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SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF APRIL 30

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<u>OPERATING FUNDS</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	2,969,340	6,041,838	49.1%	2,856,709	3.9%	5,834,302
State Governmental Sources	1,898,991	2,328,633	81.5%	2,702,142	-29.7%	3,243,747
Federal Governmental Sources	147,347	500	469.5%	646,205	-77.2%	1,207,294
Student Tuition and Fees	5,848,755	4,823,944	121.2%	5,391,776	8.4%	4,527,678
Sales and Service	311,157	378,750	82.1%	170,462	82.5%	189,775
Facilities Revenue	36,173	29,725	121.6%	7,375	390.4%	20,839
Investment Revenue	220,212			-284,285	177.4%	-234,630
Other Revenues	61,407	119,220	51.5%	86,498	-29.0%	117,661
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TOTALS	11,493,387	13,722,610	83.7%	11,576,884	-.7%	14,906,667
Expenditures						
Salaries	6,825,733	9,016,387	75.7%	6,615,737	3.1%	8,733,280
Employee Benefits	1,557,998	1,832,497	85.0%	1,431,733	8.8%	1,847,219
Contractual Services	850,468	949,320	89.5%	585,810	45.1%	845,016
General Materials and Supplies	592,955	889,812	66.6%	595,111	-.3%	746,728
Conference & Meeting	148,856	265,035	56.1%	75,784	96.4%	123,310
Fixed Charges	59,843	67,200	89.0%	2,217	598.4%	4,070
Utilities	181,852	472,460	38.4%	381,102	-52.2%	469,723
Capital Outlay	25,290	64,620	39.1%	83,776	-69.8%	87,376
Other Expenditures	738,914	714,801	103.3%	2,655,225	-72.1%	2,668,217
Provision for Contingencies		172,000	0.0%			
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TOTALS	10,981,914	14,444,132	76.0%	12,426,499	-11.6%	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	542,429	-880,335	-19.4	-823,800		-750,854
FUND BALANCE	10,843,473	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%	2,562,466	3.9%	5,233,289
State Governmental Sources	1,704,428	2,090,901	81.5%	2,417,898	-29.5%	2,901,207
Federal Governmental Sources	131,651	500	330.2%	577,121	-77.1%	1,078,217
Student Tuition and Fees	5,307,519	4,384,887	121.0%	4,880,701	8.7%	4,103,980
Sales and Service	309,371	378,750	81.6%	141,662	118.3%	160,975
Investment Revenue	220,212			-279,490	178.7%	-226,439
Other Revenues	61,068	119,220	51.2%	76,083	-19.7%	105,131
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TOTALS	10,397,732	12,392,583	83.9%	10,376,442	.2%	13,356,362
Expenditures						
Salaries	6,330,379	8,358,194	75.7%	6,120,462	3.4%	8,109,040
Employee Benefits	1,392,815	1,624,419	85.7%	1,261,782	10.3%	1,625,231
Contractual Services	807,398	850,570	94.9%	523,944	54.1%	740,115
General Materials and Supplies	509,362	806,762	63.1%	540,484	-5.7%	677,749
Conference & Meeting	148,614	264,095	56.2%	75,571	96.6%	123,097
Fixed Charges	59,843	67,200	89.0%	2,217	598.4%	4,070
Utilities	2,720	960	283.4%		283.4%	
Capital Outlay	20,034	64,620	31.0%	80,192	-75.0%	83,792
Other Expenditures	738,914	714,801	103.3%	2,655,225	-72.1%	2,668,217
Provision for Contingencies		112,000	0.0%			
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TOTALS	10,010,084	12,863,622	77.8%	11,259,880	-11.1%	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	418,605	-705,190	-13.2	-857,623		-807,529
FUND BALANCE	10,517,331	9,393,535				10,098,726

SAUK VALLEY COMMUNITY COLLEGE  
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AS OF APRIL 30

<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%	294,243	3.9%	601,012
State Governmental Sources	194,563	237,732	81.8%	284,244	-31.5%	342,540
Federal Governmental Sources	15,696			69,083	-77.2%	129,076
Student Tuition and Fees	541,235	439,057	123.2%	511,074	5.9%	423,697
Sales and Service	1,786			28,800	-93.8%	28,800
Facilities Revenue	36,173	29,725	121.6%	7,375	390.4%	20,839
Investment Revenue				-4,794		-8,190
Other Revenues	338			10,415	-96.7%	12,530
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TOTALS	1,095,654	1,330,027	82.3%	1,200,441	-8.7%	1,550,305
Expenditures						
Salaries	495,354	658,192	75.2%	495,274	%	624,240
Employee Benefits	165,183	208,077	79.3%	169,950	-2.8%	221,988
Contractual Services	43,070	98,750	43.6%	61,865	-30.3%	104,901
General Materials and Supplies	83,592	83,050	100.6%	54,627	53.0%	68,978
Conference & Meeting	242	940	25.7%	213	13.2%	213
Utilities	179,131	471,500	37.9%	381,102	-53.0%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	971,830	1,580,510	61.4%	1,166,619	-16.7%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	123,824	-175,145		33,822		56,675
FUND BALANCE	326,141	27,172				202,317

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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	452,685	850,000	53.2%	453,611	-0.2%	5,456,951
State Governmental Sources	200,000	375,000	53.3%		53.3%	
Investment Revenue				-87,724		-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%	570,713	14.3%	5,575,385
<b>Expenditures</b>						
Contractual Services	113,587			203,462	-44.1%	310,024
General Materials and Supplies	77,253			404,707	-80.9%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	1,056,560	10,405,050	10.1%	962,050	9.8%	1,345,231
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TOTALS	1,251,490	10,405,050	12.0%	1,570,221	-20.3%	2,154,283
<b>Transfers</b>						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-598,805	-6,651,300		-999,508		3,421,101
FUND BALANCE	7,396,909	1,344,414				7,995,714

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<u>BOND AND INTEREST 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	933,859	6,681,100	13.9%	5,928,478	-84.2%	6,865,664
Investment Revenue				-4,039		-13,130
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TOTALS	933,859	6,681,100	13.9%	5,924,438	-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						
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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%	-2,676,076	-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			130,841	-90.5%	227,840
Student Tuition and Fees	413,285	330,000	125.2%	397,942	3.8%	332,703
Sales and Service	134,287	287,335	46.7%	126,344	6.2%	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	2,115,224	2,586,503	81.7%	2,031,851	4.1%	2,405,384
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TOTALS	2,694,148	3,233,838	83.3%	2,710,828	-6%	3,176,620
Expenditures						
Salaries	218,832	275,986	79.2%	189,673	15.3%	230,078
Employee Benefits	38,603	40,425	95.4%	30,250	27.6%	52,662
Contractual Services	2,139,873	2,865,737	74.6%	2,166,260	-1.2%	2,612,563
General Materials and Supplies	144,611	190,258	76.0%	136,791	5.7%	173,603
Conference & Meeting	82,564	84,293	97.9%	89,571	-7.8%	122,193
Fixed Charges	10,296	9,200	111.9%	8,086	27.3%	10,488
Capital Outlay	5,432			21,744	-75.0%	25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	2,640,215	3,510,899	75.2%	2,642,378	%	3,226,906
Transfers						
Transfers to Other Funds	400			50	700.0	875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	53,532	-123,248	-.2	68,399		81,444
FUND BALANCE	436,353	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	1,318,112	1,833,506	71.8%	1,137,097	15.9%	5,772,370
Federal Governmental Sources	2,819,242	5,048,068	55.8%	6,645,309	-57.5%	7,399,240
Other Revenues	184,853	7,127,095	2.5%	78,930	134.2%	125,253
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TOTALS	4,322,208	14,008,669	30.8%	7,861,337	-45.0%	13,296,865
Expenditures						
Salaries	871,314	1,201,632	72.5%	939,074	-7.2%	1,058,676
Employee Benefits	188,851	7,148,591	2.6%	214,437	-11.9%	4,889,760
Contractual Services	538,229	67,590	796.3%	396,150	35.8%	594,087
General Materials and Supplies	238,031	112,658	211.2%	436,815	-45.5%	489,571
Conference & Meeting	62,830	59,674	105.2%	54,566	15.1%	77,365
Utilities	777			3,166	-75.4%	4,031
Capital Outlay	195,215			89,446	118.2%	143,064
Other Expenditures	2,966,695	4,104,345	72.2%	5,406,469	-45.1%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	5,061,945	13,974,315	36.2%	7,540,126	-32.8%	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	-635,996	9,354	414.9	295,396	111.9	-158,279
FUND BALANCE	-668,680	-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>
<b>Revenues</b>						
Investment Revenue				5		5
Other Revenues	38,991			37,461	4.0%	38,386
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TOTALS	38,991			37,467	4.0%	38,392
<b>Expenditures</b>						
Salaries						300
Employee Benefits						1
Contractual Services	1,500			2,500	-40.0%	3,500
General Materials and Supplies	8,545			4,235	101.7%	9,773
Conference & Meeting	4,060			4,378	-7.2%	5,707
Fixed Charges	1,248				0.0%	
Capital Outlay						3,572
Other Expenditures	-276			772	135.8%	772
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TOTALS	15,078			11,886	26.8%	23,627
<b>Transfers</b>						
Transfers From Other Funds	-400			-50		-875
CHANGE IN NET ASSETS	24,312			25,630		15,639
FUND BALANCE	110,602	86,290				86,290

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<u>AUDIT 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	23,777	50,000	47.5%	18,757	26.7%	47,971
Investment Revenue				8		-39
TOTALS	23,777	50,000	47.5%	18,765	26.7%	47,931
Expenditures						
Contractual Services	35,000	46,350	75.5%	46,750	-25.1%	47,625
TOTALS	35,000	46,350	75.5%	46,750	-25.1%	47,625
CHANGE IN NET ASSETS	-11,222	3,650	75.5%	-27,984	-25.1%	306
FUND BALANCE	2,414	17,286				13,636

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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	123,036	346,000	35.5%	49,643	147.8%	167,208
Investment Revenue	22,284			-19,281	215.5%	-26,995
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TOTALS	145,321	346,000	42.0%	30,361	378.6%	140,213
Expenditures						
Salaries	331,546	394,682	84.0%	323,902	2.3%	398,785
Employee Benefits	83,160	272,254	30.5%	209,649	-60.3%	256,125
Contractual Services	119,058	179,000	66.5%	156,517	-23.9%	217,040
General Materials and Supplies	16,945	29,125	58.1%	11,244	50.7%	12,032
Conference & Meeting	4,123	13,500	30.5%	2,309	78.5%	2,309
Fixed Charges	162,867	161,976	100.5%	143,514	13.4%	146,265
Utilities	2,695			1,112	142.3%	1,351
Capital Outlay						
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	720,397	1,075,538	66.9%	848,249	-15.0%	1,033,910
CHANGE IN NET ASSETS	-575,076	-729,538	66.9%	-817,888	-15.0%	-893,697
FUND BALANCE	1,252,437	1,097,975				1,827,513