

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

<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	1,102,421	6,041,838	18.2%	843,213	30.7%	5,834,302
State Governmental Sources	657,236	2,328,633	28.2%	292,179	124.9%	2,998,066
Federal Governmental Sources		500	0.0%	123,654		1,207,294
Student Tuition and Fees	2,367,186	4,823,944	49.0%	2,250,918	5.1%	4,527,678
Sales and Service	52,224	378,750	13.7%	64,795	-19.4%	189,775
Facilities Revenue	9,461	29,725	31.8%	2,525	274.6%	20,839
Investment Revenue	4,944			22,932	-78.4%	-319,371
Other Revenues	5,752	119,220	4.8%	12,586	-54.3%	116,911
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TOTALS	4,199,225	13,722,610	30.6%	3,612,804	16.2%	14,575,495
Expenditures						
Salaries	470,508	9,016,387	5.2%	554,057	-15.0%	8,731,044
Employee Benefits	215,626	1,832,497	11.7%	202,549	6.4%	1,853,942
Contractual Services	84,063	949,320	8.8%	53,698	56.5%	842,760
General Materials and Supplies	135,913	889,812	15.2%	168,416	-19.3%	739,994
Conference & Meeting	11,023	265,035	4.1%	8,299	32.8%	120,824
Fixed Charges	2	67,200	0.0%		0.0%	4,069
Utilities	19,623	472,460	4.1%	12,041	62.9%	469,843
Capital Outlay	22,727	64,620	35.1%		35.1%	88,876
Other Expenditures	322,041	714,801	45.0%	2,250,756	-85.6%	2,642,558
Provision for Contingencies		172,000	0.0%			
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TOTALS	1,281,529	14,444,132	8.8%	3,249,818	-60.5%	15,493,912
Transfers						
Transfers to Other Funds		259,151				31,594
Transfers From Other Funds		-75,338				
INDIRECT COST RECOVERY	-15,654	-53,607	29.2	-16,937	-7.5	-31,182
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,933,351	-880,335	-9.8	379,923		-918,829
FUND BALANCE	13,066,420	9,252,733				10,133,069

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<u>EDUCATION 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	988,513	5,418,325	18.2%	756,187	30.7%	5,233,289
State Governmental Sources	592,564	2,090,901	28.3%	259,581	128.2%	2,682,551
Federal Governmental Sources		500	0.0%	110,443		1,078,217
Student Tuition and Fees	2,145,427	4,384,887	48.9%	2,034,586	5.4%	4,103,980
Sales and Service	52,224	378,750	13.7%	64,795	-19.4%	160,975
Investment Revenue	4,944			22,932	-78.4%	-314,576
Other Revenues	5,685	119,220	4.7%	12,586	-54.8%	104,381
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TOTALS	3,789,358	12,392,583	30.5%	3,261,114	16.2%	13,048,818
Expenditures						
Salaries	409,845	8,358,194	4.9%	489,057	-16.2%	8,106,803
Employee Benefits	192,889	1,624,419	11.8%	175,956	9.6%	1,616,008
Contractual Services	79,639	850,570	9.3%	38,588	106.3%	737,858
General Materials and Supplies	125,213	806,762	15.5%	161,169	-22.3%	671,015
Conference & Meeting	11,023	264,095	4.1%	8,299	32.8%	120,610
Fixed Charges	2	67,200	0.0%		0.0%	4,069
Utilities	395	960	41.2%		41.2%	
Capital Outlay	17,471	64,620	27.0%		27.0%	85,292
Other Expenditures	322,041	714,801	45.0%	2,250,756	-85.6%	2,642,558
Provision for Contingencies		112,000	0.0%			
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TOTALS	1,158,522	12,863,622	9.0%	3,123,828	-62.9%	13,984,216
Transfers						
Transfers to Other Funds		259,151				31,594
INDIRECT COST RECOVERY	-15,654	-53,607	29.2	-16,937	-7.5	-31,182
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,646,490	-705,190	-6.6	154,223		-935,810
FUND BALANCE	12,616,936	9,265,255				9,970,445

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<u>OPERATION AND MAINTENANCE 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	113,908	623,513	18.2%	87,025	30.8%	601,012
State Governmental Sources	64,671	237,732	27.2%	32,597	98.4%	315,515
Federal Governmental Sources				13,210		129,076
Student Tuition and Fees	221,758	439,057	50.5%	216,331	2.5%	423,697
Sales and Service						28,800
Facilities Revenue	9,461	29,725	31.8%	2,525	274.6%	20,839
Investment Revenue						-4,794
Other Revenues	67				0.0%	12,530
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TOTALS	409,867	1,330,027	30.8%	351,690	16.5%	1,526,676
Expenditures						
Salaries	60,662	658,192	9.2%	64,999	-6.6%	624,240
Employee Benefits	22,737	208,077	10.9%	26,592	-14.5%	237,933
Contractual Services	4,424	98,750	4.4%	15,109	-70.7%	104,901
General Materials and Supplies	10,699	83,050	12.8%	7,246	47.6%	68,978
Conference & Meeting		940	0.0%			213
Utilities	19,228	471,500	4.0%	12,041	59.6%	469,843
Capital Outlay	5,256				0.0%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	123,006	1,580,510	7.7%	125,990	-2.3%	1,509,696
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	286,860	-175,145		225,699		16,980
FUND BALANCE	449,483	-12,521				162,623

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<u>OPERATION &amp; 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>
<b>Revenues</b>						
Local Governmental Sources	168,183	850,000	19.7%	134,762	24.8%	5,456,951
State Governmental Sources		375,000	0.0%			
Investment Revenue						-93,572
Other Revenues		2,528,750	0.0%			115,733
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TOTALS	168,183	3,753,750	4.4%	134,762	24.8%	5,479,112
<b>Expenditures</b>						
Contractual Services						193,114
General Materials and Supplies	3,187			107,981	-97.0%	317,184
Capital Outlay	4,239	10,405,050	%	211,711	-98.0%	1,490,261
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TOTALS	7,426	10,405,050	%	319,693	-97.6%	2,000,561
<b>Transfers</b>						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	160,756	-6,651,300		-184,930		3,478,551
FUND BALANCE	8,213,921	1,401,864				8,053,164

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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	347,769	6,681,100	5.2%	5,269,275	-93.4%	6,865,664
Investment Revenue						-4,039
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TOTALS	347,769	6,681,100	5.2%	5,269,275	-93.4%	6,861,624
Expenditures						
Contractual Services	1,560	107,450	1.4%	95,320	-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	%	4,795,711	-99.9%	6,728,905
CHANGE IN NET ASSETS	346,209	-318,950	%	473,563	-99.9%	132,719
FUND BALANCE	1,427,771	762,612				1,081,562

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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				10,675		184,369
Student Tuition and Fees	169,413	330,000	51.3%	167,971	.8%	332,703
Sales and Service	10,658	287,335	3.7%	8,977	18.7%	183,313
Facilities Revenue		30,000	0.0%	4,917		24,839
Investment Revenue	45			15	200.0%	90
Other Revenues	370,173	2,586,503	14.3%	348,600	6.1%	2,405,384
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TOTALS	550,289	3,233,838	17.0%	541,156	1.6%	3,130,700
Expenditures						
Salaries	13,035	275,986	4.7%	13,833	-5.7%	230,078
Employee Benefits	5,300	40,425	13.1%	3,012	75.9%	64,838
Contractual Services	411,100	2,865,737	14.3%	404,715	1.5%	2,588,625
General Materials and Supplies	20,190	190,258	10.6%	37,856	-46.6%	162,969
Conference & Meeting	2,986	84,293	3.5%	3,217	-7.1%	122,193
Fixed Charges	-100	9,200	-1.0%		-1.0%	10,488
Capital Outlay						25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	452,514	3,510,899	12.8%	462,635	-2.1%	3,204,510
Transfers						
Transfers to Other Funds						875
Transfers From Other Funds		-153,813				
CHANGE IN NET ASSETS	97,775	-123,248		78,521		-74,685
FUND BALANCE	324,465	103,441				226,690

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<u>RESTRICTED PURPOSES 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>
<b>Revenues</b>						
State Governmental Sources	161,925	1,833,506	8.8%	113,195	43.0%	5,656,301
Federal Governmental Sources	420,375	5,048,068	8.3%	389,888	7.8%	6,664,255
Other Revenues	8,000	7,127,095	.1%	30,130	-73.4%	126,830
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<b>TOTALS</b>	<b>590,300</b>	<b>14,008,669</b>	<b>4.2%</b>	<b>533,213</b>	<b>10.7%</b>	<b>12,447,387</b>
<b>Expenditures</b>						
Salaries	100,927	1,201,632	8.4%	103,900	-2.8%	1,060,912
Employee Benefits	32,288	7,148,591	.4%	37,846	-14.6%	4,860,835
Contractual Services	70,843	67,590	104.8%	124,808	-43.2%	592,087
General Materials and Supplies	8,325	112,658	7.3%	142,090	-94.1%	433,363
Conference & Meeting	27,379	59,674	45.8%	3,402	704.6%	77,365
Utilities				267		4,031
Capital Outlay	46,350			295	611.8%	201,453
Other Expenditures	53,774	4,104,345	1.3%	368,160	-85.3%	6,125,142
Provision for Contingencies		1,279,825	0.0%			
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<b>TOTALS</b>	<b>339,890</b>	<b>13,974,315</b>	<b>2.4%</b>	<b>780,771</b>	<b>-56.4%</b>	<b>13,355,192</b>
<b>Transfers</b>						
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	12,684	25,000	50.7	16,302	50.7	27,442
<b>CHANGE IN NET ASSETS</b>	<b>369,452</b>	<b>9,354</b>	<b>476.1</b>	<b>-264,495</b>	<b>50.7</b>	<b>-938,134</b>
<b>FUND BALANCE</b>	<b>-443,085</b>	<b>-803,184</b>				<b>-812,538</b>

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<u>WORKING CASH 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						-39,735
TOTALS	-----	-----	-----	-----	-----	----- -39,735
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-30,741
CHANGE IN NET ASSETS		30,000				-8,994
FUND BALANCE	2,362,721	2,392,721				2,362,721



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<u>TRUST AND AGENCY 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						5
Other Revenues	14,966			12,036	24.3%	38,386
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TOTALS	14,966			12,036	24.3%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	750			2,500	-70.0%	3,500
General Materials and Supplies	66			1,325	-95.0%	9,773
Conference & Meeting	360				0.0%	5,707
Capital Outlay						3,572
Other Expenditures						772
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TOTALS	1,177			3,825	-69.2%	23,627
Transfers						
Transfers From Other Funds						-875
CHANGE IN NET ASSETS	13,788			8,211		15,639
FUND BALANCE	100,078	86,290				86,290

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<u>LIABILITY, PROTECTION &amp; 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	45,821	346,000	13.2%	18,591	146.4%	167,208
Investment Revenue				33		-17,574
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TOTALS	45,821	346,000	13.2%	18,624	146.0%	149,634
Expenditures						
Salaries	34,917	394,682	8.8%	35,862	-2.6%	398,785
Employee Benefits	8,702	272,254	3.2%	25,586	-65.9%	263,618
Contractual Services	42,922	179,000	23.9%	80,116	-46.4%	216,298
General Materials and Supplies	4,668	29,125	16.0%	870	436.2%	12,032
Conference & Meeting	750	13,500	5.5%		5.5%	2,309
Fixed Charges	161,667	161,976	99.8%	140,859	14.7%	143,514
Utilities	1,076			67	484.4%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	254,704	1,075,538	23.6%	283,362	-10.1%	1,037,909
CHANGE IN NET ASSETS	-208,883	-729,538	23.6%	-264,737	-10.1%	-888,275
FUND BALANCE	1,624,052	1,103,397				1,832,936