

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF FEBRUARY 28

<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	2,856,709	5,789,000	49.3%	2,691,491	6.1%	5,563,312
State Governmental Sources	1,504,035	2,173,000	69.2%	1,277,191	17.7%	2,381,043
Federal Governmental Sources	646,205	823,030	78.5%	650,260	-6%	1,315,668
Student Tuition and Fees	4,247,607	4,438,100	95.7%	4,090,992	3.8%	4,291,379
Sales and Service	145,306	113,500	128.0%	124,029	17.1%	128,446
Facilities Revenue	7,325	15,000	48.8%	8,075	-9.2%	10,475
Investment Revenue	-14,382	50,000	-28.7%	8,729	264.7%	28,865
Other Revenues	81,602	32,300	252.6%	13,146	520.7%	52,889
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TOTALS	9,474,408	13,433,930	70.5%	8,863,916	6.8%	13,772,081
Expenditures						
Salaries	4,545,176	8,942,021	50.8%	4,402,720	3.2%	7,944,937
Employee Benefits	1,104,617	2,042,947	54.0%	1,039,713	6.2%	1,834,819
Contractual Services	457,674	733,685	62.3%	512,684	-10.7%	587,915
General Materials and Supplies	541,870	819,452	66.1%	439,522	23.2%	579,845
Conference & Meeting	51,677	161,674	31.9%	23,680	118.2%	57,240
Fixed Charges	417				0.0%	
Utilities	189,307	335,900	56.3%	181,694	4.1%	336,498
Capital Outlay	22,412	5,000	448.2%	27,612	-18.8%	27,612
Other Expenditures	2,582,827	2,653,132	97.3%	612,003	322.0%	708,587
Provision for Contingencies		292,000	0.0%			
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TOTALS	9,495,981	15,985,811	59.4%	7,239,631	31.1%	12,077,457
Transfers						
Transfers to Other Funds		62,189				231,820
Transfers From Other Funds		-29,389				-87,358
INDIRECT COST RECOVERY	-22,480			-7,507		-18,472
CHANGE IN NET ASSETS	907	-2,584,681	-68.5	1,631,791		1,568,633
FUND BALANCE	11,052,806	8,467,217				11,051,898

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<u>EDUCATION 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	2,562,466	5,192,000	49.3%	2,414,032	6.1%	4,989,937
State Governmental Sources	1,345,206	1,951,000	68.9%	1,145,136	17.4%	2,133,226
Federal Governmental Sources	577,121	750,805	76.8%	580,806	-6%	1,175,502
Student Tuition and Fees	3,844,637	4,028,100	95.4%	3,699,922	3.9%	3,882,807
Sales and Service	116,506	113,500	102.6%	124,029	-6.0%	128,446
Facilities Revenue						
Investment Revenue	-14,561	50,000	-29.1%	7,875	284.9%	27,571
Other Revenues	71,186	22,300	319.2%	13,146	441.4%	44,266
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TOTALS	8,502,563	12,107,705	70.2%	7,984,948	6.4%	12,381,757
Expenditures						
Salaries	4,171,569	8,288,983	50.3%	4,035,509	3.3%	7,343,774
Employee Benefits	973,282	1,821,290	53.4%	904,526	7.6%	1,611,992
Contractual Services	407,187	635,685	64.0%	431,974	-5.7%	460,625
General Materials and Supplies	495,575	749,402	66.1%	413,968	19.7%	534,797
Conference & Meeting	51,677	160,734	32.1%	23,680	118.2%	57,240
Fixed Charges	417				0.0%	
Utilities		600	0.0%	410		150
Capital Outlay	18,828	5,000	376.5%	27,612	-31.8%	27,612
Other Expenditures	2,582,827	2,653,132	97.3%	612,003	322.0%	708,587
Provision for Contingencies		242,000	0.0%			
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TOTALS	8,701,365	14,556,826	59.7%	6,449,686	34.9%	10,744,780
Transfers						
Transfers to Other Funds		62,189				231,820
Transfers From Other Funds						-1
INDIRECT COST RECOVERY	-22,480			-7,507		-18,472
CHANGE IN NET ASSETS	-176,321	-2,511,310	-36.1	1,542,770		1,423,629
FUND BALANCE	10,729,934	8,394,946				10,906,256

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<u>OPERATION AND MAINTENANCE 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>
Revenues						
Local Governmental Sources	294,243	597,000	49.2%	277,459	6.0%	573,375
State Governmental Sources	158,828	222,000	71.5%	132,054	20.2%	247,817
Federal Governmental Sources	69,083	72,225	95.6%	69,454	-.5%	140,165
Student Tuition and Fees	402,969	410,000	98.2%	391,069	3.0%	408,572
Sales and Service	28,800				0.0%	
Facilities Revenue	7,325	15,000	48.8%	8,075	-9.2%	10,475
Investment Revenue	179			854	-79.0%	1,293
Other Revenues	10,415	10,000	104.1%		104.1%	8,623
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TOTALS	971,844	1,326,225	73.2%	878,967	10.5%	1,390,323
Expenditures						
Salaries	373,606	653,038	57.2%	367,210	1.7%	601,163
Employee Benefits	131,335	221,657	59.2%	135,186	-2.8%	222,826
Contractual Services	50,487	98,000	51.5%	80,709	-37.4%	127,290
General Materials and Supplies	46,295	70,050	66.0%	25,554	81.1%	45,048
Conference & Meeting		940	0.0%			
Fixed Charges						
Utilities	189,307	335,300	56.4%	181,284	4.4%	336,348
Capital Outlay	3,583				0.0%	
Provision for Contingencies		50,000	0.0%			
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TOTALS	794,615	1,428,985	55.6%	789,945	.5%	1,332,676
Transfers						
Transfers From Other Funds		-29,389				-87,357
CHANGE IN NET ASSETS	177,228	-73,371		89,021		145,004
FUND BALANCE	322,871	72,271				145,642

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<u>OPERATION & 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>
Revenues						
Local Governmental Sources	453,611	825,000	54.9%	443,276	2.3%	5,523,653
Investment Revenue	-3,331	50,000	-6.6%	8,671	138.4%	17,559
Other Revenues	15,733	60,000	26.2%		26.2%	22,161
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TOTALS	466,013	935,000	49.8%	451,948	3.1%	5,563,373
Expenditures						
Contractual Services	114,089			61,064	86.8%	333,705
General Materials and Supplies	116,335	300,000	38.7%	160,199	-27.3%	128,207
Fixed Charges						1,250
Capital Outlay	1,029,652	5,590,000	18.4%	410,697	150.7%	2,760,664
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TOTALS	1,260,076	5,890,000	21.3%	631,961	99.3%	3,223,828
Transfers						
Transfers to Other Funds						125,000
Transfers From Other Funds						-125,000
CHANGE IN NET ASSETS	-794,063	-4,955,000		-180,013		2,339,545
FUND BALANCE	3,682,760	-478,175				4,476,824

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<u>BOND AND INTEREST 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>
Revenues						
Local Governmental Sources	1,203,166	1,866,300	64.4%	931,451	29.1%	1,873,096
Investment Revenue	609	10,000	6.0%	6,764	-90.9%	7,951
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TOTALS	1,203,775	1,876,300	64.1%	938,215	28.3%	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	-752,627	9,650	104.8%	-924,564	5.0%	42,096
FUND BALANCE	196,215	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>
Revenues						
Federal Governmental Sources	137,285	195,626	70.1%	53,199	158.0%	108,527
Student Tuition and Fees	315,586	320,000	98.6%	290,850	8.5%	300,133
Sales and Service	61,362	329,585	18.6%	2,129	781.8%	11,310
Facilities Revenue	17,252	30,000	57.5%	18,453	-6.5%	22,910
Investment Revenue	60	1,000	6.0%	539	-88.8%	539
Other Revenues	1,559,747	2,525,500	61.7%	1,602,470	-2.6%	2,442,066
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TOTALS	2,091,293	3,401,711	61.4%	1,967,642	6.2%	2,885,487
Expenditures						
Salaries	132,038	193,884	68.1%	106,134	24.4%	180,742
Employee Benefits	19,866	26,641	74.5%	16,311	21.8%	30,424
Contractual Services	1,686,454	2,831,759	59.5%	1,612,275	4.6%	2,490,838
General Materials and Supplies	100,715	253,458	39.7%	32,611	208.8%	47,343
Conference & Meeting	58,811	80,093	73.4%	4,306	265.5%	82,648
Fixed Charges	341	7,200	4.7%		4.7%	7,477
Capital Outlay	21,744				0.0%	
Other Expenditures						
Provision for Contingencies		75,000	0.0%			
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TOTALS	2,019,971	3,468,035	58.2%	1,771,639	14.0%	2,839,474
Transfers						
Transfers to Other Funds	50	93,775				
Transfers From Other Funds		-96,575				-17,383
CHANGE IN NET ASSETS	71,272	-63,524	-1.7	196,002		63,396
FUND BALANCE	372,648	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>
Revenues						
State Governmental Sources	855,774	768,926	111.2%	609,416	40.4%	7,830,114
Federal Governmental Sources	4,742,494	10,168,476	46.6%	2,091,664	126.7%	6,254,773
Other Revenues	58,330	5,638,510	1.0%	77,705	-24.9%	83,300
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TOTALS	5,656,599	16,575,912	34.1%	2,778,786	103.5%	14,168,188
Expenditures						
Salaries	710,554	1,299,124	54.6%	847,001	-16.1%	1,230,310
Employee Benefits	173,413	5,717,631	3.0%	208,752	-16.9%	6,689,236
Contractual Services	305,418	19,362	577.4%	192,325	58.8%	606,465
General Materials and Supplies	305,442	138,484	220.5%	192,446	58.7%	648,677
Conference & Meeting	60,088	66,573	90.2%	22,121	171.6%	28,079
Fixed Charges				127		127
Utilities	2,473				0.0%	590
Capital Outlay	71,523			18,212	292.7%	45,755
Other Expenditures	4,536,173	9,330,538	48.6%	2,570,538	76.4%	4,791,305
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TOTALS	6,165,087	16,571,712	37.2%	4,051,525	52.1%	14,040,547
Transfers						
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			75	886.6	3,145
INDIRECT COST EXPENSE	18,740	4,200	446.2	7,432	446.2	15,326
CHANGE IN NET ASSETS	-530,968		535.2	-1,280,246	446.2	208,075
FUND BALANCE	-405,373	125,595				125,595

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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	676	30,000	2.2%	8,688	-92.2%	9,664
TOTALS	676	30,000	2.2%	8,688	-92.2%	9,664
Expenditures						
Investment Revenue						
TOTALS						
Transfers						
Transfers From Other Funds		-30,000				-28,173
CHANGE IN NET ASSETS	676	60,000		8,688		37,837
FUND BALANCE	2,372,392	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>
Revenues						
Federal Governmental Sources						800
Investment Revenue	5			181	-96.9%	189
Other Revenues	33,799			8,512	297.0%	10,448
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TOTALS	33,805			8,693	288.8%	11,437
Expenditures						
Contractual Services	2,500			1,500	66.6%	2,500
General Materials and Supplies	3,941			2,088	88.7%	5,679
Conference & Meeting	1,533				0.0%	758
Other Expenditures	20			3,723	-99.4%	5,564
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TOTALS	7,995			7,311	9.3%	14,502
Transfers						
Transfers From Other Funds	-50					
CHANGE IN NET ASSETS	25,859			1,382		-3,064
FUND BALANCE	96,510	70,650				70,650

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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
TOTALS	18,765	49,750	37.7%	29,661	-36.7%	54,040
Expenditures						
Salaries				2,598		-16
Employee Benefits				693		
Contractual Services	36,645	47,000	77.9%	42,750	-14.2%	44,250
TOTALS	36,645	47,000	77.9%	46,041	-20.4%	44,233
CHANGE IN NET ASSETS	-17,879	2,750	77.9%	-16,380	-20.4%	9,806
FUND BALANCE	-4,549	16,080				13,330

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<u>LIABILITY, PROTECTION & 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	49,643	239,000	20.7%	65,624	-24.3%	109,919
Federal Governmental Sources						5,544
Investment Revenue	470	45,000	1.0%	11,127	-95.7%	12,173
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TOTALS	50,113	284,000	17.6%	76,752	-34.7%	127,637
Expenditures						
Salaries	236,882	375,771	63.0%	202,953	16.7%	337,210
Employee Benefits	152,976	252,182	60.6%	142,188	7.5%	254,968
Contractual Services	153,697	297,000	51.7%	175,657	-12.5%	183,658
General Materials and Supplies	9,711	17,400	55.8%	24,212	-59.8%	11,084
Conference & Meeting	2,309	38,000	6.0%	11,760	-80.3%	13,775
Fixed Charges	142,264	160,000	88.9%	132,165	7.6%	132,648
Utilities	784	1,500	52.3%	472	66.1%	721
Provision for Contingencies		30,000	0.0%			
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TOTALS	698,626	1,171,853	59.6%	689,409	1.3%	934,066
CHANGE IN NET ASSETS	-648,513	-887,853	59.6%	-612,656	1.3%	-806,429
FUND BALANCE	2,072,698	1,833,358				2,721,211