

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF MARCH 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	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%	2,110,807	-10.0%	3,243,747
Federal Governmental Sources	147,347	500	469.5%	646,205	-77.2%	1,207,294
Student Tuition and Fees	4,656,352	4,823,944	96.5%	4,307,294	8.1%	4,527,678
Sales and Service	232,972	378,750	61.5%	162,234	43.6%	189,775
Facilities Revenue	33,773	29,725	113.6%	7,375	357.9%	20,839
Investment Revenue	84,502			-157,139	153.7%	-234,630
Other Revenues	57,882	119,220	48.5%	82,552	-29.8%	117,661
	-----	-----	-----	-----	-----	-----
TOTALS	10,081,163	13,722,610	73.4%	10,016,039	.6%	14,906,667
Expenditures						
Salaries	6,154,074	9,016,387	68.2%	5,990,771	2.7%	8,733,280
Employee Benefits	1,400,836	1,832,497	76.4%	1,302,383	7.5%	1,847,219
Contractual Services	799,735	949,320	84.2%	534,287	49.6%	845,016
General Materials and Supplies	514,802	889,812	57.8%	570,909	-9.8%	746,728
Conference & Meeting	108,037	265,035	40.7%	64,535	67.4%	123,310
Fixed Charges	47,173	67,200	70.2%	417	192.9%	4,070
Utilities	153,467	472,460	32.4%	323,222	-52.5%	469,723
Capital Outlay	25,290	64,620	39.1%	46,233	-45.3%	87,376
Other Expenditures	683,393	714,801	95.6%	2,601,961	-73.7%	2,668,217
Provision for Contingencies		172,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	9,886,811	14,444,132	68.4%	11,434,723	-13.5%	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	225,308	-880,335	-19.4	-1,392,869		-750,854
FUND BALANCE	10,526,352	9,420,708				10,301,044

04/18/2023

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

PAGE 2

<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%	1,892,706	-9.9%	2,901,207
Federal Governmental Sources	131,651	500	330.2%	577,121	-77.1%	1,078,217
Student Tuition and Fees	4,228,857	4,384,887	96.4%	3,902,160	8.3%	4,103,980
Sales and Service	231,186	378,750	61.0%	133,434	73.2%	160,975
Investment Revenue	84,502			-152,344	155.4%	-226,439
Other Revenues	57,543	119,220	48.2%	72,136	-20.2%	105,131
	-----	-----	-----	-----	-----	-----
TOTALS	9,101,650	12,392,583	73.4%	8,987,681	1.2%	13,356,362
Expenditures						
Salaries	5,710,499	8,358,194	68.3%	5,543,370	3.0%	8,109,040
Employee Benefits	1,252,828	1,624,419	77.1%	1,147,661	9.1%	1,625,231
Contractual Services	764,723	850,570	89.9%	477,145	60.2%	740,115
General Materials and Supplies	445,122	806,762	55.1%	519,831	-14.3%	677,749
Conference & Meeting	108,037	264,095	40.9%	64,322	67.9%	123,097
Fixed Charges	47,173	67,200	70.2%	417	192.9%	4,070
Utilities	2,470	960	257.3%		257.3%	
Capital Outlay	20,034	64,620	31.0%	42,650	-53.0%	83,792
Other Expenditures	683,393	714,801	95.6%	2,601,961	-73.7%	2,668,217
Provision for Contingencies		112,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	9,034,282	12,863,622	70.2%	10,397,360	-13.1%	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	98,324	-705,190	-13.2	-1,383,864		-807,529
FUND BALANCE	10,197,050	9,393,535				10,098,726

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

<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%	218,100	-10.7%	342,540
Federal Governmental Sources	15,696			69,083	-77.2%	129,076
Student Tuition and Fees	427,494	439,057	97.3%	405,134	5.5%	423,697
Sales and Service	1,786			28,800	-93.8%	28,800
Facilities Revenue	33,773	29,725	113.6%	7,375	357.9%	20,839
Investment Revenue				-4,794		-8,190
Other Revenues	338			10,415	-96.7%	12,530
	-----	-----	-----	-----	-----	-----
TOTALS	979,513	1,330,027	73.6%	1,028,357	-4.7%	1,550,305
Expenditures						
Salaries	443,575	658,192	67.3%	447,401	-.8%	624,240
Employee Benefits	148,008	208,077	71.1%	154,721	-4.3%	221,988
Contractual Services	35,012	98,750	35.4%	57,141	-38.7%	104,901
General Materials and Supplies	69,680	83,050	83.9%	51,078	36.4%	68,978
Conference & Meeting		940	0.0%	213		213
Utilities	150,996	471,500	32.0%	323,222	-53.2%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	852,529	1,580,510	53.9%	1,037,363	-17.8%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	126,984	-175,145		-9,005		56,675
FUND BALANCE	329,302	27,172				202,317

04/18/2023

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

PAGE 4

<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	452,685	850,000	53.2%	453,611	-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
	-----	-----	-----	-----	-----	-----
TOTALS	652,685	3,753,750	17.3%	570,713	14.3%	5,575,385
Expenditures						
Contractual Services	95,153			203,462	-53.2%	310,024
General Materials and Supplies	72,634			404,695	-82.0%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	1,038,139	10,405,050	9.9%	948,895	9.4%	1,345,231
	-----	-----	-----	-----	-----	-----
TOTALS	1,210,018	10,405,050	11.6%	1,557,053	-22.2%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-557,333	-6,651,300		-986,340		3,421,101
FUND BALANCE	7,438,381	1,344,414				7,995,714

04/18/2023

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

PAGE 5

<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
	-----	-----	-----	-----	-----	-----
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						
	-----	-----	-----	-----	-----	-----
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

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

<u>AUXILIARY ENTERPRISES 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						
Federal Governmental Sources	12,319			130,841	-90.5%	227,840
Student Tuition and Fees	328,943	330,000	99.6%	318,226	3.3%	332,703
Sales and Service	134,067	287,335	46.6%	100,999	32.7%	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	1,916,992	2,586,503	74.1%	1,845,275	3.8%	2,405,384
	-----	-----	-----	-----	-----	-----
TOTALS	2,411,354	3,233,838	74.5%	2,419,191	-.3%	3,176,620
Expenditures						
Salaries	193,537	275,986	70.1%	170,440	13.5%	230,078
Employee Benefits	34,619	40,425	85.6%	26,109	32.5%	52,662
Contractual Services	1,932,853	2,865,737	67.4%	1,935,615	-.1%	2,612,563
General Materials and Supplies	130,337	190,258	68.5%	122,116	6.7%	173,603
Conference & Meeting	76,026	84,293	90.1%	79,052	-3.8%	122,193
Fixed Charges	2,082	9,200	22.6%	341	509.2%	10,488
Capital Outlay	5,432			21,744	-75.0%	25,316
Provision for Contingencies		45,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	2,374,888	3,510,899	67.6%	2,355,419	.8%	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	36,065	-123,248	-.2	63,721		81,444
FUND BALANCE	418,886	259,572				382,820

04/18/2023

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

PAGE 7

<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%	924,181	42.6%	5,772,370
Federal Governmental Sources	2,807,655	5,048,068	55.6%	5,699,114	-50.7%	7,399,240
Other Revenues	184,853	7,127,095	2.5%	62,730	194.6%	125,253
	-----	-----	-----	-----	-----	-----
TOTALS	4,310,621	14,008,669	30.7%	6,686,025	-35.5%	13,296,865
Expenditures						
Salaries	784,620	1,201,632	65.3%	845,876	-7.2%	1,058,676
Employee Benefits	167,531	7,148,591	2.3%	197,184	-15.0%	4,889,760
Contractual Services	534,706	67,590	791.1%	387,226	38.0%	594,087
General Materials and Supplies	224,476	112,658	199.2%	422,824	-46.9%	489,571
Conference & Meeting	56,498	59,674	94.6%	64,728	-12.7%	77,365
Utilities	282			3,166	-91.0%	4,031
Capital Outlay	165,467			64,608	156.1%	143,064
Other Expenditures	2,904,089	4,104,345	70.7%	5,342,113	-45.6%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	4,837,673	13,974,315	34.6%	7,327,728	-33.9%	13,424,374
Transfers						
Transfers to Other Funds	77,919	47,891	162.7	7,194	983.0	80,203
Transfers From Other Funds	-77,919	-47,891	162.7	-7,194	983.0	-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	-423,311	9,354	414.9	-667,516	111.9	-158,279
FUND BALANCE	-455,995	-23,329				-32,683

04/18/2023

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

PAGE 8

<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

04/18/2023

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

<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	38,877			36,620	6.1%	38,386
	-----	-----	-----	-----	-----	-----
TOTALS	38,877			36,625	6.1%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	1,500			2,500	-40.0%	3,500
General Materials and Supplies	8,395			4,092	105.1%	9,773
Conference & Meeting	3,484			1,919	81.4%	5,707
Fixed Charges	1,248				0.0%	
Capital Outlay						3,572
Other Expenditures	-276			616	144.8%	772
	-----	-----	-----	-----	-----	-----
TOTALS	14,351			9,128	57.2%	23,627
Transfers						
Transfers From Other Funds	-400			-50		-875
CHANGE IN NET ASSETS	24,926			27,547		15,639
FUND BALANCE	111,216	86,290				86,290

04/18/2023

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

PAGE 10

<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	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

04/18/2023

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

PAGE 11

<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	123,036	346,000	35.5%	49,643	147.8%	167,208
Investment Revenue	755			-18,088	104.1%	-26,995
	-----	-----	-----	-----	-----	-----
TOTALS	123,791	346,000	35.7%	31,555	292.3%	140,213
Expenditures						
Salaries	300,119	394,682	76.0%	296,087	1.3%	398,785
Employee Benefits	74,014	272,254	27.1%	191,598	-61.3%	256,125
Contractual Services	114,174	179,000	63.7%	155,480	-26.5%	217,040
General Materials and Supplies	16,421	29,125	56.3%	10,566	55.4%	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	2,579			956	169.5%	1,351
Capital Outlay						
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	674,300	1,075,538	62.6%	800,513	-15.7%	1,033,910
CHANGE IN NET ASSETS	-550,509	-729,538	62.6%	-768,958	-15.7%	-893,697
FUND BALANCE	1,277,004	1,097,975				1,827,513