.

No employee will report to work while under the influence of alcohol or illegal drugs. Violation of these rules by an employee will be reason for mandatory evaluation/treatment for a substance use disorder and/or for disciplinary action up to and including dismissal.

Employees with a prescription for cannabis will notify Human Resources. Human Resources will review the matter with the employee and determine if an accommodation is needed or can be attained.

In accordance with State Law, the College Board of Trustees or its designee may authorize the availability of alcoholic beverages in designated on-campus facilities or property at College, Foundation, or Alumni Association events for which the Foundation is the host or considered a sponsor or co-sponsor. The authorization shall be given in writing by the President of the College.

Any Highland Community College employee determined to have violated this policy may be subject to disciplinary action up to and including dismissal.

4.38 Criminal Background Investigations (Reaffirmed ~~2/20/18~~)

Criminal background investigations will be conducted on all successful candidates for security sensitive positions as required by the Campus Security Act of the State of Illinois.

To comply with National Service laws under the Serve America Act, National Service Criminal History checks will be conducted on all successful candidates for positions paid from federal grant programs funded by the Corporation for National and Community Service (CNCS), such as Retired and Senior Volunteer Program (RSVP).

4.39 Non-Violence (~~Revised 2/20/18~~ Reaffirmed)

Introduction

Highland Community College is committed to providing and maintaining a safe workplace and campus environment that is free from violence.

Prohibited Conduct

The College prohibits any type of violence committed by or against employees, students or third parties. The definition of “violence” includes any conduct or statements, which is sufficiently threatening, offensive or intimidating to cause an individual to reasonably fear for his or her personal safety and/or the safety of his or her family, friends and/or property. The following list of behaviors, while not inclusive, provides examples of prohibited conduct:

- Fighting or causing physical injury to another person;
- Making threatening remarks of physical or aggressive conduct;
- Demonstrating aggressive or hostile behavior that creates a reasonable fear of injury to another person or subjects another individual to emotional distress;
- Intentionally damaging College property or property of another or the threat of such damage;
- Use of any object as a weapon;
- Harassing or threatening another either in person, by telephone, in e-mail or other; and
- Stalking or using surveillance with intent to harm.

Reporting Procedures

Employees, students or third parties who experience, observe or have reason to fear such prohibited conduct are urged to report their concerns.

Employees should report any potentially violent situations immediately to their supervisor, the Associate Vice President of Human Resources, Director, Facilities and Safety or the campus Deputy Sheriff on duty.

Any student or third party should report such activity to a Highland employee, a faculty member, Dean, Vice President of Student Development and Support Services, or the campus Deputy Sheriff on duty.

To the extent possible, the College will protect the confidentiality of reports commensurate with the need to investigate, resolve reported problems and comply with any discovery or disclosure obligations. Reports or incidents warranting confidentiality will be handled appropriately and information will be disclosed to others on a need-to-know basis. Individuals involved in an investigation are expected to refrain from discussing it with others.

Non-Retaliation

This policy strictly prohibits retaliation against employees, students or third parties who report in good faith incidents of threats, violence, intimidating conduct, weapons possession, or workplace violence or who cooperate with an investigation. Any person engaged in retaliatory conduct shall be subject to disciplinary action, up to and including discharge, suspension/expulsion and/or exclusion.

Risk Reduction Measures

The Human Resources department will take reasonable measures to conduct background investigations to review candidates' backgrounds and reduce the risk of hiring individuals who may have a history of violent behavior.

Enforcement

Threats, threatening conduct, or any other acts of aggression or violence in the workplace or on campus will not be tolerated. All reports will be reviewed and appropriate corrective action will be taken against individuals found to have violated this policy. Corrective action may include physical removal from the workplace/campus. Employees or students or others who engage in prohibited behavior shall be held accountable under College policy, as well as local, state, and federal law. Any employee, student or third party determined to have committed such acts will be subject to disciplinary action, up to and including dismissal or expulsion, as well as and/or referral to the appropriate law enforcement agencies for arrest and prosecution. Any third party who commits or threatens to commit violent behavior shall be subject to exclusion from the campus, termination of business relationships, and/or referral to the appropriate law enforcement agencies for arrest and prosecution. Highland Community College reserves the right to take any necessary legal action to protect its employees, students and third parties, including the filing of criminal complaints against individuals violating this policy.

4.40 Student Worker Program (Reaffirmed ~~2/20/18~~)

The Student Worker Program will abide by all existing regulations and policies, as set forth by Highland Community College's Policy Manual, the Federal Student Aid handbook, and the Code of Regulations for the Federal Work Study Program.

**AGENDA ITEM #X-C-2
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE**

**FIRST READING – REVISED POLICY 1.03
COLLEGE MISSION, VISION, CORE VALUES, AND PRINCIPLES OF OPERATION**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approves for first reading revised policy 1.03, College Mission, Vision, Core Values, and Principles of Operation, which is included in Chapter I, Board of Trustees, of the policy manual.

BACKGROUND: The recommended change to Policy 1.03 is a result of the review of the policy during the preparation of the Higher Learning Commission assurance argument. The Criterion 1 Team determined that the revisions would better reflect the College's alignment with the standard of quality related to the mission. This includes clearly and publicly articulating the mission, ensuring the mission is current, and identifying the nature, scope, and intended constituents of the College's offerings and services.

BOARD ACTION: _____

1.03 College Mission, Vision, and Core Values, and Principles of Operation (Reaffirmed)

A. Mission

~~The mission statement for Highland Community College shall be~~ “Highland Community College is committed to shaping the future of our communities by providing quality education and learning opportunities through programs and services that encourage the personal and professional growth of the people of northwestern Illinois.”²

This mission is carried out by:

1. Providing educational preparation to students for transfer to a baccalaureate or professional, degree-granting institution.
2. Providing instruction to enable students to complete specific vocational degrees and certificates and general education designed to meet individual educational goals.
3. Providing occupational training, retraining, and/or upgrading of skills to meet individual, local, and state needs.
4. Providing developmental education to strengthen students’ academic skills.
5. Providing a range of student support services that recognizes and supports the educational goals and needs of a diverse student population.
6. Supporting economic development through partnerships with business, industry, chambers of commerce, units of local government, and other educational institutions.
7. Providing community education designed to meet local cultural needs and encourage lifelong learning and cultural understanding
8. Providing community access as an open-door institution to all college services and facilities.

B. Vision

~~The vision statement shall be~~ “Highland Community College partners with learners in successfully shaping their futures.”²

C. Core Values

- Integrity—, doing the right thing regardless of the situation; implies wholeness – having a belief and sticking to it.
- Compassion--sensitivity and empathy to others, without judgment, demonstrated through behavior and responding in a respectful way – not an end result, but a process.
- Respect—, demonstrating that one values other people and points of view through courtesy and awareness of differences without necessarily accepting all their beliefs or actions.

- D. Principles of Operation
- Grounded in purpose
 - Mutual respect
 - Ethics/integrity/honesty
 - Sense of humor
 - Shared responsibility
 - Climate that promotes competence

**AGENDA ITEM #X-C-1
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE**

**REVISED JOB DESCRIPTION
HUMAN RESOURCES SPECIALIST**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees approves the attached revised job description for the Human Resources Specialist with placement remaining at range 24 on the Highland Salary Range Table. This is a full-time, non-exempt classified position.

BACKGROUND: The incumbent in this position is retiring at the end of the fiscal year. The job description was reviewed prior to advertising for the position. As a result of the review, education and experience qualifications were updated to reflect the requirements needed to successfully fulfill the job responsibilities. In addition, some of the principal job duties were re-organized or re-worded for better flow and identification of duties. Lastly, the management of unemployment claims was added back into the job description.

BOARD ACTION: _____

Highland Community College Position Description

CORE VALUES AND EMPLOYEE CHARACTERISTICS: Highland Community College has adopted a set of Core Values and Employee Characteristics that it believes each employee must model in order for the College to provide a supportive and productive working and learning environment. These Core Values are Integrity, Compassion and Respect. The Employee Characteristics are Commitment, Interpersonal Skills, Lifelong Learner and Sound Judgment.

TITLE: Human Resources Specialist*

GENERAL STATEMENT OF RESPONSIBILITIES: ~~Provides complex administrative and technical support in several human resources functions. Duties include: processing employment searches from posting to onboarding of new hires, managing benefits enrollment and supporting benefit related functions, compiling and maintaining data in human resources information systems and files, and producing reports. Completes special assignments and projects as required. To provide complex, administrative support, utilizing functional knowledge of Human Resources practices and procedures, with focus on employee medical benefits and the College search process:~~

PRINCIPAL DUTIES: (essential functions)

- ~~● Handles and maintains highly confidential information on employees as well as candidates for positions.~~
- Under the direction of the Director, Human Resources, processes employment searches, including drafting and placement of advertising and notices for open positions, effectively using social media in recruitment efforts, setting up positions within online applicant database, assisting applicants, meeting and working with assigned search committees and search committee chairs, reviewing all applicant materials, scheduling interviews, reviewing benefits and administering tests, conducting criminal background and reference checks, preparing draft Board action items, and preparing ensuring new hire onboarding is successful paperwork. Assists in ensuring compliance of equal opportunity and nondiscrimination provisions throughout the search process. Compiles and prepares EEOC and other applicant reports from applicant database; provides detailed information as requested.
- ~~● Compiles and prepares EEOC and other applicant reports from applicant database; provides detailed information as requested.~~
- ~~● Provides excellent customer service when assisting individuals with questions related to open positions. Meets with candidates to review benefits and administer tests.~~
- ~~● Assists in ensuring compliance of equal opportunity and nondiscrimination provisions throughout the search process.~~
- Manages worker's' compensation claims intake and reporting. Maintains appropriate OSHA information and other required reports. Works with carrier to appropriately handle claims.
- Manages unemployment claims. Maintains appropriate handling and required reporting.
- ~~● Compiles and prepares EEOC and other applicant reports from applicant database; provides detailed information as requested.~~
- Provides essential customer service to employees regarding medical insurance needs.

- Handles processing of all appropriate benefits medical insurance-related documents and communications as appropriate with the employee, insurance company, third party administrator and Director, Human Resources while abiding by HIPAA privacy laws.
- Manages open enrollments for benefit programs, including medical, dental, Flexible Spending Accounts, long-term disability and life insurances and assists with claims when needed. Prepares insurance paperwork for exiting employees. Responds to basic questions regarding benefits and SURS short-term disability.
- ~~Responds to basic questions regarding these and SURS short-term disability.~~
- Creates and maintains personnel files.
- Maintains mandatory labor law posters and job descriptions.
- ~~Prepares insurance paperwork for exiting employees.~~
- Updates, communicates and maintains primary and backup Nursing Mothers' Act room assignments in campus facilities.
- Updates the College's Call-Em-All staff list and the Emergency Inclement Weather Telephone lists.
- Answers the telephone, responds to requests for information, prepares and distributes memos, correspondence, meeting minutes and other documents; opens and processes incoming mail, orders office supplies and other materials; processes invoices and maintains budget accounts.
- Maintains and updates various employee lists, retiree lists, seniority lists, mailing lists, and directories. May make updates to HRIS system as needed.
- Assists with special projects, which may include attending committee meetings, assisting at job fairs, etc.
- Handles and maintains highly confidential information on employees as well as candidates for positions.
- Identifies process improvement opportunities and takes initiative as needed.
- Provides excellent customer service to external and internal individuals.
- Communicates professionally in the workplace.
- Performs other duties as assigned.

KNOWLEDGE AND SKILLS REQUIRED:

Knowledge of English usage, grammar, spelling, punctuation and vocabulary.

Knowledge of College personnel policies and procedures, including benefits offered by the College.

Knowledge of state and federal laws regarding hiring, selection and employment of employees.

Knowledge and understanding of HIPAA.

Knowledge of principles and practices of office administration.

Knowledge of office equipment and computer hardware and software applications.

Knowledge of utilizing data to make informed decisions.

Knowledge of report preparation and formatting.

Skill in maintaining confidential information.

Skill in planning and coordinating complex administrative office duties.

Skill in effectively using organization and planning skills, including the use of attention to detail, meeting deadlines, and follow through.

Skill in communicating effectively orally and in writing.

Skill in operating a computer and related software applications.

Skill in effectively working with databases, including HRIS.

Skill in establishing and maintaining effective relationships with a diverse population of co-workers and others.

PHYSICAL REQUIREMENTS/ACTIVITIES: The physical requirements of this position are sedentary in nature, exerting up to 10 lbs of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects, including the human body. Sedentary work involves sitting most of the time.

MINIMUM QUALIFICATIONS: ~~High school diploma, with Associate's degree preferred, and two (2) years office experience, with one (1) year previous work experience in a human resource environment OR an equivalent combination of education and experience that provide the required knowledge and skills.~~

REQUIRED LICENSE/CERTIFICATION: None

REPORTS TO: Director, Human Resources

APPOINTED BY: President

EMPLOYEE CATEGORY: Classified

FLSA CLASSIFICATION: Non-Exempt

CLASS CODE: 2209

JOB SERIES/FAMILY: General Administrative Series/Human Resources Group

LAST REVISED: 05/25/21 ~~08/15/19 (reports to)~~ *[Pending Board Approval]

**AGENDA ITEM #X-C-2
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD**

**ACCEPTANCE OF STAFF MEMBERS REQUESTING TO PARTICIPATE IN THE
PLANNED RETIREMENT PROGRAM**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees accepts the requests of the following staff members to participate in the Planned Retirement Program.

Barb Price, planned retirement June 30, 2022
Joani Bardell, planned retirement June 28, 2024
Rhonda Perry, planned retirement June 28, 2024

BACKGROUND: At the September 22, 2020, regular Board meeting, trustees approved the Planned Retirement Program for full-time Administrative, Professional, and Classified nonunion employees, with a program end date of June 30, 2021. At the April 27, 2021, regular meeting, the program end date was extended to June 30, 2022. Based on certain criteria, qualified staff may submit an irrevocable written notice of retirement to the Director of Human Resources up to three years in advance of their retirement date. Upon acceptance of the retirement by the Board of Trustees, qualified employees will receive outlined compensation. This request verifies the individuals are qualified based on the criteria enumerated in the agreement and have put forward an irrevocable request. Including these three individuals, the number of planned resignations will be at the program limit of five.

BOARD ACTION: _____

**AGENDA ITEM #X-C-3
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD**

**ACCEPTANCE OF FACULTY MEMBER REQUESTING TO PARTICIPATE IN THE
PLANNED RETIREMENT PROGRAM**

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees accepts the request of the following faculty member to participate in the Planned Retirement Program.

Jim Palmer, planned retirement June 2024

BACKGROUND: In the Faculty Contract approved by the Board of Trustees on August 6, 2020, and extended by a Memorandum of Understanding on March 23, 2021, for Fiscal Year 2022, Article VIII Salary and Rates of Pay, J. Planned Retirement Program, faculty members may submit an irrevocable written notice of retirement to the Director of Human Resources up to three years in advance of their retirement date. Upon acceptance of the retirement by the Board of Trustees, qualified employees will receive outlined compensation. This request verifies the individual is qualified based on the criteria enumerated in the agreement and has put forward an irrevocable request. The number of planned resignations is under 10% of the full-time faculty for the year.

BOARD ACTION: _____

**AGENDA ITEM #X-D-1
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD**

APPOINTMENT OF AUDITOR FOR FISCAL YEAR 2021

RECOMMENDATION OF THE PRESIDENT: It is recommended that the firm of Wipfli be retained to perform the annual audit for Fiscal Year 2021 at a cost not to exceed \$47,250 for the main audit, \$750 to \$1,500 for the Consolidated Year-end Financial Report (CYEFR), and \$3,000 to \$4,000 for each additional major program. The audit will encompass all funds of Highland Community College including State and Federal grant programs.

BACKGROUND: The Board's Audit & Finance Committee met on March 23, 2021, and reviewed the attached letter submitted by Wipfli, which outlines professional auditing services to be provided and proposed fees. Auditing services require a high degree of professional skill and thus are one of the few services not subject to public bid law. Wipfli (formerly Lindgren, Callihan, Van Osdol & Co., Ltd.) has provided audit services to Highland Community College since fiscal year 1982. Audit partner rotation is utilized in order to promote a quality process. Wipfli's fee is comparable to that paid by other Illinois community colleges for similar services. The College has been pleased with the level of services provided by this firm.

BOARD ACTION: _____

February 17, 2021

President and Board of Trustees
Highland Community College District No. 519
2998 W. Pearl City Road
Freeport, IL 61032

Dear President and Board of Trustees:

We are pleased to serve as the independent auditors for Highland Community College District No. 519 ("Client") for the year ended June 30, 2021. This letter, together with the attached Terms and Conditions – Attest Engagements, confirms the terms of our engagement.

We will audit Client's financial statements and the related notes to the financial statements of the business-type activities and aggregate discretely presented component unit of Client. Accounting standards generally accepted in the United States provide for certain required supplementary information ("RSI"), such as management's discussion and analysis ("MD&A"), to supplement 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.

We have also been engaged to report on supplementary information other than RSI that accompanies Client's financial statements.

Fees

Our fees for this engagement will be billed as work progresses, and progress billings may be submitted. Based upon our discussions with representatives of Client, the fee for this engagement will be \$47,250 for the audit, \$750 - \$1,500 for the CYEFR, and \$3,000 - \$4,000 for each additional major program. Our fee has been determined based on our understanding obtained through discussions with you regarding your preparation for the engagement and your current business operations. To the extent we encounter circumstances outside of our expectations that warrant additional procedures and time, we will communicate that fact and advise you of options and the additional fees necessary to complete the engagement. We expect payment of our billings within 30 days after submission.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States (GAAP) and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

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- 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states 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 entity'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 entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states 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.

We cannot perform management functions or make management decisions on behalf of Client. However, we may provide advice and recommendations to assist management in performing its functions and fulfilling its responsibilities. We may advise management about appropriate accounting principles and their application and may assist in the preparation of Client's financial statements, but the responsibility for the financial statements remains with management.

Audit Procedures, Limitations, and Independence

Our audit will be conducted in accordance with auditing standards generally accepted in the United States; 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 opinions. We will issue written reports upon completion of our Single Audit. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall

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presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 government. Because the determination of abuse is subjective, *Government Auditing Standards* does not expect auditors to provide reasonable assurance of detecting abuse.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements, and to design the nature, timing, and extent of further audit procedures to be performed. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and 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*.

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 deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and your internal control related matters that are required to be communicated under professional standards.

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 exists an unavoidable risk that material misstatements may exist and not be detected even though our 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 law or government regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform Client's management and you of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform Client's management and you of any violations of law or government regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. 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.

As part of our engagement, we will apply certain limited procedures to Client's RSI in accordance with auditing standards generally accepted in the United States ("GAAP"). 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

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assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of SURS Pension Liability and Contribution
3. Schedule of OPEB Liability and Contribution

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 auditing standards generally accepted in the United States and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards
2. Illinois Community College Board State Grants – Financial and Compliance Section

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on the other information:

1. Combining Statements, Individual Funds, and Supporting Schedules

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 other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Client's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such 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 require 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 Client's major programs. The purpose of these procedures will be to

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express an opinion on Client's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

We will issue a written report upon completion of our audit of Client's financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Professional and certain regulatory standards require us to be independent, in both fact and appearance. Any discussions that you have with Wipfli personnel regarding employment could pose a threat to our independence. Therefore, we request that you inform us immediately prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

In order for us to remain independent, professional and regulatory standards require us to maintain certain respective roles and relationships with you with respect to any nonattest services we may be asked to perform. Prior to performing such services in conjunction with our audit, management must acknowledge its acceptance of certain responsibilities.

Responsibilities of Management

Management is responsible for (a) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) 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; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. 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.

Management is also responsible for making all financial records and related information available to us, for the accuracy and completeness of that information, and for providing us with (a) access to all information of which it is aware that is relevant to the preparation and fair presentation of the financial statements, (b) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (c) additional information that we may request for the purpose of the audit, and (d) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Highland Community College District No. 519
Page 6
February 17, 2021

Management is responsible for 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 taken as a whole.

Management is responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States. 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 representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (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.

Management is 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 Client involving (a) management, (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting Client received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the entity complies with applicable laws and regulations, contracts, 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, or abuse 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; promptly follow up and take corrective action on reported audit findings; and 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) 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

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February 17, 2021

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.

As required by GAAS, at the close of the audit we will request from management certain written confirmation concerning oral and written representations made to us in connection with the audit in order to indicate and document the continuing appropriateness of such representations and reduce the possibility of misunderstanding.

If Client intends to reproduce or publish these financial statements, or any portion thereof whether in paper or electronic form subsequent to anticipated year-end filings, and make reference to our firm name in connection therewith, management agrees to provide us with proofs in sufficient time for our review and written approval before printing. If in our professional judgment the circumstances require, we may withhold our approval. Client agrees to compensate Wipfli for the time associated with such review.

Management Assistance

Assistance to be supplied by your personnel, including the preparation of schedules and analysis of accounts, will be discussed with your personnel. Timely completion of this work will facilitate the completion of our engagement.

Other Services

We may prepare (or assist in preparing) a draft of your financial statements and schedule of expenditures of federal awards and related notes. In accordance with *Government Auditing Standards*, you will be required to review and approve those nonaudit services prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those nonaudit services.

You are responsible for assuming all management responsibilities and for overseeing these services by designating an individual, preferably within senior management, with suitable skill, knowledge, and/or experience. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for them.

Annual Information Filings

Our engagement will include the preparation of federal data collection form. The full and timely completion of requested client assistance and provision of any adjusting entries known by you are critical in meeting the prescribed due dates for these forms. Penalties may be imposed if the filing deadlines are not met. If during the course of our engagement we become aware of additional state filing requirements, we will prepare those filings. Preparation of any additional filings and reports and accounting assistance as directed by management are not part of the fees for this engagement and will be billed at our standard hourly rates.

You are responsible for making all management decisions and performing all management functions and for designating an individual with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee these services. You are responsible for evaluating the adequacy and results of the

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services performed and accepting responsibility for the results. You are also responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Other

Matthew Schueler will be your audit engagement partner.

If the above terms are acceptable to you and the services outlined are in accordance with your requirements, please return a signed copy of this Letter to us.

We look forward to our continued association with you and your staff and appreciate the opportunity to serve you. Please do not hesitate to call us if you have any questions about the work we are to perform or any other aspect of the services we can provide.

Wipfli LLP

Wipfli LLP

ACCEPTED: [HIGHLAND COMMUNITY COLLEGE DISTRICT NO. 519](#)

By: _____

(Print Name and Title)

Date: _____

Wipfli LLP
Engagement Letter
Terms and Conditions – Attest Engagements

1. Entire Agreement

These Terms and Conditions, together with the engagement letter ("Engagement Letter") to which these Terms and Conditions are attached, and the Engagement Letter's other appendices, if any, constitute the entire agreement between the parties on the subject matter thereof and supersede and merge all prior proposals (including prior proposals of Wipfli regarding the engagement), understandings, and agreements (oral or written) between the parties relating to the subject matter, including, without limitation, the terms of any request for proposal issued to Client or the standard printed terms on any purchase order issued by Client. No modification, amendment, supplement to, or waiver of these Terms and Conditions or Engagement Letter shall be binding upon the parties unless made in writing and duly signed by both parties. To the greatest extent reasonably possible, the provisions of the Engagement Letter, its Appendices (including these Terms and Conditions), and any other exhibit, attachment, schedule, or other document referenced in or by the Engagement Letter shall be read together and harmonized to give effect to the parties' intent. In the event of a direct conflict between the Terms and Conditions and the provisions of an Engagement Letter issued by Wipfli, the Engagement Letter will apply.

Client's failure to pay on a timely basis for services rendered as required by this Engagement Letter, Wipfli will not be liable to Client for any damages that occur as a result of our ceasing to render services.

In the event Client requests us to, or we are required to, respond to a subpoena, court order, government regulatory inquiries, or other legal process against Client or management for the production of documents and/or testimony relative to information Wipfli obtained and/or prepared during the course of this or any prior engagements, Client agrees to compensate us for all time we expend in connection with such response, at our regular rates, and to reimburse us for all related out-of-pocket costs that we incur.

2. Commencement and Term

An Engagement Letter shall become effective when signed by duly authorized representatives of both parties and shall remain in full force and effect until the services to be delivered under the Engagement Letter are complete (as reasonably determined by Wipfli) unless earlier terminated by either party as provided in the Engagement Letter or these Terms and Conditions. Each person executing an Engagement Letter on behalf of a party represents and warrants to the other that he or she has all power and authority to bind the party on whose behalf he or she is executing same.

5. Independent Contractor

The relationship between Wipfli and Client is solely and exclusively that of independently contracting parties.

6. Non-Exclusivity

No right of exclusivity is granted, guaranteed, or implied by Wipfli and Client entering into any Engagement Letter. Client acknowledges that Wipfli regularly performs the same or similar services as are being provided hereunder to third parties.

3. Fee Estimates and Change Orders

Wipfli's Engagement Letter may set forth certain ranges for Wipfli's fees charged on any project or work. Wipfli provides fee estimates as an accommodation to Client. Unless otherwise indicated in the Engagement Letter, fee estimates shall not be construed as or deemed to be a minimum or maximum fee quotation. Although Wipfli reasonably believes suggested fee ranges are accurate, Wipfli's actual fees may vary from its fee estimates.

7. Privacy and Engagement Staffing

Wipfli expressly reserves the right to replace, in its sole discretion upon notice to Client, any of our professional project team members, as necessary, to provide quality and timely service to Client. From time to time, and depending upon circumstances, Wipfli may use third-party service providers, such as independent contractors, specialists, or vendors to assist us in providing professional services, including tax services. We may also use personnel from affiliates of Wipfli and other Wipfli-related entities (including our wholly-owned Indian subsidiary and contractors in the Philippines) or any of their respective affiliates. These entities and their personnel may be located within or outside the United States. In addition, Wipfli may utilize third-party service providers, including cloud-based service providers, who may collect, use, transfer, transmit, store, or otherwise process Client information in connection with the delivery of certain services. Wipfli is committed to maintaining the confidentiality and security of Client's information, and accordingly, Wipfli maintains policies, procedures and safeguards to protect the confidentiality of Client information. In addition, our agreements with all service providers appropriately maintain and protect the confidentiality of Client information, provided we may use electronic media to transmit Client information and such use in itself will not constitute a breach of any confidentiality obligation. We remain responsible to Client for the supervision of all service providers, entities, and personnel who assist us in rendering professional services hereunder and for protecting the confidentiality of Client information. Client hereby consents and authorizes us to disclose Client information to the foregoing entities and parties for the purpose of providing professional services, including tax services, to Client.

If, during the course of Wipfli's engagement, Wipfli determines that more work will be required than initially estimated, Wipfli will discuss, as soon as possible, the reasons with Client. Work that falls outside the agreed-upon scope of Wipfli's engagement shall be covered by a Change Order. Service completion times are estimated and subject to change. Where applicable, all such estimates assume that Client's hardware platform/computer system will, at the commencement of the services, be fully operable as intended and designed, functioning as necessary and available to Wipfli without material restriction for the duration of the services. Such estimates also include necessary and reasonable cooperation from client personnel.

Wipfli is committed to protecting personal information that can be linked to specific individuals, including health information ("Personal Data") and will maintain such Personal Data in confidence in accordance with professional standards and governing laws. Client will not provide any Personal Data to Wipfli unless necessary to perform professional services described in the engagement letter. When providing any Personal Data to us, Client will comply with all applicable laws (both foreign and domestic) and will anonymize, mask, obfuscate, and/or de-identify, if reasonably possible, all Personal Data that is not necessary to perform the professional services described in the engagement letter. Any Personal Data provided to us by Client will be kept confidential and not disclosed to any third party not described above (parties providing us assistance in rendering professional services) unless expressly permitted by Client or required by law, regulation, legal process, or professional standards. Client is responsible for obtaining, pursuant to law or regulation, consents from parties that provided Client with their personal information, which will be obtained, used, and disclosed by Wipfli for its required purposes.

Unless otherwise agreed in the Engagement Letter, miscellaneous expenses incurred by Wipfli in the course of performing the services will be charged in addition to Wipfli's professional fees. Miscellaneous expenses may include, but are not limited to: travel, lodging, transportation, and meals for projects requiring travel; clerical processing; telecommunications charges; delivery expenses; and all sales, use, ad valorem, excise, or other taxes or other governmental charges.

For additional information related to client personal information, please see Wipfli's Privacy Statement located at www.wipfli.com/privacy-statement.

4. Fees

Unless otherwise agreed, all invoices are due and payable within thirty (30) days of the invoice date. All business or commercial accounts will be charged interest at the lesser of one percent (1%) per month or the maximum rate permitted by law, except where prohibited by law, on Client's balance due to Wipfli that is outstanding over thirty (30) days. At our discretion, work may be suspended if Client's account becomes overdue and will not be resumed until Client's account is paid in full. Client acknowledges and agrees that we are not required to continue work in the event of a failure to pay on a timely basis for services rendered as required. Client further acknowledges and agrees that in the event Wipfli stops work or withdraws from this engagement as a result of

Wipfil LLP
Engagement Letter
Terms and Conditions – Attest Engagements

8. Wipfil Owners

Some persons who own an interest in Wipfil may not be licensed as Certified Public Accountants and may provide services related to this engagement.

9. Intellectual Property Rights

Client acknowledges that Wipfil owns all intellectual property rights, title, and interest to all information provided or developed throughout the duration of this engagement. Any use of this material, other than for the stated purposes in this Engagement Letter, is not authorized. In addition, Client shall not alter or remove any of Wipfil's trademarks, copyright registration marks, patent, or other intellectual property notices applicable to any of Wipfil's goods, marketing material, or advertising media, and shall not in any way alter any of Wipfil's products. Client shall promptly notify Wipfil in writing of any infringement of Wipfil's intellectual property by third parties of which Client becomes aware. Neither party shall acquire any right, title, or interest in or to the other party's code, data, business processes, or other information to which such party may have access during the term of the engagement hereunder. All such code, data, business process and other information shall be solely and exclusively the property of the originating party.

10. Governing Law

All agreements between Wipfil and Client for any service shall be governed by and construed in accordance with the internal laws of the state in which the Wipfil office which issues the Engagement Letter related to the services is located.

11. Severability

In the event that any term or provision of the Engagement Letter or these Terms and Conditions shall be held to be invalid, void, or unenforceable, then the remainder shall not be affected and each remaining term or condition shall be valid and enforceable to the fullest extent permitted by law.

12. Record Retention

We will retain records related to this engagement pursuant to our record retention policy. At the end of the relevant time period, we will destroy our records related to this engagement. However, original records will be returned to Client upon the completion of the engagement. When records are returned, it is Client's responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

13. Termination

An Engagement Letter may be terminated as follows: (i) by either party immediately upon written notice to the other if either party hereto becomes the subject of voluntary or involuntary bankruptcy or other insolvency proceeding, (ii) by Wipfil or Client if either party defaults in the performance of any of its covenants and agreements set forth in an Engagement Letter (except when such default is due to a cause beyond the control of the party) and such default is not cured within thirty (30) days after notice from either party specifying the nature of such default, and (iii) by Wipfil or Client with or without cause upon providing thirty (30) days written notice. Termination of an Engagement Letter shall have no effect on either party's obligation to pay any amount due and owing with respect to such periods prior to the effective date of such termination.

Wipfil has the right to withdraw from this engagement, at our discretion, if Client does not provide us with the information we request in a timely manner, refuses to cooperate with our reasonable requests, or misrepresents any facts. Our withdrawal will release us from any obligation to complete the engagement and will constitute completion of our engagement. Client agrees to compensate us for our time and out-of-pocket expenses through the date of our withdrawal.

14. Assignment

The Engagement Letter to which these Terms and Conditions are attached shall be binding on the parties hereto and their respective successors and assigns. Neither party may assign this Engagement Letter without prior written consent of the other, except that Wipfil may assign its rights and obligations under this Engagement Letter without the approval of Client to an entity that acquires all or substantially all of the assets of Wipfil or to any subsidiary or affiliate or successor in a merger, acquisition, or change of control of Wipfil; provided that in no event shall such assignment relieve Wipfil of its obligations under this Engagement Letter.

**AGENDA ITEM #X-D-2
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD**

HEALTH INSURANCE RATES

RECOMMENDATION OF THE PRESIDENT: That the Board of Trustees establishes the following monthly rates for medical, dental, and vision insurance during FY22 under a fully-insured health plan as listed below.

Medical (Blue Cross Blue Shield PPO Plan):			
Employee Only	\$ 853.67	Retiree Only	\$ 853.67
Family Plan	\$2,134.17	Retiree with Family Plan	\$2,134.17
Medical (Blue Cross Blue Shield HDHP Plan):			
Employee Only	\$ 751.23	Retiree Only	\$ 751.23
Family Plan	\$1,878.07	Retiree with Family Plan	\$1,878.07
Medical (Blue Cross Blue Shield PPO Co-Pay Plan):			
Employee Only	\$ 741.07	Retiree Only	\$ 741.07
Family Plan	\$1,852.67	Retiree with Family Plan	\$1,852.67
Dental (Blue Cross Blue Shield):			
Employee Only	\$ 28.82	Retiree Only	\$ 28.82
Employee + Spouse	\$ 58.63	Retiree + Spouse	\$ 58.63
Employee + Child(ren)	\$ 60.53	Retiree + Child(ren)	\$ 60.53
Family Plan	\$ 108.08	Retiree with Family Plan	\$ 108.08
Vision (Blue Cross Blue Shield):			
Employee Only	\$ 7.80	Retiree Only	\$ 7.80
Employee + Spouse	\$ 14.83	Retiree + Spouse	\$ 14.83
Employee + Child(ren)	\$ 15.61	Retiree + Child(ren)	\$ 15.61
Family	\$ 22.95	Retiree with Family	\$ 22.95

BACKGROUND: The goals of the College health plan are to provide participants protection from catastrophic financial loss, provide participants with choices in health care options, and help the College remain sustainable and competitive. Competitive quotes for both fully- and self-insured plans were sought. Many companies declined to quote and those that did were 15%-35% higher than the Blue Cross Blue Shield rates.

The College will continue to offer three medical plan options: a Blue Cross Blue Shield PPO plan, a Blue Cross Blue Shield HDHP, and a Blue Cross Blue Shield PPO Co-Pay plan. This

BOARD ACTION: _____

year, the College will contribute \$600 to each employee's flexible spending plan if they opt for the co-pay plan.

The premiums for each plan have increased from FY21 by 2.3%. The renewal includes savings of 1.5% (about \$47,000) due to the College implementing Blue Cross Blue Shield's life insurance and long-term disability products.

The College will contribute 78% toward the cost of medical and dental premiums for current employees in FY22 and does not contribute toward the cost of retiree premiums. The voluntary vision plan premium is paid 100% by employees.

**AGENDA ITEM #X-D-3
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD**

COURSE FEE CHANGES FOR SPRING 2022

RECOMMENDATION OF THE PRESIDENT: That the attached list of course fee changes be approved beginning with the Spring 2022 semester.

BACKGROUND: The purpose of course and miscellaneous fees is to recover the cost of instructional supplies and technology or for providing services. Requested fee levels are to offset the increased cost of course supplies. The fee for Medical Coding is being eliminated because the College no longer contracts with an outside instructor.

BOARD ACTION: _____

Proposed course fee changes for Spring 2022.

COURSE	CURRENT FEE	PROPOSED FEE
ITHC201 Medical Coding	\$1,650.00	0
ITHC205 Medical Coding	\$640.00	0
MTEC151 Machine Processes I	\$115.00	\$125.00
WELD130 Intro to Welding	\$75.00	\$80.00
WELD135 Shielded Arc Oxy Welding	\$75.00	\$80.00
WELD232 Intermediate Welding	\$75.00	\$80.00
WELD233 Adv. Welding	\$75.00	\$80.00

Rationale:

ITHC courses – no longer contracting out instructor

MTEC151 – increased cost of supplies

WELD courses – increased cost of supplies

**AGENDA ITEM #X-D-4
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD**

**PAYMENT OF BILLS AND AGENCY FUND REPORT
APRIL 2021**

RECOMMENDATION OF THE PRESIDENT: It is recommended that the Highland Community College Board approves the following Resolution for the payment of the April 2021 bills, including Board travel.

RESOLUTION: Resolved that Jill Janssen, Treasurer, be and she is hereby authorized and directed to make payments or transfers of funds as reflected by warrants 346095 through 347205 amounting to \$1,451,512.36, Automated Clearing House (ACH) debits W0000617 amounting to \$19,589.65, Other Debits D0000107 amounting to \$66.63, and Electronic Refunds of \$194,786.41, with 11 adjustments of \$1,995.61, such warrants amounting to \$1,663,959.44. Transfers of funds for payroll amounted to \$585,457.93.

Automated Clearing House (ACH) debits are Fifth Third Bank in the amount of \$19,589.65. Other Debits consist of replenishing petty cash in the cashier's office. Electronic Refunds are issued to students. CRRSA Act Grant checks for students were disbursed.

BOARD ACTION: _____

**HIGHLAND COMMUNITY COLLEGE
AGENCY FUND
Balance Sheet, April 30, 2021**

	PREVIOUS BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
US BANK	\$280,549.55	\$1,325.00	\$225.00	\$281,649.55
FIFTH THIRD	23,743.23	0.00	0.00	23,743.23
UNION LOAN AND SAVINGS	175,386.32	0.00	0.00	175,386.32
TOTAL ASSETS	\$479,679.10	\$1,325.00	\$225.00	\$480,779.10
1010 HCC ORCHESTRA	\$0.00			\$0.00
1011 TRANSFER FUNDS				
1012 FORENSICS SCHOLAR	0.00			0.00
1013 INTEREST ON INVEST.				
1014 TRUSTS AND AGENCIES				
1015 CARD FUND				
1016 DIST #145 ROAD AND LOT	72,804.75			72,804.75
1017 HCC ROAD AND LOT	95,381.70			95,381.70
1018 YMCA ROAD AND LOT	93,714.40	1,250.00		94,964.40
1019 YMCA BLDG/MAINT	34,993.79			34,993.79
1020 HCC BLDG/MAINT	58,972.13			58,972.13
1021 YMCA/HCC INTEREST	99,619.10			99,619.10
1022 HCC SECTION 125 PLAN	23,743.23			23,743.23
1023 Ic3SP CAREER SERVICES	450.00	75.00	225.00	300.00
TOTAL	\$479,679.10	\$1,325.00	\$225.00	\$480,779.10

**AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21**

**TREASURER'S REPORT
STATEMENTS OF REVENUE, EXPENDITURES &
CHANGES IN FUND BALANCE
(Cash basis, encumbrances included.)**

- We have now received the 2020 tax year tax computation reports from each of our four counties. EAV changes from tax year 2019 to 2020 by county are as follows:

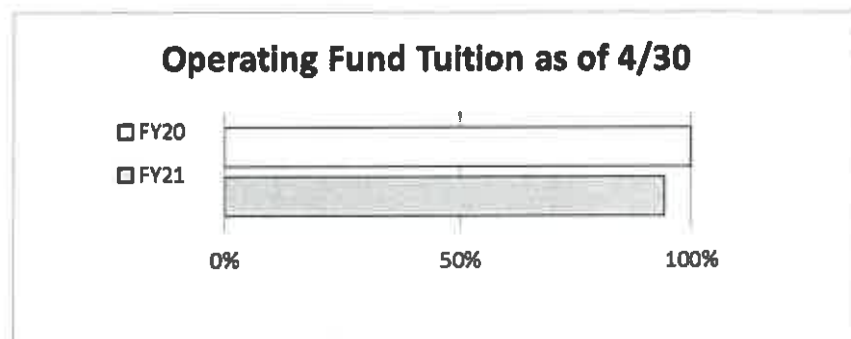
<u>County</u>	<u>Change</u>
Stephenson	+3.6%
Carroll	+4.7%
Ogle	+6.2%
Jo Daviess	+2.6%

Overall, the total district increase in EAV is about 3.6%. We had budgeted for an increase of 1.5%, which will result in our actual property tax revenue being about \$65,000 more than budgeted.

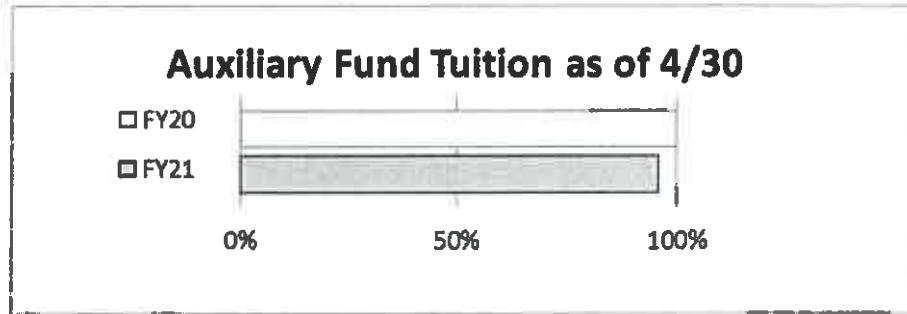
Each County's percentage of the overall EAV is as follows:

<u>County</u>	<u>% of EAV</u>
Stephenson	36%
Carroll	16%
Ogle	8%
Jo Daviess	40%

- **Current Results as of Month End:** The following charts show the comparison of the FY21 financial results for various items, as labeled, to FY21 results as of April 30th. The FY20 bar is the year-to-date results as of April 30, 2020, divided by the actual year end results for FY20. The FY21 bar is the year-to-date results for April 30, 2021, divided by the annual budgeted amount for FY21.



Operating Fund tuition revenue appears to be about 6% lower than anticipated at this point in time. If Operating Fund tuition revenue is 6% lower than budgeted for the fiscal year, it amounts to about \$300,000. Entries have not yet been completed to allocate federal CRRSAA funds to offset lost tuition.



Auxiliary Fund tuition revenue appears to be about 4% lower than anticipated at this point in time. If Auxiliary Fund tuition revenue is 4% lower than budgeted for the fiscal year, it amounts to about \$20,000. Entries have not yet been completed to allocate federal CRRSAA funds to offset lost tuition.

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE
FY21

OPERATING FUNDS (EDUCATIONAL AND OPER. & MAINT. FUNDS COMBINED)
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

<u>REVENUE:</u>	<u>Budget</u>	<u>Year- to-Date</u>	<u>Percent</u>
Local Taxes	\$6,520,321	\$3,236,469	49.6%
Credit Hour Grants	1,251,848	1,125,833	89.9%
Equalization	50,000	41,667	83.3%
ICCB Career/Tech Education	131,003	65,502	50.0%
ICCB Performance	15,000	-	0.0%
CPP Replacement Tax	400,000	488,231	122.1%
Dept. of Educ.	8,300	-	0.0%
Other Federal Sources	46,700	35,340	75.7%
Tuition & Fees	4,918,500	4,635,958	94.3%
Sales & Services	30,450	16,357	53.7%
Facilities Revenue	100,714	91,452	90.8%
Interest on Investments	97,000	3,516	3.6%
Non-Govt. Gifts, Grants	480,000	301,109	62.7%
Miscellaneous	40,976	83,066	202.7%
	-----	-----	-----
Total Revenue	\$14,090,812	\$10,124,500	71.9%
<u>EXPENDITURES:</u>			
Salaries	\$9,503,314	\$7,569,971	79.7%
Employee Benefits	2,334,662	1,918,053	82.2%
Contractual Services	841,053	675,514	80.3%
Materials & Supplies	878,686	654,121	74.4%
Conference & Meeting	201,583	37,587	18.6%
Fixed Charges	61,740	46,229	74.9%
Utilities	655,851	658,693	100.4%
Capital Outlay	40,375	25,244	100.0%
Other Expenditures	169,500	198,620	117.2%
Transfers (In) Out	(595,952)	-	0.0%
	-----	-----	-----
Total Expenditures	\$14,090,812	\$11,784,032	83.6%
Excess of Revenues Over Expenditures	\$0	(\$1,659,532)	
Fund Balance 7/1/20	4,181,208	4,181,208	
	-----	-----	
Fund Balance 4/30/21	\$4,181,208	\$2,521,676	

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21

OPERATIONS AND MAINTENANCE FUND (RESTRICTED)
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

REVENUE:	Budget	Year to-Date	Percent
-----	-----	-----	-----
Local Taxes	\$911,500	\$455,841	50.0%
Interest	-	153	100.0%
Other	-	2,795	100.0%
-----	-----	-----	-----
Total Revenue	\$911,500	\$458,789	100.0%
EXPENDITURES:			

Contractual Services	233,000	66,586	28.6%
Materials and Supplies	-	529	100.0%
Capital Outlay	5,782,734	2,811,034	48.6%
Transfers Out	74,761	-	0.0%
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Total Expenditures	\$6,090,495	\$2,878,149	47.3%
Excess of Revenues Over Expenditures	(\$5,178,995)	(\$2,419,360)	
Fund Balance 7/1/20	\$6,119,076	\$6,119,076	
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Fund Balance 4/30/21	\$940,081	\$3,699,716	

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21

AUXILIARY ENTERPRISE FUND
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

REVENUE:	Budget	Year to-Date	Percent

Tuition and Fees	\$495,000	\$475,277	96.0%
Bookstore Sales	455,200	433,317	95.2%
Athletics	41,040	3,250	7.9%
Other	131,000	72,835	55.6%
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Total Revenue	\$1,122,240	\$984,679	87.7%
EXPENDITURES:			

Salaries	\$350,958	\$215,890	61.5%
Employee Benefits	46,869	35,524	75.8%
Contractual Services	86,066	50,118	58.2%
Materials & Supplies	558,226	517,417	92.7%
Conference & Meeting	260,363	49,675	19.1%
Fixed Charges	10,409	5,635	54.1%
Utilities	600	600	100.0%
Capital Outlay	7,406	7,326	98.9%
Other Expenditures	22,978	20,954	91.2%
Transfers	(65,000)	-	0.0%
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Total Expenditures	\$1,278,875	\$903,139	70.6%
Excess of Revenues Over Expenditures	(\$156,635)	\$81,540	
Fund Balance 7/1/20	\$284,299	\$284,299	
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Fund Balance 4/30/21	\$127,664	\$365,839	

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21

RESTRICTED PURPOSE FUND
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

<u>REVENUE:</u>	<u>Budget</u>	<u>Year-to-Date</u>	<u>Percent</u>
Vocational Education	\$156,421	\$0	0.0%
Adult Education	229,950	116,035	50.5%
Other Illinois Sources	136,405	166,245	121.9%
Department of Education	5,214,192	4,001,707	76.7%
Other Federal Sources	54,456	41,706	76.6%
Tuition & Fees	605,000	588,382	97.3%
Interest	19,346	19,240	99.5%
Non-govt. Gifts, Grants	284,203	40,399	14.2%
Other	295,226	310,756	105.3%
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Total Revenue	\$6,995,199	5,284,470	75.5%
 <u>EXPENDITURES:</u>			
Salaries	\$1,215,302	\$1,112,292	91.5%
Employee Benefits	285,199	232,732	81.6%
Contractual Services	767,807	735,265	95.8%
Materials & Supplies	242,250	126,745	52.3%
Conference & Meeting	136,509	23,074	16.9%
Fixed Charges	24,196	2,112	8.7%
Utilities	4,152		0.0%
Capital Outlay	499,982	208,288	41.7%
Other Expenditures	295,111	209,837	71.1%
Financial Aid	3,767,164	3,113,154	82.6%
Transfers out (in)	448,692		0.0%
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Total Expenditures	\$7,686,364	\$5,763,499	75.0%
Excess of Expenditures Over Revenue	(\$691,165)	(\$479,029)	
Fund Balance 7/1/20	1,157,898	1,157,898	
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Fund Balance 4/30/21	\$466,733	\$678,869	

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21

AUDIT FUND
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

REVENUE:	Budget	Year to-Date	Percent
Local Taxes	\$45,000	\$22,154	49.2%
Total Revenue	\$45,000	\$22,154	49.2%
EXPENDITURES:			
Contractual Services	\$47,900	\$49,075	102.5%
Total Expenditures	\$47,900	\$49,075	102.5%
Excess of Revenues Over Expenditures	(\$2,900)	(\$26,921)	
Fund Balance 7/1/20	\$4,838	\$4,838	
Fund Balance 4/30/21	\$1,938	(\$22,083)	

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21

BOND AND INTEREST FUND
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

REVENUE:	Budget	Year to-Date	Percent
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Local Taxes	\$1,777,961	\$883,055	49.7%
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Total Revenue	\$1,777,961	\$883,055	49.7%
EXPENDITURES:			

Fixed Charges	\$1,848,950	\$1,610,350	87.1%
Other	-	950	100.0%
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Total Expenditures	\$1,848,950	\$1,611,300	87.1%
Excess of Revenues Over Expenditures	(\$70,989)	(\$728,245)	
Fund Balance 7/1/20	\$794,110	\$794,110	
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Fund Balance 4/30/21	\$723,121	\$65,865	

AGENDA ITEM #XI-A
MAY 25, 2021
HIGHLAND COMMUNITY COLLEGE BOARD
FY21

LIABILITY, PROTECTION, AND SETTLEMENT FUND
Statement of Revenue, Expenditures, & Changes in Fund Balance
For the Period Ended April 30, 2021

REVENUE:	Budget	Year to-Date	Percent
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Local Taxes	\$1,187,500	\$595,419	50.1%
Other	-	\$8,138	100.0%
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Total Revenue	\$1,187,500	\$603,557	50.8%
EXPENDITURES:			

Salaries	\$307,024	\$259,346	84.5%
Employee Benefits	326,430	258,315	79.1%
Contractual Services	386,625	363,525	94.0%
Materials & Supplies	9,100	9,926	109.1%
Conference & Meetings	15,555	495	3.2%
Fixed Charges	186,917	187,697	100.4%
Utilities	2,745	3,336	121.5%
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Total Expenditures	\$1,234,396	\$1,082,640	87.7%
Excess of Revenues Over Expenditures	(\$46,896)	(\$479,083)	
Fund Balance 7/1/20	\$308,564	\$308,564	
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Fund Balance 4/30/21	\$261,668	(\$170,519)	