

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

PAGE 1

<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%	1,717,213	10.5%	3,243,747
Federal Governmental Sources	146,803	500	360.7%	646,205	-77.2%	1,207,294
Student Tuition and Fees	4,623,174	4,823,944	95.8%	4,247,607	8.8%	4,527,678
Sales and Service	133,774	378,750	35.3%	145,306	-7.9%	189,775
Facilities Revenue	33,064	29,725	111.2%	7,325	351.3%	20,839
Investment Revenue	26,432			-149,723	117.6%	-234,630
Other Revenues	57,355	119,220	48.1%	81,602	-29.7%	117,661
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TOTALS	9,888,936	13,722,610	72.0%	9,552,245	3.5%	14,906,667
Expenditures						
Salaries	4,626,158	9,016,387	51.3%	4,545,176	1.7%	8,733,280
Employee Benefits	1,169,031	1,832,497	63.7%	1,104,617	5.8%	1,847,219
Contractual Services	720,278	949,320	75.8%	474,797	51.7%	845,016
General Materials and Supplies	459,276	889,812	51.6%	534,022	-14.0%	746,728
Conference & Meeting	92,126	265,035	34.7%	52,418	75.7%	123,310
Fixed Charges	35,673	67,200	53.0%	417	439.9%	4,070
Utilities	129,915	472,460	27.5%	189,307	-31.3%	469,723
Capital Outlay	25,290	64,620	39.1%	20,912	20.9%	87,376
Other Expenditures	655,453	714,801	91.7%	2,584,401	-74.6%	2,668,217
Provision for Contingencies		172,000	0.0%			
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TOTALS	7,913,203	14,444,132	54.7%	9,506,071	-16.7%	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	2,006,689	-880,335	-19.4	69,511		-750,854
FUND BALANCE	12,307,733	9,420,708				10,301,044

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

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%	1,534,935	11.0%	2,901,207
Federal Governmental Sources	131,107	500	221.4%	577,121	-77.2%	1,078,217
Student Tuition and Fees	4,198,803	4,384,887	95.7%	3,844,637	9.2%	4,103,980
Sales and Service	131,987	378,750	34.8%	116,506	13.2%	160,975
Investment Revenue	26,432			-149,902	117.6%	-226,439
Other Revenues	57,016	119,220	47.8%	71,186	-19.9%	105,131
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TOTALS	8,913,256	12,392,583	71.9%	8,556,951	4.1%	13,356,362
Expenditures						
Salaries	4,252,027	8,358,194	50.8%	4,171,569	1.9%	8,109,040
Employee Benefits	1,044,766	1,624,419	64.3%	973,282	7.3%	1,625,231
Contractual Services	689,761	850,570	81.0%	424,309	62.5%	740,115
General Materials and Supplies	392,880	806,762	48.7%	487,727	-19.4%	677,749
Conference & Meeting	92,126	264,095	34.8%	52,204	76.4%	123,097
Fixed Charges	35,673	67,200	53.0%	417	439.9%	4,070
Utilities	2,219	960	231.2%		231.2%	
Capital Outlay	20,034	64,620	31.0%	17,328	15.6%	83,792
Other Expenditures	655,453	714,801	91.7%	2,584,401	-74.6%	2,668,217
Provision for Contingencies		112,000	0.0%			
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TOTALS	7,184,943	12,863,622	55.8%	8,711,241	-17.5%	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	1,759,269	-705,190	-13.2	-130,952		-807,529
FUND BALANCE	11,857,996	9,393,535				10,098,726

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

PAGE 3

<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%	182,277	6.7%	342,540
Federal Governmental Sources	15,696			69,083	-77.2%	129,076
Student Tuition and Fees	424,370	439,057	96.6%	402,969	5.3%	423,697
Sales and Service	1,786			28,800	-93.8%	28,800
Facilities Revenue	33,064	29,725	111.2%	7,325	351.3%	20,839
Investment Revenue				179		-8,190
Other Revenues	338			10,415	-96.7%	12,530
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TOTALS	975,679	1,330,027	73.3%	995,293	-1.9%	1,550,305
Expenditures						
Salaries	374,130	658,192	56.8%	373,606	.1%	624,240
Employee Benefits	124,265	208,077	59.7%	131,335	-5.3%	221,988
Contractual Services	30,516	98,750	30.9%	50,487	-39.5%	104,901
General Materials and Supplies	66,396	83,050	79.9%	46,295	43.4%	68,978
Conference & Meeting		940	0.0%	213		213
Utilities	127,695	471,500	27.0%	189,307	-32.5%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	728,260	1,580,510	46.0%	794,829	-8.3%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	247,419	-175,145		200,464		56,675
FUND BALANCE	449,737	27,172				202,317

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

PAGE 4

<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
TOTALS	----- 652,685	----- 3,753,750	----- 17.3%	----- 466,013	----- 40.0%	----- 5,575,385
Expenditures						
Contractual Services	73,796			114,089	-35.3%	310,024
General Materials and Supplies	52,106			392,810	-86.7%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	927,962	10,405,050	8.9%	850,560	9.1%	1,345,231
TOTALS	----- 1,057,955	----- 10,405,050	----- 10.1%	----- 1,357,460	----- -22.0%	----- 2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-405,270	-6,651,300		-891,447		3,421,101
FUND BALANCE	7,590,444	1,344,414				7,995,714

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
 REVENUES, EXPENDITURES, AND TRANSFERS  
 AS OF FEBRUARY 28

<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

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

PAGE 6

<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	326,909	330,000	99.0%	315,586	3.5%	332,703
Sales and Service	134,047	287,335	46.6%	83,774	60.0%	185,761
Facilities Revenue	13,246	30,000	44.1%	17,252	-23.2%	24,839
Investment Revenue	105			60	75.0%	90
Other Revenues	1,622,400	2,586,503	62.7%	1,559,747	4.0%	2,405,384
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TOTALS	2,109,028	3,233,838	65.2%	2,107,261	%	3,176,620
Expenditures						
Salaries	158,323	275,986	57.3%	132,038	19.9%	230,078
Employee Benefits	28,688	40,425	70.9%	19,866	44.4%	52,662
Contractual Services	1,718,946	2,865,737	59.9%	1,702,205	.9%	2,612,563
General Materials and Supplies	121,766	190,258	64.0%	107,669	13.0%	173,603
Conference & Meeting	65,881	84,293	78.1%	67,843	-2.8%	122,193
Fixed Charges	582	9,200	6.3%	341	70.4%	10,488
Capital Outlay	5,432			21,744	-75.0%	25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	2,099,621	3,510,899	59.8%	2,051,709	2.3%	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	9,006	-123,248	-.2	55,502		81,444
FUND BALANCE	391,827	259,572				382,820

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

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%	855,774	54.0%	5,772,370
Federal Governmental Sources	1,786,463	5,048,068	35.3%	5,297,616	-66.2%	7,399,240
Other Revenues	178,148	7,127,095	2.5%	58,330	205.4%	125,253
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TOTALS	3,282,724	14,008,669	23.4%	6,211,721	-47.1%	13,296,865
Expenditures						
Salaries	652,957	1,201,632	54.3%	710,554	-8.1%	1,058,676
Employee Benefits	143,608	7,148,591	2.0%	173,413	-17.1%	4,889,760
Contractual Services	454,797	67,590	672.8%	305,418	48.9%	594,087
General Materials and Supplies	201,818	112,658	179.1%	371,856	-45.7%	489,571
Conference & Meeting	53,057	59,674	88.9%	60,718	-12.6%	77,365
Utilities				2,473		4,031
Capital Outlay	124,715			14,598	754.3%	143,064
Other Expenditures	2,022,337	4,104,345	49.2%	4,311,923	-53.1%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	3,653,291	13,974,315	26.1%	5,950,956	-38.6%	13,424,374
Transfers						
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	-266,827	9,354	414.9	237,426	111.9	-158,279
FUND BALANCE	-299,511	-23,329				-32,683

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
 REVENUES, EXPENDITURES, AND TRANSFERS  
 AS OF FEBRUARY 28

<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



03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

PAGE 9

<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		5
Other Revenues	36,945			33,799	9.3%	38,386
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TOTALS	36,945			33,805	9.2%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	1,500			2,500	-40.0%	3,500
General Materials and Supplies	7,981			3,941	102.5%	9,773
Conference & Meeting	3,109			1,533	102.7%	5,707
Fixed Charges	1,170				0.0%	
Capital Outlay						3,572
Other Expenditures	-276			20	429.9%	772
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TOTALS	13,483			7,995	68.6%	23,627
Transfers						
Transfers From Other Funds	-400			-50		-875
CHANGE IN NET ASSETS	23,862			25,859		15,639
FUND BALANCE	110,152	86,290				86,290

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
 REVENUES, EXPENDITURES, AND TRANSFERS  
 AS OF FEBRUARY 28

<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%	36,645	-4.4%	47,625
TOTALS	35,000	46,350	75.5%	36,645	-4.4%	47,625
CHANGE IN NET ASSETS	-11,222	3,650	75.5%	-17,879	-4.4%	306
FUND BALANCE	2,414	17,286				13,636

03/27/2023

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

PAGE 11

<u>LIABILITY, PROTECTION &amp; SETTLEMENT</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	123,036	346,000	35.5%	49,643	147.8%	167,208
Investment Revenue	755			287	162.8%	-26,995
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TOTALS	123,791	346,000	35.7%	49,930	147.9%	140,213
Expenditures						
Salaries	250,137	394,682	63.3%	236,882	5.6%	398,785
Employee Benefits	60,665	272,254	22.2%	152,976	-60.3%	256,125
Contractual Services	107,657	179,000	60.1%	153,697	-29.9%	217,040
General Materials and Supplies	14,589	29,125	50.0%	9,711	50.2%	12,032
Conference & Meeting	4,123	13,500	30.5%	2,309	78.5%	2,309
Fixed Charges	162,867	161,976	100.5%	142,264	14.4%	146,265
Utilities	1,582			784	101.7%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	601,623	1,075,538	55.9%	698,626	-13.8%	1,033,910
CHANGE IN NET ASSETS	-477,831	-729,538	55.9%	-648,695	-13.8%	-893,697
FUND BALANCE	1,349,682	1,097,975				1,827,513