

Carl Sandburg College –
Community College District 518
Galesburg, Illinois

Credit Hour Data Report

For the fiscal year ended June 30, 2023



**INDEPENDENT ACCOUNTANT’S REPORT ON CREDIT HOUR DATA
AND OTHER BASES UPON WHICH CLAIMS ARE FILED**

Board of Trustees
Carl Sandburg College
Community College District 518
Galesburg, Illinois

We have examined management of Carl Sandburg College – Community College District 518’s (the College) assertion that the College complied with the guidelines of the Illinois Community College Board’s *Fiscal Management Manual* included in the accompanying Schedule of Credit Hour Data and Other Bases Upon Which Claims Are Filed during the period July 1, 2022 through June 30, 2023. The College’s management is responsible for its assertion. Our responsibility is to express an opinion on management’s assertion about the College’s compliance with the specified requirement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management’s assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management’s assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management’s assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

Our examination does not provide a legal determination on the College’s compliance with the specified requirements.

In our opinion, management’s assertion that Carl Sandburg College – Community College District 518 complied with the guidelines of the Illinois Community College Board’s *Fiscal Management Manual* included in the accompanying Schedule of Credit Hour Data and Other Bases Upon Which Claims Are Filed is fairly stated, in all material respects.

Wipfli LLP

Sterling, Illinois
November 10, 2023

**Carl Sandburg College - Community College District 518
SCHEDULE OF CREDIT HOUR DATA AND OTHER BASES
UPON WHICH CLAIMS ARE FILED
YEAR ENDED JUNE 30, 2023**

Total Reimbursable Semester Credit Hours by Term				
Credit Hour Categories	Summer Term		Fall Term	
	Unrestricted	Restricted	Unrestricted	Restricted
	Hours	Hours	Hours	Hours
Baccalaureate	1,949.0	0.0	9,285.0	0.0
Business Occupational	46.0	0.0	450.5	0.0
Technical Occupational	22.5	0.0	667.5	0.0
Health Occupational	435.5	0.0	2,208.0	0.0
Remedial/Developmental	79.0	0.0	425.0	0.0
Adult Education	0.0	0.0	0.0	0.0
Total	2,532.0	0.0	13,036.0	0.0

Credit Hour Categories	Spring Term		Total All Terms	
	Unrestricted	Restricted	Unrestricted	Restricted
	Hours	Hours	Hours	Hours
Baccalaureate	8,842.0	0.0	20,076.0	0.0
Business Occupational	403.0	0.0	899.5	0.0
Technical Occupational	729.5	0.0	1,419.5	0.0
Health Occupational	1,823.5	0.0	4,467.0	0.0
Remedial/Developmental	272.0	0.0	776.0	0.0
Adult Education	0.0	0.0	0.0	0.0
Total	12,070.0	0.0	27,638.0	0.0

In-District (All terms)		
	Unrestricted	Restricted
	Hours	Hours
Reimbursable Credit Hours:	22,493.5	0.0

Credit Hours on Chargeback or Contractual Agreement: 0.0

	Dual Credit (All Terms)		Dual Enrollment (All Terms)	
	Unrestricted	Restricted	Unrestricted	Restricted
	Hours	Hours	Hours	Hours
Reimbursable Credit Hours:	5,472.0	0.0	53.0	0.0

District Equalized Assessed Valuation: 2,295,562,704

Correctional Semester Credit Hours				
Credit Hour Categories	Summer		Fall	
	Correctional	Correctional	Correctional	Correctional
	Hours	Hours	Hours	Hours
Baccalaureate	0.0	0.0	0.0	0.0
Business Occupational	0.0	0.0	0.0	0.0
Technical Occupational	0.0	0.0	0.0	0.0
Health Occupational	0.0	0.0	0.0	0.0
Remedial/Developmental	0.0	0.0	0.0	0.0
Adult Education	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0

Signature: 
Chief Executive Officer

Signature: vacant
Chief Financial Officer

**Carl Sandburg College - Community College District 518
RECONCILIATION OF TOTAL SEMESTER CREDIT HOURS
YEAR ENDED JUNE 30, 2023**

Total Reimbursable Semester Credit Hours			
Credit Hour Categories	Total	Total	Difference
	Reported in Audit	Certified to ICCB	
	Unrestricted Hours	Unrestricted Hours	
Baccalaureate	20,076.0	20,076.0	-
Business Occupational	899.5	899.5	-
Technical Occupational	1,419.5	1,419.5	-
Health Occupational	4,467.0	4,467.0	-
Remedial/Developmental	776.0	776.0	-
Adult Education	0.0	0.0	-
Total:	27,638.0	27,638.0	-

Credit Hour Categories	Total	Total	Difference
	Reported in Audit	Certified to ICCB	
	Restricted Hours	Restricted Hours	
Baccalaureate	-	-	-
Business Occupational	-	-	-
Technical Occupational	-	-	-
Health Occupational	-	-	-
Remedial/Developmental	-	-	-
Adult Education	-	-	-
Total:	-	-	-

	Total	Total	Difference
	Reported in Audit	Certified to ICCB	
	Unrestricted Hours	Unrestricted Hours	
In-District Credit Hours:	22,493.5	22,493.5	-
Dual Credit Hours:	5,472.0	5,472.0	-
Dual Enrollment Hours:	53.0	53.0	-

	Total	Total	Difference
	Reported in Audit	Certified to ICCB	
	Restricted Hours	Restricted Hours	
In-District Credit Hours:	0.0	0.0	-
Dual Credit Hours:	0.0	0.0	-
Dual Enrollment Hours:	0.0	0.0	-

Total Correctional Semester Credit Hours			
Credit Hour Categories	Total	Total	Difference
	Reported in Audit	Certified to ICCB	
	Unrestricted Hours	Unrestricted Hours	
Baccalaureate	0.0	0.0	-
Business Occupational	0.0	0.0	-
Technical Occupational	0.0	0.0	-
Health Occupational	0.0	0.0	-
Remedial/Developmental	0.0	0.0	-
Adult Education	0.0	0.0	-
Total:	-	-	-

Credit Hour Categories	Total	Total	Difference
	Reported in Audit	Certified to ICCB	
	Restricted Hours	Restricted Hours	
Baccalaureate	0.0	0.0	-
Business Occupational	0.0	0.0	-
Technical Occupational	0.0	0.0	-
Health Occupational	0.0	0.0	-
Remedial/Developmental	0.0	0.0	-
Adult Education	0.0	0.0	-
Total:	-	-	-

Carl Sandburg College – Community College District 518

Note to Schedule of Credit Hour Data and Other Bases Upon Which Claims are Filed

Note 1. Residency Verification Process

Procedures for Verifying and Classifying Residency

Every credit student must submit an application to the College which contains biographic and demographic information. The student signs the application verifying the accuracy of the information and the ability to provide documentation to verify it. The College will use the data contained in the application and on the subsequent enrollment forms to determine residency.

In order to be classified as in-district for tuition, the student must indicate one or more of the following:

- Current residence for at least 30 days at an in-district address
- Permanent residence at an in-district address
- Graduation from or current enrollment in an in-district high school
- Current enrollment at another institution of higher education located in-district
- Although the student resides out-of-district, the student or his parent or guardian maintains full-time employment in-district
- Although the student resides out-of-district, the student owns land and pays taxes in-district.

In the case of an address change, a student will submit the change in writing to the Records Department or via the self-service address change in our online system.

The student's signature on the forms mentioned above indicates that he/she is able to produce appropriate documentation to verify residency in-district. Proper documentation includes one or more of the following:

- Driver's license
- State-issued ID
- Voter registration card
- Utility bill
- Bank statement
- ID card from another institution of higher education in district
- Progress summary from another institution of higher education in district
- Home/apartment lease
- Cell phone bill