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SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF JANUARY 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%	2,856,709	3.9%	5,834,302
State Governmental Sources	1,740,277	2,328,633	74.7%	1,639,682	6.1%	3,243,747
Federal Governmental Sources	146,803	500	360.7%	646,205	-77.2%	1,207,294
Student Tuition and Fees	4,555,879	4,823,944	94.4%	4,231,365	7.6%	4,527,678
Sales and Service	120,686	378,750	31.8%	131,821	-8.4%	189,775
Facilities Revenue	25,778	29,725	86.7%	4,925	423.4%	20,839
Investment Revenue	21,004			-100,313	120.9%	-234,630
Other Revenues	57,280	119,220	48.0%	48,561	17.9%	117,661
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TOTALS	9,637,052	13,722,610	70.2%	9,458,957	1.8%	14,906,667
Expenditures						
Salaries	3,982,653	9,016,387	44.1%	3,928,963	1.3%	8,733,280
Employee Benefits	1,013,885	1,832,497	55.3%	972,563	4.2%	1,847,219
Contractual Services	472,668	949,320	49.7%	424,625	11.3%	845,016
General Materials and Supplies	405,187	889,812	45.5%	456,496	-11.2%	746,728
Conference & Meeting	79,030	265,035	29.8%	47,869	65.1%	123,310
Fixed Charges	23,002	67,200	34.2%	417	406.6%	4,070
Utilities	101,722	472,460	21.5%	135,269	-24.8%	469,723
Capital Outlay	25,290	64,620	39.1%	18,083	39.8%	87,376
Other Expenditures	649,765	714,801	90.9%	2,517,848	-74.1%	2,668,217
Provision for Contingencies		172,000	0.0%			
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TOTALS	6,753,206	14,444,132	46.7%	8,502,136	-20.5%	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	-23,337	32.6	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,914,803	-880,335	-19.4	980,158		-750,854
FUND BALANCE	13,215,847	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	1,555,318	2,090,901	74.3%	1,466,161	6.0%	2,901,207
Federal Governmental Sources	131,107	500	221.4%	577,121	-77.2%	1,078,217
Student Tuition and Fees	4,132,001	4,384,887	94.2%	3,828,900	7.9%	4,103,980
Sales and Service	118,900	378,750	31.3%	103,021	15.4%	160,975
Investment Revenue	21,004			-100,492	120.9%	-226,439
Other Revenues	56,941	119,220	47.7%	38,145	49.2%	105,131
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TOTALS	8,678,754	12,392,583	70.0%	8,475,325	2.4%	13,356,362
Expenditures						
Salaries	3,652,248	8,358,194	43.7%	3,604,804	1.3%	8,109,040
Employee Benefits	905,154	1,624,419	55.7%	856,847	5.6%	1,625,231
Contractual Services	455,588	850,570	53.5%	386,458	17.8%	740,115
General Materials and Supplies	350,023	806,762	43.3%	414,552	-15.5%	677,749
Conference & Meeting	79,030	264,095	29.9%	47,869	65.1%	123,097
Fixed Charges	23,002	67,200	34.2%	417	406.6%	4,070
Utilities	1,497	960	155.9%		155.9%	
Capital Outlay	20,034	64,620	31.0%	14,500	38.1%	83,792
Other Expenditures	649,765	714,801	90.9%	2,517,848	-74.1%	2,668,217
Provision for Contingencies		112,000	0.0%			
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TOTALS	6,136,345	12,863,622	47.7%	7,843,298	-21.7%	14,031,314
Transfers						
Transfers to Other Funds		259,151				164,200
INDIRECT COST RECOVERY	-30,956	-53,607	57.7	-23,337	32.6	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,573,365	-705,190	-13.2	655,364		-807,529
FUND BALANCE	12,672,092	9,393,535				10,098,726

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF JANUARY 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	184,959	237,732	77.8%	173,520	6.5%	342,540
Federal Governmental Sources	15,696			69,083	-77.2%	129,076
Student Tuition and Fees	423,877	439,057	96.5%	402,465	5.3%	423,697
Sales and Service	1,786			28,800	-93.8%	28,800
Facilities Revenue	25,778	29,725	86.7%	4,925	423.4%	20,839
Investment Revenue				179		-8,190
Other Revenues	338			10,415	-96.7%	12,530
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TOTALS	958,297	1,330,027	72.0%	983,632	-2.5%	1,550,305
Expenditures						
Salaries	330,405	658,192	50.2%	324,158	1.9%	624,240
Employee Benefits	108,730	208,077	52.2%	115,715	-6.0%	221,988
Contractual Services	17,079	98,750	17.3%	38,167	-55.2%	104,901
General Materials and Supplies	55,163	83,050	66.4%	41,943	31.5%	68,978
Conference & Meeting		940	0.0%			213
Utilities	100,224	471,500	21.2%	135,269	-25.9%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	616,860	1,580,510	39.0%	658,838	-6.3%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	341,437	-175,145		324,793		56,675
FUND BALANCE	543,755	27,172				202,317

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<u>OPERATION &amp; 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%	453,611	-.2%	5,456,951
State Governmental Sources	200,000	375,000	53.3%		53.3%	
Investment Revenue				-3,331		-131,149
Other Revenues		2,528,750	0.0%	15,733		249,583
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TOTALS	652,685	3,753,750	17.3%	466,013	40.0%	5,575,385
Expenditures						
Contractual Services	66,796			48,802	36.8%	310,024
General Materials and Supplies	21,444			403,387	-94.6%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	653,192	10,405,050	6.2%	739,565	-11.6%	1,345,231
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TOTALS	745,522	10,405,050	7.1%	1,191,756	-37.4%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-92,837	-6,651,300		-725,742		3,421,101
FUND BALANCE	7,902,877	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%	5,928,478	-84.2%	6,865,664
Investment Revenue				609		-13,130
TOTALS	933,859	6,681,100	13.9%	5,929,087	-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%	-2,671,427	-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	324,623	330,000	98.3%	314,950	3.0%	332,703
Sales and Service	128,903	287,335	44.8%	60,903	111.6%	185,761
Facilities Revenue	13,246	30,000	44.1%	17,252	-23.2%	24,839
Investment Revenue	90			15	500.0%	90
Other Revenues	1,423,666	2,586,503	55.0%	1,366,699	4.1%	2,405,384
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TOTALS	1,902,849	3,233,838	58.8%	1,890,662	.6%	3,176,620
Expenditures						
Salaries	138,019	275,986	50.0%	107,930	27.8%	230,078
Employee Benefits	25,157	40,425	62.2%	15,725	59.9%	52,662
Contractual Services	1,498,811	2,865,737	52.3%	1,467,340	2.1%	2,612,563
General Materials and Supplies	116,746	190,258	61.3%	93,361	25.0%	173,603
Conference & Meeting	53,077	84,293	62.9%	53,929	-1.5%	122,193
Fixed Charges	582	9,200	6.3%	226	156.8%	10,488
Capital Outlay	5,432			21,744	-75.0%	25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	1,837,826	3,510,899	52.3%	1,760,256	4.4%	3,226,906
Transfers						
Transfers to Other Funds	400					875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	64,623	-123,248	-.2	130,406		81,444
FUND BALANCE	447,443	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>
<b>Revenues</b>						
State Governmental Sources	1,081,058	1,833,506	58.9%	786,585	37.4%	5,772,370
Federal Governmental Sources	1,453,083	5,048,068	28.7%	3,338,485	-56.4%	7,399,240
Other Revenues	178,148	7,127,095	2.5%	58,330	205.4%	125,253
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TOTALS	2,712,291	14,008,669	19.3%	4,183,401	-35.1%	13,296,865
<b>Expenditures</b>						
Salaries	567,061	1,201,632	47.1%	617,051	-8.1%	1,058,676
Employee Benefits	125,450	7,148,591	1.7%	153,712	-18.3%	4,889,760
Contractual Services	449,657	67,590	665.2%	299,975	49.9%	594,087
General Materials and Supplies	172,778	112,658	153.3%	344,330	-49.8%	489,571
Conference & Meeting	49,608	59,674	83.1%	52,727	-5.9%	77,365
Utilities				2,126		4,031
Capital Outlay	63,273			11,682	441.6%	143,064
Other Expenditures	1,768,564	4,104,345	43.0%	3,435,953	-48.5%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	3,196,394	13,974,315	22.8%	4,917,561	-35.0%	13,424,374
<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			3,739	622.1	3,739
INDIRECT COST EXPENSE	27,986	25,000	111.9	19,597	111.9	27,883
CHANGE IN NET ASSETS	-380,363	9,354	414.9	-757,498	111.9	-158,279
FUND BALANCE	-413,047	-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>
<b>Revenues</b>						
Investment Revenue				5		5
Other Revenues	32,532			33,282	-2.2%	38,386
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<b>TOTALS</b>	<b>32,532</b>			<b>33,288</b>	<b>-2.2%</b>	<b>38,392</b>
<b>Expenditures</b>						
Salaries						300
Employee Benefits						1
Contractual Services	1,500			2,500	-40.0%	3,500
General Materials and Supplies	4,927			3,865	27.4%	9,773
Conference & Meeting	2,632			1,005	161.7%	5,707
Fixed Charges	1,170				0.0%	
Capital Outlay						3,572
Other Expenditures	-894			20	401.1%	772
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<b>TOTALS</b>	<b>9,335</b>			<b>7,391</b>	<b>26.2%</b>	<b>23,627</b>
<b>Transfers</b>						
Transfers From Other Funds	-400					-875
<b>CHANGE IN NET ASSETS</b>	<b>23,597</b>			<b>25,896</b>		<b>15,639</b>
<b>FUND BALANCE</b>	<b>109,887</b>	<b>86,290</b>				<b>86,290</b>

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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	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	9,700	46,350	20.9%	31,100	-68.8%	47,625
TOTALS	9,700	46,350	20.9%	31,100	-68.8%	47,625
CHANGE IN NET ASSETS	14,077	3,650	20.9%	-12,334	-68.8%	306
FUND BALANCE	27,714	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	755			586	28.6%	-26,995
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TOTALS	123,791	346,000	35.7%	50,229	146.4%	140,213
Expenditures						
Salaries	216,784	394,682	54.9%	205,023	5.7%	398,785
Employee Benefits	51,197	272,254	18.8%	130,093	-60.6%	256,125
Contractual Services	97,270	179,000	54.3%	128,157	-24.1%	217,040
General Materials and Supplies	13,930	29,125	47.8%	8,973	55.2%	12,032
Conference & Meeting	4,004	13,500	29.6%	2,309	73.3%	2,309
Fixed Charges	162,867	161,976	100.5%	142,264	14.4%	146,265
Utilities	1,524			717	112.4%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	547,579	1,075,538	50.9%	617,539	-11.3%	1,033,910
CHANGE IN NET ASSETS	-423,787	-729,538	50.9%	-567,309	-11.3%	-893,697
FUND BALANCE	1,403,726	1,097,975				1,827,513