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SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF MAY 31

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<u>OPERATING FUNDS</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Local Governmental Sources	2,856,840	5,789,000	49.3%	2,691,491	6.1%	5,563,312
State Governmental Sources	2,566,495	2,173,000	118.1%	2,084,656	23.1%	2,381,043
Federal Governmental Sources	1,207,294	823,030	146.6%	674,781	78.9%	1,315,668
Student Tuition and Fees	5,800,915	4,438,100	130.7%	5,467,827	6.0%	4,291,379
Sales and Service	182,166	113,500	160.5%	129,794	40.3%	128,446
Facilities Revenue	16,627	15,000	110.8%	10,475	58.7%	10,475
Investment Revenue	-281,961	50,000	563.9%	37,842	845.0%	28,865
Other Revenues	105,676	32,300	327.1%	30,224	249.6%	52,889
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TOTALS	12,454,054	13,433,930	92.7%	11,127,093	11.9%	13,772,081
Expenditures						
Salaries	7,231,054	8,942,021	80.8%	6,841,448	5.6%	7,944,937
Employee Benefits	1,609,166	2,042,947	78.7%	1,564,350	2.8%	1,834,819
Contractual Services	669,552	733,685	91.2%	513,170	30.4%	587,915
General Materials and Supplies	647,483	819,452	79.0%	493,484	31.2%	579,845
Conference & Meeting	88,179	161,674	54.5%	41,585	112.0%	57,240
Fixed Charges	4,069				0.0%	
Utilities	424,085	335,900	126.2%	274,279	54.6%	336,498
Capital Outlay	85,276	5,000	705.5%	27,612	208.8%	27,612
Other Expenditures	2,667,887	2,653,132	100.5%	668,186	299.2%	708,587
Provision for Contingencies		292,000	0.0%			
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TOTALS	13,426,754	15,985,811	83.9%	10,424,117	28.8%	12,077,457
Transfers						
Transfers to Other Funds		62,189				231,820
Transfers From Other Funds		-29,389				-87,358
INDIRECT COST RECOVERY	-23,184			-43,845		-18,472
CHANGE IN NET ASSETS	-949,515	-2,584,681	-70.6	746,820		1,568,633
FUND BALANCE	10,102,383	8,467,217				11,051,898

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<u>EDUCATION FUND</u>	<u>2021-2022</u> <u>YTD</u>	<u>2021-2022</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2020-2021</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2020-2021</u> <u>Total</u>
Revenues						
Local Governmental Sources	2,562,583	5,192,000	49.3%	2,414,032	6.1%	4,989,937
State Governmental Sources	2,296,943	1,951,000	117.7%	1,862,233	23.3%	2,133,226
Federal Governmental Sources	1,078,217	750,805	143.6%	603,084	78.7%	1,175,502
Student Tuition and Fees	5,252,026	4,028,100	130.3%	4,941,199	6.2%	3,882,807
Sales and Service	153,366	113,500	135.1%	129,794	18.1%	128,446
Facilities Revenue						
Investment Revenue	-277,166	50,000	554.3%	36,988	849.3%	27,571
Other Revenues	94,973	22,300	425.8%	30,224	214.2%	44,266
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TOTALS	11,160,945	12,107,705	92.1%	10,017,556	11.4%	12,381,757
Expenditures						
Salaries	6,684,704	8,288,983	80.6%	6,314,994	5.8%	7,343,774
Employee Benefits	1,424,320	1,821,290	78.2%	1,369,412	4.0%	1,611,992
Contractual Services	589,765	635,685	92.7%	415,141	42.0%	460,625
General Materials and Supplies	588,572	749,402	78.5%	457,589	28.6%	534,797
Conference & Meeting	87,965	160,734	54.7%	41,585	111.5%	57,240
Fixed Charges	4,069				0.0%	
Utilities		600	0.0%	150		150
Capital Outlay	81,692	5,000	633.8%	27,612	195.8%	27,612
Other Expenditures	2,667,887	2,653,132	100.5%	668,186	299.2%	708,587
Provision for Contingencies		242,000	0.0%			
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TOTALS	12,128,977	14,556,826	83.3%	9,294,673	30.4%	10,744,780
Transfers						
Transfers to Other Funds		62,189				231,820
Transfers From Other Funds						-1
INDIRECT COST RECOVERY	-23,184			-43,845		-18,472
CHANGE IN NET ASSETS	-944,847	-2,511,310	-37.2	766,728		1,423,629
FUND BALANCE	9,961,408	8,394,946				10,906,256

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<u>OPERATION AND MAINTENANCE FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
<b>Revenues</b>						
Local Governmental Sources	294,256	597,000	49.2%	277,459	6.0%	573,375
State Governmental Sources	269,551	222,000	121.4%	222,422	21.1%	247,817
Federal Governmental Sources	129,076	72,225	178.7%	71,696	80.0%	140,165
Student Tuition and Fees	548,888	410,000	133.8%	526,628	4.2%	408,572
Sales and Service	28,800				0.0%	
Facilities Revenue	16,627	15,000	110.8%	10,475	58.7%	10,475
Investment Revenue	-4,794			854	661.1%	1,293
Other Revenues	10,702	10,000	107.0%		107.0%	8,623
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TOTALS	1,293,109	1,326,225	97.5%	1,109,536	16.5%	1,390,323
<b>Expenditures</b>						
Salaries	546,349	653,038	83.6%	526,453	3.7%	601,163
Employee Benefits	184,846	221,657	83.3%	194,937	-5.1%	222,826
Contractual Services	79,786	98,000	81.4%	98,028	-18.6%	127,290
General Materials and Supplies	58,911	70,050	84.1%	35,894	64.1%	45,048
Conference & Meeting	213	940	22.7%		22.7%	
Fixed Charges						
Utilities	424,085	335,300	126.4%	274,129	54.7%	336,348
Capital Outlay	3,583				0.0%	
Provision for Contingencies		50,000	0.0%			
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TOTALS	1,297,776	1,428,985	90.8%	1,129,444	14.9%	1,332,676
<b>Transfers</b>						
Transfers From Other Funds		-29,389				-87,357
CHANGE IN NET ASSETS	-4,667	-73,371		-19,907		145,004
FUND BALANCE	140,974	72,271				145,642

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<u>OPERATION &amp; MAINTENANCE- RESTRICTED</u>	<u>2021-2022</u> <u>YTD</u>	<u>2021-2022</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2020-2021</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2020-2021</u> <u>Total</u>
<b>Revenues</b>						
Local Governmental Sources	453,630	825,000	54.9%	5,068,276	-91.0%	5,523,653
Investment Revenue	-110,113	50,000	220.2%	5,241	200.9%	17,559
Other Revenues	115,733	60,000	192.8%	22,161	422.2%	22,161
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TOTALS	459,251	935,000	49.1%	5,095,678	-90.9%	5,563,373
<b>Expenditures</b>						
Contractual Services	131,212			265,633	-50.6%	333,705
General Materials and Supplies	241,188	300,000	80.4%	29,510	717.3%	30,419
Fixed Charges				1,250		1,250
Capital Outlay	1,159,871	5,590,000	20.7%	1,046,303	10.8%	2,760,664
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TOTALS	1,532,272	5,890,000	26.0%	1,342,697	14.1%	3,126,039
<b>Transfers</b>						
Transfers to Other Funds				125,000		125,000
Transfers From Other Funds				-125,000		-125,000
CHANGE IN NET ASSETS	-1,073,021	-4,955,000		3,752,981		2,437,333
FUND BALANCE	3,501,591	-380,387				4,574,612

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<u>BOND AND INTEREST FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Local Governmental Sources	1,203,207	1,866,300	64.4%	931,451	29.1%	1,873,096
Investment Revenue	-4,039	10,000	-40.4%	6,652	160.7%	7,951
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TOTALS	1,199,168	1,876,300	63.9%	938,103	27.8%	1,881,048
Expenditures						
Contractual Services	750	750	100.0%	750	0.0%	750
Fixed Charges	1,955,653	1,865,800	104.8%	1,862,000	5.0%	1,838,172
Other Expenditures		100	0.0%	30		30
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TOTALS	1,956,403	1,866,650	104.8%	1,862,780	5.0%	1,838,952
CHANGE IN NET ASSETS	-757,235	9,650	104.8%	-924,676	5.0%	42,096
FUND BALANCE	191,607	958,493				948,843

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<u>AUXILIARY ENTERPRISES FUND</u>	2021-2022 <u>YTD</u>	2021-2022 <u>Budget</u>	YTD / <u>Budget %</u>	2020-2021 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2020-2021 <u>Total</u>
<b>Revenues</b>						
Federal Governmental Sources	184,369	195,626	94.2%	53,199	246.5%	108,527
Student Tuition and Fees	427,672	320,000	133.6%	390,241	9.5%	300,133
Sales and Service	100,552	329,585	30.5%	2,129	622.3%	11,310
Facilities Revenue	23,788	30,000	79.3%	18,666	27.4%	22,910
Investment Revenue	60	1,000	6.0%	539	-88.8%	539
Other Revenues	2,217,775	2,525,500	87.8%	2,267,745	-2.2%	2,442,066
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TOTALS	2,954,219	3,401,711	86.8%	2,732,520	8.1%	2,885,487
<b>Expenditures</b>						
Salaries	208,906	193,884	107.7%	167,493	24.7%	180,742
Employee Benefits	34,391	26,641	129.0%	23,755	44.7%	30,424
Contractual Services	2,351,801	2,831,759	83.0%	2,248,161	4.6%	2,490,838
General Materials and Supplies	134,134	253,458	52.9%	36,599	266.5%	47,343
Conference & Meeting	99,580	80,093	124.3%	40,666	144.8%	82,648
Fixed Charges	9,408	7,200	130.6%	6,200	51.7%	7,477
Capital Outlay	21,744				0.0%	
Other Expenditures						
Provision for Contingencies		75,000	0.0%			
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TOTALS	2,859,967	3,468,035	82.4%	2,522,875	13.3%	2,839,474
<b>Transfers</b>						
Transfers to Other Funds	50	93,775				
Transfers From Other Funds		-96,575				-17,383
CHANGE IN NET ASSETS	94,201	-63,524	-1.7	209,644		63,396
FUND BALANCE	395,577	237,851				301,376

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<u>RESTRICTED PURPOSES FUND</u>	<u>2021-2022</u> <u>YTD</u>	<u>2021-2022</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2020-2021</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2020-2021</u> <u>Total</u>
<b>Revenues</b>						
State Governmental Sources	1,237,560	768,926	160.9%	1,263,417	-2.0%	7,830,114
Federal Governmental Sources	6,562,078	10,168,476	64.5%	3,617,911	81.3%	6,254,773
Other Revenues	89,930	5,638,510	1.5%	81,305	10.6%	83,300
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<b>TOTALS</b>	<b>7,889,568</b>	<b>16,575,912</b>	<b>47.6%</b>	<b>4,962,634</b>	<b>58.9%</b>	<b>14,168,188</b>
<b>Expenditures</b>						
Salaries	1,027,038	1,299,124	79.0%	1,045,628	-1.7%	1,230,310
Employee Benefits	234,087	5,717,631	4.0%	260,070	-9.9%	6,689,236
Contractual Services	486,260	19,362	511.4%	350,176	38.8%	606,465
General Materials and Supplies	391,268	138,484	282.5%	532,922	-26.5%	648,677
Conference & Meeting	57,526	66,573	86.4%	24,564	134.1%	28,079
Fixed Charges				127		127
Utilities	3,901			550	609.4%	590
Capital Outlay	146,371			25,298	478.5%	45,755
Other Expenditures	5,982,337	9,330,538	64.1%	3,652,677	63.7%	4,791,305
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<b>TOTALS</b>	<b>8,328,792</b>	<b>16,571,712</b>	<b>50.2%</b>	<b>5,892,016</b>	<b>41.3%</b>	<b>14,040,547</b>
<b>Transfers</b>						
Transfers to Other Funds	7,194	47,891	15.0	31,164	-76.9	138,551
Transfers From Other Funds	-7,194	-47,891	15.0	-31,164	-76.9	-237,458
INDIRECT COST RECOVERY						
INDIRECT COST EXPENSE	3,739			855	336.9	3,145
INDIRECT COST EXPENSE	19,444	4,200	462.9	42,989	462.9	15,326
<b>CHANGE IN NET ASSETS</b>	<b>-462,408</b>		<b>552.0</b>	<b>-973,226</b>	<b>462.9</b>	<b>208,075</b>
<b>FUND BALANCE</b>	<b>-336,812</b>	<b>125,595</b>				<b>125,595</b>

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<u>WORKING CASH FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Investment Revenue	-39,735	30,000	132.4%	5,066	884.3%	9,664
TOTALS	-39,735	30,000	132.4%	5,066	884.3%	9,664
Expenditures						
Investment Revenue	-----	-----	-----	-----	-----	-----
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-28,173
CHANGE IN NET ASSETS	-39,735	60,000		5,066		37,837
FUND BALANCE	2,331,980	2,431,715				2,371,715



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<u>TRUST AND AGENCY FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
<b>Revenues</b>						
Federal Governmental Sources				800		800
Investment Revenue	5			152	-96.3%	189
Other Revenues	38,371			10,343	270.9%	10,448
<b>TOTALS</b>	<b>38,377</b>			<b>11,295</b>	<b>239.7%</b>	<b>11,437</b>
<b>Expenditures</b>						
Salaries	300				0.0%	
Employee Benefits	1				0.0%	
Contractual Services	2,500			2,000	25.0%	2,500
General Materials and Supplies	4,332			2,707	60.0%	5,679
Conference & Meeting	6,445			758	749.2%	758
Capital Outlay						
Other Expenditures	772			5,564	-86.1%	5,564
<b>TOTALS</b>	<b>14,352</b>			<b>11,030</b>	<b>30.1%</b>	<b>14,502</b>
<b>Transfers</b>						
Transfers From Other Funds	-50					
<b>CHANGE IN NET ASSETS</b>	<b>24,074</b>			<b>265</b>		<b>-3,064</b>
<b>FUND BALANCE</b>	<b>94,725</b>	<b>70,650</b>				<b>70,650</b>

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<u>AUDIT FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Local Governmental Sources	18,757	49,250	38.0%	29,598	-36.6%	53,971
Investment Revenue	8	500	1.7%	62	-85.9%	69
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TOTALS	18,766	49,750	37.7%	29,661	-36.7%	54,040
Expenditures						
Salaries				3,088		-16
Employee Benefits				822		
Contractual Services	47,625	47,000	101.3%	44,250	7.6%	44,250
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TOTALS	47,625	47,000	101.3%	48,160	-1.1%	44,233
CHANGE IN NET ASSETS	-28,858	2,750	101.3%	-18,499	-1.1%	9,806
FUND BALANCE	-15,528	16,080				13,330

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<u>LIABILITY, PROTECTION &amp; SETTLEMENT</u>	2021-2022 <u>YTD</u>	2021-2022 <u>Budget</u>	YTD / <u>Budget %</u>	2020-2021 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2020-2021 <u>Total</u>
Revenues						
Local Governmental Sources	49,648	239,000	20.7%	65,624	-24.3%	109,919
Federal Governmental Sources				5,544		5,544
Investment Revenue	-19,281	45,000	-42.8%	7,732	349.3%	12,173
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TOTALS	30,366	284,000	10.6%	78,901	-61.5%	127,637
Expenditures						
Salaries	354,097	375,771	94.2%	294,423	20.2%	337,210
Employee Benefits	229,879	252,182	91.1%	210,293	9.3%	254,968
Contractual Services	164,249	297,000	55.3%	180,993	-9.2%	183,658
General Materials and Supplies	11,368	17,400	65.3%	8,380	35.6%	11,084
Conference & Meeting	2,309	38,000	6.0%	13,775	-83.2%	13,775
Fixed Charges	143,514	160,000	89.7%	132,165	8.5%	132,648
Utilities	1,284	1,500	85.6%	643	99.7%	721
Provision for Contingencies		30,000	0.0%			
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TOTALS	906,703	1,171,853	77.3%	840,674	7.8%	934,066
CHANGE IN NET ASSETS	-876,337	-887,853	77.3%	-761,772	7.8%	-806,429
FUND BALANCE	1,844,873	1,833,358				2,721,211