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

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<u>OPERATING FUNDS</u>	<u>2022-2023</u> <u>YTD</u>	<u>2022-2023</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2021-2022</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2021-2022</u> <u>Total</u>
Revenues						
Local Governmental Sources	2,442,900	6,041,838	40.4%	2,689,517	-9.1%	5,834,302
State Governmental Sources	997,008	2,328,633	42.8%	1,006,989	-.9%	3,271,797
Federal Governmental Sources	148,662	500	732.5%	123,654	20.2%	1,207,294
Student Tuition and Fees	2,453,161	4,823,944	50.8%	2,282,471	7.4%	4,527,678
Sales and Service	56,384	378,750	14.8%	99,901	-43.5%	189,775
Facilities Revenue	12,067	29,725	40.6%	2,725	342.8%	20,839
Investment Revenue	31,201			-20,152	254.8%	-234,630
Other Revenues	25,550	119,220	21.4%	13,346	91.4%	117,711
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TOTALS	6,166,937	13,722,610	44.9%	6,198,453	-.5%	14,934,767
Expenditures						
Salaries	2,085,300	9,016,387	23.1%	2,122,071	-1.7%	8,733,280
Employee Benefits	567,501	1,832,497	30.9%	535,797	5.9%	1,847,219
Contractual Services	222,322	949,320	23.4%	242,254	-8.2%	845,016
General Materials and Supplies	240,434	889,812	27.0%	280,419	-14.2%	746,728
Conference & Meeting	42,579	265,035	16.0%	29,756	43.0%	123,310
Fixed Charges	2	67,200	0.0%		0.0%	4,069
Utilities	54,911	472,460	11.6%	80,622	-31.8%	469,723
Capital Outlay	22,727	64,620	35.1%		35.1%	87,376
Other Expenditures	350,074	714,801	48.9%	2,269,030	-84.5%	2,668,216
Provision for Contingencies		172,000	0.0%			
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TOTALS	3,585,854	14,444,132	24.8%	5,559,952	-35.5%	15,524,943
Transfers						
Transfers to Other Funds		259,151				164,200
Transfers From Other Funds		-75,338				
INDIRECT COST RECOVERY	-19,699	-53,607	36.7	-19,375	1.6	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,600,782	-880,335	-12.4	657,877		-722,753
FUND BALANCE	12,929,927	9,448,809				10,329,145

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<u>EDUCATION FUND</u>	2022-2023 <u>YTD</u>	2022-2023 <u>Budget</u>	YTD / <u>Budget %</u>	2021-2022 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2021-2022 <u>Total</u>
Revenues						
Local Governmental Sources	2,190,817	5,418,325	40.4%	2,412,212	-9.1%	5,233,289
State Governmental Sources	894,500	2,090,901	42.7%	896,050	-.1%	2,926,171
Federal Governmental Sources	132,767	500	553.4%	110,443	20.2%	1,078,217
Student Tuition and Fees	2,227,009	4,384,887	50.7%	2,066,180	7.7%	4,103,980
Sales and Service	56,384	378,750	14.8%	71,101	-20.7%	160,975
Investment Revenue	31,201			-20,331	253.4%	-226,439
Other Revenues	25,483	119,220	21.3%	13,346	90.9%	105,181
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TOTALS	5,558,165	12,392,583	44.8%	5,549,004	.1%	13,381,376
Expenditures						
Salaries	1,899,942	8,358,194	22.7%	1,936,643	-1.9%	8,109,040
Employee Benefits	505,330	1,624,419	31.1%	466,001	8.4%	1,625,231
Contractual Services	212,946	850,570	25.0%	208,886	1.9%	740,115
General Materials and Supplies	214,182	806,762	26.5%	255,263	-16.0%	677,749
Conference & Meeting	42,579	264,095	16.1%	29,756	43.0%	123,097
Fixed Charges	2	67,200	0.0%		0.0%	4,069
Utilities	742	960	77.3%		77.3%	
Capital Outlay	17,471	64,620	27.0%		27.0%	83,792
Other Expenditures	350,074	714,801	48.9%	2,269,030	-84.5%	2,668,216
Provision for Contingencies		112,000	0.0%			
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TOTALS	3,243,272	12,863,622	25.2%	5,165,582	-37.2%	14,031,312
Transfers						
Transfers to Other Funds		259,151				164,200
INDIRECT COST RECOVERY	-19,699	-53,607	36.7	-19,375	1.6	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,334,592	-705,190	-8.4	402,797		-782,513
FUND BALANCE	12,458,334	9,418,551				10,123,742

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<u>OPERATION AND MAINTENANCE FUND</u>	<u>2022-2023</u> <u>YTD</u>	<u>2022-2023</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2021-2022</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2021-2022</u> <u>Total</u>
Revenues						
Local Governmental Sources	252,082	623,513	40.4%	277,305	-9.1%	601,012
State Governmental Sources	102,507	237,732	43.1%	110,938	-7.6%	345,625
Federal Governmental Sources	15,895			13,210	20.3%	129,076
Student Tuition and Fees	226,151	439,057	51.5%	216,290	4.5%	423,697
Sales and Service				28,800		28,800
Facilities Revenue	12,067	29,725	40.6%	2,725	342.8%	20,839
Investment Revenue				179		-8,190
Other Revenues	67				0.0%	12,530
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TOTALS	608,772	1,330,027	45.7%	649,449	-6.2%	1,553,390
Expenditures						
Salaries	185,357	658,192	28.1%	185,428	%	624,240
Employee Benefits	62,171	208,077	29.8%	69,795	-10.9%	221,988
Contractual Services	9,375	98,750	9.4%	33,367	-71.9%	104,901
General Materials and Supplies	26,252	83,050	31.6%	25,156	4.3%	68,978
Conference & Meeting		940	0.0%			213
Utilities	54,168	471,500	11.4%	80,622	-32.8%	469,723
Capital Outlay	5,256				0.0%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	342,582	1,580,510	21.6%	394,369	-13.1%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	266,190	-175,145		255,079		59,760
FUND BALANCE	471,593	30,258				205,403

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<u>OPERATION & MAINTENANCE- RESTRICTED</u>	<u>2022-2023</u> <u>YTD</u>	<u>2022-2023</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2021-2022</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2021-2022</u> <u>Total</u>
Revenues						
Local Governmental Sources	370,648	850,000	43.6%	427,722	-13.3%	5,456,951
State Governmental Sources		375,000	0.0%			
Investment Revenue				1,441		-131,149
Other Revenues		2,528,750	0.0%	15,733		249,583
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TOTALS	370,648	3,753,750	9.8%	444,897	-16.6%	5,575,385
Expenditures						
Contractual Services	9,479			32,802	-71.1%	310,024
General Materials and Supplies	8,948			382,356	-97.6%	499,026
Fixed Charges						
Capital Outlay	310,807	10,405,050	2.9%	534,780	-41.8%	1,345,231
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TOTALS	329,235	10,405,050	3.1%	949,939	-65.3%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	41,412	-6,651,300		-505,041		3,421,101
FUND BALANCE	8,037,127	1,344,414				7,995,714

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<u>BOND AND INTEREST FUND</u>	<u>2022-2023 YTD</u>	<u>2022-2023 Budget</u>	<u>YTD / Budget %</u>	<u>2021-2022 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2021-2022 Total</u>
Revenues						
Local Governmental Sources	770,197	6,681,100	11.5%	5,874,665	-86.8%	6,865,664
Investment Revenue				609		-13,130
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TOTALS	770,197	6,681,100	11.5%	5,875,274	-86.8%	6,852,534
Expenditures						
Contractual Services	1,560	107,450	1.4%	96,070	-98.3%	96,070
Fixed Charges		6,892,600	0.0%	4,700,391		6,632,834
Other Expenditures						
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TOTALS	1,560	7,000,050	%	4,796,461	-99.9%	6,728,905
CHANGE IN NET ASSETS	768,637	-318,950	%	1,078,812	-99.9%	123,628
FUND BALANCE	1,841,108	753,521				1,072,471

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2022-2023</u> <u>YTD</u>	<u>2022-2023</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2021-2022</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2021-2022</u> <u>Total</u>
Revenues						
Federal Governmental Sources	12,475			10,675	16.8%	227,840
Student Tuition and Fees	173,886	330,000	52.6%	169,475	2.6%	332,703
Sales and Service	43,294	287,335	15.0%	39,210	10.4%	185,761
Facilities Revenue	12,131	30,000	40.4%	16,564	-26.7%	24,839
Investment Revenue	75			15	400.0%	90
Other Revenues	854,940	2,586,503	33.0%	814,159	5.0%	2,405,384
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TOTALS	1,096,804	3,233,838	33.9%	1,050,099	4.4%	3,176,620
Expenditures						
Salaries	69,381	275,986	25.1%	54,689	26.8%	230,078
Employee Benefits	13,926	40,425	34.4%	8,136	71.1%	52,662
Contractual Services	828,868	2,865,737	28.9%	820,024	1.0%	2,612,563
General Materials and Supplies	46,713	190,258	24.5%	68,305	-31.6%	173,603
Conference & Meeting	14,882	84,293	17.6%	19,120	-22.1%	122,193
Fixed Charges	-100	9,200	-1.0%	226	144.0%	10,488
Capital Outlay				21,744		25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	973,673	3,510,899	27.7%	992,247	-1.8%	3,226,906
Transfers						
Transfers to Other Funds						875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	123,130	-123,248		57,852		81,444
FUND BALANCE	505,951	259,572				382,820

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<u>RESTRICTED PURPOSES FUND</u>	<u>2022-2023 YTD</u>	<u>2022-2023 Budget</u>	<u>YTD / Budget %</u>	<u>2021-2022 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2021-2022 Total</u>
Revenues						
State Governmental Sources	682,492	1,833,506	37.2%	192,888	253.8%	5,649,465
Federal Governmental Sources	447,131	5,048,068	8.8%	2,004,593	-77.6%	7,399,240
Other Revenues	144,572	7,127,095	2.0%	31,130	364.4%	125,253
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TOTALS	1,274,196	14,008,669	9.1%	2,228,611	-42.8%	13,173,960
Expenditures						
Salaries	315,863	1,201,632	26.2%	345,177	-8.4%	1,058,676
Employee Benefits	75,988	7,148,591	1.0%	93,714	-18.9%	4,766,855
Contractual Services	198,237	67,590	293.2%	134,352	47.5%	594,087
General Materials and Supplies	71,821	112,658	63.7%	260,506	-72.4%	489,571
Conference & Meeting	42,043	59,674	70.4%	21,939	91.6%	77,365
Utilities				1,153		4,031
Capital Outlay	58,773				0.0%	143,064
Other Expenditures	1,652,622	4,104,345	40.2%	2,170,948	-23.8%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	2,415,351	13,974,315	17.2%	3,027,793	-20.2%	13,301,469
Transfers						
Transfers to Other Funds	50,522	47,891	105.4	7,194	602.2	80,203
Transfers From Other Funds	-50,522	-47,891	105.4	-7,194	602.2	-81,056
INDIRECT COST EXPENSE	-131,726			635	844.3	3,739
INDIRECT COST EXPENSE	16,729	25,000	66.9	18,740	66.9	27,883
CHANGE IN NET ASSETS	-1,026,157	9,354	459.9	-818,557	66.9	-158,279
FUND BALANCE	-1,058,841	-23,329				-32,683

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<u>WORKING CASH FUND</u>	<u>2022-2023 YTD</u>	<u>2022-2023 Budget</u>	<u>YTD / Budget %</u>	<u>2021-2022 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2021-2022 Total</u>
Revenues						
Investment Revenue				676		-63,912
TOTALS	-----	-----	-----	676	-----	-63,912
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-30,741
CHANGE IN NET ASSETS		30,000		676		-33,171
FUND BALANCE	2,338,544	2,368,544				2,338,544

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<u>TRUST AND AGENCY FUND</u>	<u>2022-2023</u> <u>YTD</u>	<u>2022-2023</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2021-2022</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2021-2022</u> <u>Total</u>
Revenues						
Investment Revenue				5		5
Other Revenues	26,030			22,029	18.1%	38,386
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TOTALS	26,030			22,035	18.1%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	750			2,500	-70.0%	3,500
General Materials and Supplies	794			3,117	-74.5%	9,773
Conference & Meeting	1,373			444	208.8%	5,707
Fixed Charges						
Capital Outlay						3,572
Other Expenditures	88				0.0%	772
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TOTALS	3,006			6,062	-50.4%	23,627
Transfers						
Transfers From Other Funds						-875
CHANGE IN NET ASSETS	23,023			15,973		15,639
FUND BALANCE	109,313	86,290				86,290

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<u>AUDIT FUND</u>	<u>2022-2023 YTD</u>	<u>2022-2023 Budget</u>	<u>YTD / Budget %</u>	<u>2021-2022 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2021-2022 Total</u>
Revenues						
Local Governmental Sources	19,406	50,000	38.8%	17,349	11.8%	47,971
Investment Revenue				8		-39
TOTALS	19,406	50,000	38.8%	17,358	11.8%	47,931
Expenditures						
Contractual Services		46,350	0.0%	5,000		47,625
TOTALS		46,350	0.0%	5,000		47,625
CHANGE IN NET ASSETS	19,406	3,650	0.0%	12,358		306
FUND BALANCE	33,042	17,286				13,636

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<u>LIABILITY, PROTECTION & SETTLEMENT</u>	<u>2022-2023</u> <u>YTD</u>	<u>2022-2023</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2021-2022</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2021-2022</u> <u>Total</u>
Revenues						
Local Governmental Sources	101,090	346,000	29.2%	47,098	114.6%	167,208
Investment Revenue				470		-26,995
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TOTALS	101,090	346,000	29.2%	47,568	112.5%	140,213
Expenditures						
Salaries	115,200	394,682	29.1%	110,631	4.1%	398,785
Employee Benefits	26,311	272,254	9.6%	71,475	-63.1%	256,125
Contractual Services	73,956	179,000	41.3%	115,276	-35.8%	217,040
General Materials and Supplies	6,089	29,125	20.9%	7,223	-15.7%	12,032
Conference & Meeting	857	13,500	6.3%	1,699	-49.5%	2,309
Fixed Charges	162,867	161,976	100.5%	142,264	14.4%	146,265
Utilities	1,195			321	272.4%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	386,478	1,075,538	35.9%	448,891	-13.9%	1,033,910
CHANGE IN NET ASSETS	-285,387	-729,538	35.9%	-401,322	-13.9%	-893,697
FUND BALANCE	1,542,126	1,097,975				1,827,513