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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>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	2,969,340	6,041,838	49.1%	2,856,840	3.9%	5,834,302
State Governmental Sources	2,102,626	2,328,633	90.2%	3,120,908	-32.6%	3,243,747
Federal Governmental Sources	147,347	500	469.5%	1,207,294	-87.8%	1,207,294
Student Tuition and Fees	6,437,754	4,823,944	133.4%	5,814,912	10.7%	4,527,678
Sales and Service	331,629	378,750	87.5%	187,967	76.4%	189,775
Facilities Revenue	42,029	29,725	141.3%	16,627	152.7%	20,839
Investment Revenue	320,333			-242,945	231.8%	-234,630
Other Revenues	62,013	119,220	52.0%	105,326	-41.1%	117,661
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TOTALS	12,413,074	13,722,610	90.4%	13,066,931	-5.0%	14,906,667
Expenditures						
Salaries	7,469,471	9,016,387	82.8%	7,231,054	3.3%	8,733,280
Employee Benefits	1,705,045	1,832,497	93.0%	1,609,166	5.9%	1,847,219
Contractual Services	1,015,594	949,320	106.9%	690,446	47.0%	845,016
General Materials and Supplies	662,573	889,812	74.4%	645,461	2.6%	746,728
Conference & Meeting	184,916	265,035	69.7%	92,634	99.6%	123,310
Fixed Charges	71,513	67,200	106.4%	4,069	657.2%	4,070
Utilities	209,884	472,460	44.4%	424,085	-50.5%	469,723
Capital Outlay	25,290	64,620	39.1%	83,776	-69.8%	87,376
Other Expenditures	832,590	714,801	116.4%	2,675,101	-68.8%	2,668,217
Provision for Contingencies		172,000	0.0%			
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TOTALS	12,176,883	14,444,132	84.3%	13,455,794	-9.5%	15,524,945
Transfers						
Transfers to Other Funds		259,151				164,200
Transfers From Other Funds		-75,338				
INDIRECT COST RECOVERY	-30,956	-53,607	57.7	-25,814	19.9	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	267,147	-880,335	-19.4	-363,049		-750,854
FUND BALANCE	10,568,191	9,420,708				10,301,044

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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	2,663,480	5,418,325	49.1%	2,562,583	3.9%	5,233,289
State Governmental Sources	1,885,663	2,090,901	90.1%	2,790,371	-32.4%	2,901,207
Federal Governmental Sources	131,651	500	330.2%	1,078,217	-87.7%	1,078,217
Student Tuition and Fees	5,841,343	4,384,887	133.2%	5,266,023	10.9%	4,103,980
Sales and Service	329,843	378,750	87.0%	159,167	107.2%	160,975
Investment Revenue	320,333			-238,151	234.5%	-226,439
Other Revenues	61,674	119,220	51.7%	94,623	-34.8%	105,131
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TOTALS	11,233,989	12,392,583	90.6%	11,712,836	-4.0%	13,356,362
Expenditures						
Salaries	6,921,974	8,358,194	82.8%	6,684,704	3.5%	8,109,040
Employee Benefits	1,523,105	1,624,419	93.7%	1,424,320	6.9%	1,625,231
Contractual Services	954,866	850,570	112.2%	610,659	56.3%	740,115
General Materials and Supplies	569,074	806,762	70.5%	586,546	-2.9%	677,749
Conference & Meeting	184,674	264,095	69.9%	92,420	99.8%	123,097
Fixed Charges	71,513	67,200	106.4%	4,069	657.2%	4,070
Utilities	2,817	960	293.4%		293.4%	
Capital Outlay	20,034	64,620	31.0%	80,192	-75.0%	83,792
Other Expenditures	832,590	714,801	116.4%	2,675,101	-68.8%	2,668,217
Provision for Contingencies		112,000	0.0%			
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TOTALS	11,080,652	12,863,622	86.1%	12,158,015	-8.8%	14,031,314
Transfers						
Transfers to Other Funds		259,151				164,200
INDIRECT COST RECOVERY	-30,956	-53,607	57.7	-25,814	19.9	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	184,294	-705,190	-13.2	-419,364		-807,529
FUND BALANCE	10,283,020	9,393,535				10,098,726

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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	305,859	623,513	49.0%	294,256	3.9%	601,012
State Governmental Sources	216,963	237,732	91.2%	330,537	-34.3%	342,540
Federal Governmental Sources	15,696			129,076	-87.8%	129,076
Student Tuition and Fees	596,410	439,057	135.8%	548,888	8.6%	423,697
Sales and Service	1,786			28,800	-93.8%	28,800
Facilities Revenue	42,029	29,725	141.3%	16,627	152.7%	20,839
Investment Revenue				-4,794		-8,190
Other Revenues	338			10,702	-96.8%	12,530
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TOTALS	1,179,084	1,330,027	88.6%	1,354,094	-12.9%	1,550,305
Expenditures						
Salaries	547,497	658,192	83.1%	546,349	.2%	624,240
Employee Benefits	181,940	208,077	87.4%	184,846	-1.5%	221,988
Contractual Services	60,728	98,750	61.5%	79,786	-23.8%	104,901
General Materials and Supplies	93,499	83,050	112.5%	58,914	58.7%	68,978
Conference & Meeting	242	940	25.7%	213	13.2%	213
Utilities	207,067	471,500	43.9%	424,085	-51.1%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	1,096,231	1,580,510	69.3%	1,297,779	-15.5%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	82,853	-175,145		56,315		56,675
FUND BALANCE	285,171	27,172				202,317

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<u>OPERATION & MAINTENANCE- RESTRICTED</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	452,685	850,000	53.2%	5,003,630	-90.9%	5,456,951
State Governmental Sources	200,000	375,000	53.3%		53.3%	
Investment Revenue				-86,260		-131,149
Other Revenues		2,528,750	0.0%	204,827		249,583
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TOTALS	652,685	3,753,750	17.3%	5,122,197	-87.2%	5,575,385
Expenditures						
Contractual Services	121,912			226,304	-46.1%	310,024
General Materials and Supplies	77,253			418,001	-81.5%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	1,638,584	10,405,050	15.7%	995,714	64.5%	1,345,231
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TOTALS	1,841,840	10,405,050	17.7%	1,640,020	12.3%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-1,189,154	-6,651,300		3,482,176		3,421,101
FUND BALANCE	6,806,559	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	933,859	6,681,100	13.9%	5,928,519	-84.2%	6,865,664
Investment Revenue				-4,039		-13,130
TOTALS	933,859	6,681,100	13.9%	5,924,479	-84.2%	6,852,534
Expenditures						
Contractual Services	1,710	107,450	1.5%	96,070	-98.2%	96,070
Fixed Charges	123,800	6,892,600	1.8%	8,504,444	-98.5%	8,551,634
Other Expenditures						
TOTALS	125,510	7,000,050	1.7%	8,600,515	-98.5%	8,647,705
CHANGE IN NET ASSETS	808,349	-318,950	1.7%	-2,676,035	-98.5%	-1,795,171
FUND BALANCE	-37,978	-1,165,278				-846,328

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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	12,319			177,926	-93.0%	227,840
Student Tuition and Fees	454,223	330,000	137.6%	427,672	6.2%	332,703
Sales and Service	286,637	287,335	99.7%	135,177	112.0%	185,761
Facilities Revenue	18,926	30,000	63.0%	23,788	-20.4%	24,839
Investment Revenue	105			60	75.0%	90
Other Revenues	2,306,382	2,586,503	89.1%	2,217,775	4.0%	2,405,384
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TOTALS	3,078,594	3,233,838	95.2%	2,982,399	3.2%	3,176,620
Expenditures						
Salaries	239,381	275,986	86.7%	208,906	14.5%	230,078
Employee Benefits	42,389	40,425	104.8%	34,391	23.2%	52,662
Contractual Services	2,468,841	2,865,737	86.1%	2,385,673	3.4%	2,612,563
General Materials and Supplies	212,557	190,258	111.7%	146,650	44.9%	173,603
Conference & Meeting	110,086	84,293	130.6%	105,760	4.0%	122,193
Fixed Charges	12,134	9,200	131.8%	9,408	28.9%	10,488
Capital Outlay	5,432			21,744	-75.0%	25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	3,090,821	3,510,899	88.0%	2,912,536	6.1%	3,226,906
Transfers						
Transfers to Other Funds	1,275			50	450.0	875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	-13,502	-123,248	-.8	69,813		81,444
FUND BALANCE	369,318	259,572				382,820

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<u>RESTRICTED PURPOSES 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						
State Governmental Sources	1,637,727	1,833,506	89.3%	1,237,560	32.3%	5,772,370
Federal Governmental Sources	2,971,940	5,048,068	58.8%	6,894,275	-56.8%	7,399,240
Other Revenues	200,553	7,127,095	2.8%	89,930	123.0%	125,253
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TOTALS	4,810,221	14,008,669	34.3%	8,221,765	-41.4%	13,296,865
Expenditures						
Salaries	965,795	1,201,632	80.3%	1,027,038	-5.9%	1,058,676
Employee Benefits	206,835	7,148,591	2.8%	234,087	-11.6%	4,889,760
Contractual Services	544,420	67,590	805.4%	488,260	11.5%	594,087
General Materials and Supplies	272,274	112,658	241.6%	447,038	-39.0%	489,571
Conference & Meeting	72,923	59,674	122.2%	59,522	22.5%	77,365
Utilities	777			3,901	-80.0%	4,031
Capital Outlay	227,515			91,320	149.1%	143,064
Other Expenditures	3,017,981	4,104,345	73.5%	5,975,893	-49.5%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	5,308,524	13,974,315	37.9%	8,327,064	-36.2%	13,424,374
Transfers						
Transfers to Other Funds	77,919	47,891	162.7	38,841	100.6	80,203
Transfers From Other Funds	-77,919	-47,891	162.7	-38,841	100.6	-81,056
INDIRECT COST EXPENSE	-131,726			3,739	622.1	3,739
INDIRECT COST EXPENSE	27,986	25,000	111.9	22,074	111.9	27,883
CHANGE IN NET ASSETS	-394,563	9,354	414.9	-131,112	111.9	-158,279
FUND BALANCE	-427,247	-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				-39,735		-63,912
TOTALS	-----	-----	-----	-39,735	-----	-63,912
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-30,741
CHANGE IN NET ASSETS		30,000		-39,735		-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	40,426			38,371	5.3%	38,386
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TOTALS	40,426			38,377	5.3%	38,392
Expenditures						
Salaries				300		300
Employee Benefits				1		1
Contractual Services	2,600			2,500	4.0%	3,500
General Materials and Supplies	9,586			4,382	118.7%	9,773
Conference & Meeting	5,477			4,877	12.3%	5,707
Fixed Charges	1,395				0.0%	
Capital Outlay						3,572
Other Expenditures	-242			772	131.4%	772
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TOTALS	18,816			12,833	46.6%	23,627
Transfers						
Transfers From Other Funds	-1,275			-50		-875
CHANGE IN NET ASSETS	22,885			25,593		15,639
FUND BALANCE	109,175	86,290				86,290

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<u>AUDIT 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	23,777	50,000	47.5%	18,757	26.7%	47,971
Investment Revenue				8		-39
TOTALS	23,777	50,000	47.5%	18,766	26.7%	47,931
Expenditures						
Contractual Services	46,200	46,350	99.6%	47,625	-2.9%	47,625
TOTALS	46,200	46,350	99.6%	47,625	-2.9%	47,625
CHANGE IN NET ASSETS	-22,422	3,650	99.6%	-28,858	-2.9%	306
FUND BALANCE	-8,785	17,286				13,636

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<u>LIABILITY, PROTECTION & SETTLEMENT</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	123,036	346,000	35.5%	49,648	147.8%	167,208
Investment Revenue	22,284			-18,641	219.5%	-26,995
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TOTALS	145,321	346,000	42.0%	31,006	368.6%	140,213
Expenditures						
Salaries	363,932	394,682	92.2%	354,097	2.7%	398,785
Employee Benefits	93,034	272,254	34.1%	229,879	-59.5%	256,125
Contractual Services	133,732	179,000	74.7%	164,249	-18.5%	217,040
General Materials and Supplies	19,199	29,125	65.9%	11,369	68.8%	12,032
Conference & Meeting	7,488	13,500	55.4%	2,309	224.2%	2,309
Fixed Charges	162,867	161,976	100.5%	143,514	13.4%	146,265
Utilities	3,376			1,284	162.8%	1,351
Capital Outlay						
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	783,631	1,075,538	72.8%	906,704	-13.5%	1,033,910
CHANGE IN NET ASSETS	-638,310	-729,538	72.8%	-875,697	-13.5%	-893,697
FUND BALANCE	1,189,203	1,097,975				1,827,513