

12/12/2022

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

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	2,964,850	6,041,838	49.0%	2,854,896	3.8%	5,834,302
State Governmental Sources	1,070,187	2,328,633	45.9%	1,084,520	-1.3%	3,271,797
Federal Governmental Sources	148,662	500	732.5%	123,654	20.2%	1,207,294
Student Tuition and Fees	3,737,856	4,823,944	77.4%	3,382,980	10.4%	4,527,678
Sales and Service	91,696	378,750	24.2%	107,328	-14.5%	189,775
Facilities Revenue	12,382	29,725	41.6%	4,925	151.4%	20,839
Investment Revenue	34,695			-18,395	288.6%	-234,630
Other Revenues	-92,068	119,220	-77.2%	29,455	412.5%	117,661
	-----	-----	-----	-----	-----	-----
TOTALS	7,968,262	13,722,610	58.0%	7,569,364	5.2%	14,934,717
Expenditures						
Salaries	2,740,241	9,016,387	30.3%	2,744,307	-1%	8,733,280
Employee Benefits	717,664	1,832,497	39.1%	667,199	7.5%	1,847,219
Contractual Services	284,412	949,320	29.9%	263,516	7.9%	845,016
General Materials and Supplies	331,198	889,812	37.2%	347,046	-4.5%	746,728
Conference & Meeting	54,422	265,035	20.5%	37,366	45.6%	123,310
Fixed Charges	2	67,200	0.0%	417	-99.4%	4,070
Utilities	69,473	472,460	14.7%	105,784	-34.3%	469,723
Capital Outlay	22,727	64,620	35.1%	3,583	534.1%	87,376
Other Expenditures	508,166	714,801	71.0%	2,431,881	-79.1%	2,668,217
Provision for Contingencies		172,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	4,728,308	14,444,132	32.7%	6,601,104	-28.3%	15,524,945
Transfers						
Transfers to Other Funds		259,151				164,200
Transfers From Other Funds		-75,338				
INDIRECT COST RECOVERY	-19,699	-53,607	36.7	-19,375	1.6	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	3,259,653	-880,335	-12.4	987,636		-722,805
FUND BALANCE	13,588,746	9,448,757				10,329,093

12/12/2022

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

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	2,659,265	5,418,325	49.0%	2,560,658	3.8%	5,233,289
State Governmental Sources	959,629	2,090,901	45.9%	964,824	-.5%	2,926,171
Federal Governmental Sources	132,767	500	553.4%	110,443	20.2%	1,078,217
Student Tuition and Fees	3,385,748	4,384,887	77.2%	3,059,291	10.6%	4,103,980
Sales and Service	91,696	378,750	24.2%	78,528	16.7%	160,975
Investment Revenue	34,695			-18,574	286.7%	-226,439
Other Revenues	-92,407	119,220	-77.5%	29,337	414.9%	105,131
	-----	-----	-----	-----	-----	-----
TOTALS	7,171,394	12,392,583	57.8%	6,784,508	5.7%	13,381,326
Expenditures						
Salaries	2,505,015	8,358,194	29.9%	2,513,156	-.3%	8,109,040
Employee Benefits	639,703	1,624,419	39.3%	582,136	9.8%	1,625,231
Contractual Services	270,838	850,570	31.8%	226,480	19.5%	740,115
General Materials and Supplies	296,891	806,762	36.8%	312,502	-5.0%	677,749
Conference & Meeting	54,422	264,095	20.6%	37,366	45.6%	123,097
Fixed Charges	2	67,200	0.0%	417	-99.4%	4,070
Utilities	995	960	103.7%		103.7%	
Capital Outlay	17,471	64,620	27.0%		27.0%	83,792
Other Expenditures	508,166	714,801	71.0%	2,431,881	-79.1%	2,668,217
Provision for Contingencies		112,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	4,293,506	12,863,622	33.3%	6,103,941	-29.6%	14,031,314
Transfers						
Transfers to Other Funds		259,151				164,200
INDIRECT COST RECOVERY	-19,699	-53,607	36.7	-19,375	1.6	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,897,587	-705,190	-8.4	699,943		-782,566
FUND BALANCE	13,021,277	9,418,499				10,123,690

12/12/2022

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

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	305,585	623,513	49.0%	294,237	3.8%	601,012
State Governmental Sources	110,557	237,732	46.5%	119,696	-7.6%	345,625
Federal Governmental Sources	15,895			13,210	20.3%	129,076
Student Tuition and Fees	352,108	439,057	80.2%	323,689	8.7%	423,697
Sales and Service				28,800		28,800
Facilities Revenue	12,382	29,725	41.6%	4,925	151.4%	20,839
Investment Revenue				179		-8,190
Other Revenues	338			118	186.0%	12,530
	-----	-----	-----	-----	-----	-----
TOTALS	796,867	1,330,027	59.9%	784,856	1.5%	1,553,390
Expenditures						
Salaries	235,226	658,192	35.7%	231,150	1.7%	624,240
Employee Benefits	77,961	208,077	37.4%	85,063	-8.3%	221,988
Contractual Services	13,573	98,750	13.7%	37,035	-63.3%	104,901
General Materials and Supplies	34,306	83,050	41.3%	34,544	-6%	68,978
Conference & Meeting		940	0.0%			213
Utilities	68,478	471,500	14.5%	105,784	-35.2%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	434,801	1,580,510	27.5%	497,162	-12.5%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	362,065	-175,145		287,693		59,760
FUND BALANCE	567,469	30,258				205,403

12/12/2022

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

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	452,227	850,000	53.2%	453,601	-.3%	5,456,951
State Governmental Sources	200,000	375,000	53.3%		53.3%	
Investment Revenue				1,441		-131,149
Other Revenues		2,528,750	0.0%	15,733		249,583
TOTALS	652,227	3,753,750	17.3%	470,776	38.5%	5,575,385
Expenditures						
Contractual Services	61,808			48,802	26.6%	310,024
General Materials and Supplies	9,671			389,171	-97.5%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	462,672	10,405,050	4.4%	666,161	-30.5%	1,345,231
TOTALS	538,242	10,405,050	5.1%	1,104,135	-51.2%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	113,985	-6,651,300		-633,358		3,421,101
FUND BALANCE	8,109,700	1,344,414				7,995,714

12/12/2022

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

<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	933,029	6,681,100	13.9%	5,928,460	-84.2%	6,865,664
Investment Revenue				609		-13,130
	-----	-----	-----	-----	-----	-----
TOTALS	933,029	6,681,100	13.9%	5,929,070	-84.2%	6,852,534
Expenditures						
Contractual Services	1,560	107,450	1.4%	96,070	-98.3%	96,070
Fixed Charges		6,892,600	0.0%	4,700,391		6,632,834
Other Expenditures						
	-----	-----	-----	-----	-----	-----
TOTALS	1,560	7,000,050	%	4,796,461	-99.9%	6,728,905
CHANGE IN NET ASSETS	931,469	-318,950	%	1,132,608	-99.9%	123,628
FUND BALANCE	2,003,940	753,521				1,072,471

12/12/2022

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

PAGE 6

<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	12,475			10,675	16.8%	227,840
Student Tuition and Fees	269,442	330,000	81.6%	253,559	6.2%	332,703
Sales and Service	44,549	287,335	15.5%	50,970	-12.6%	185,761
Facilities Revenue	12,131	30,000	40.4%	16,564	-26.7%	24,839
Investment Revenue	75			15	400.0%	90
Other Revenues	1,043,922	2,586,503	40.3%	994,826	4.9%	2,405,384
	-----	-----	-----	-----	-----	-----
TOTALS	1,382,597	3,233,838	42.7%	1,326,611	4.2%	3,176,620
Expenditures						
Salaries	96,821	275,986	35.0%	74,586	29.8%	230,078
Employee Benefits	17,668	40,425	43.7%	10,602	66.6%	52,662
Contractual Services	1,041,260	2,865,737	36.3%	1,033,199	.7%	2,612,563
General Materials and Supplies	62,096	190,258	32.6%	78,291	-20.6%	173,603
Conference & Meeting	27,785	84,293	32.9%	27,137	2.3%	122,193
Fixed Charges	582	9,200	6.3%	226	156.8%	10,488
Capital Outlay				21,744		25,316
Provision for Contingencies		45,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	1,246,215	3,510,899	35.5%	1,245,789	%	3,226,906
Transfers						
Transfers to Other Funds	400					875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	135,982	-123,248	-.2	80,822		81,444
FUND BALANCE	518,803	259,572				382,820

12/12/2022

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

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	952,432	1,833,506	51.9%	308,061	209.1%	5,649,465
Federal Governmental Sources	540,351	5,048,068	10.7%	2,007,098	-73.0%	7,399,240
Other Revenues	171,272	7,127,095	2.4%	34,830	391.7%	125,253
	-----	-----	-----	-----	-----	-----
TOTALS	1,664,056	14,008,669	11.8%	2,349,990	-29.1%	13,173,960
Expenditures						
Salaries	409,343	1,201,632	34.0%	441,456	-7.2%	1,058,676
Employee Benefits	93,486	7,148,591	1.3%	113,248	-17.4%	4,766,855
Contractual Services	311,539	67,590	460.9%	199,056	56.5%	594,087
General Materials and Supplies	85,205	112,658	75.6%	263,555	-67.6%	489,571
Conference & Meeting	45,849	59,674	76.8%	23,643	93.9%	77,365
Utilities				1,462		4,031
Capital Outlay	29,773			11,682	154.8%	143,064
Other Expenditures	1,731,526	4,104,345	42.1%	2,213,019	-21.7%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	2,706,725	13,974,315	19.3%	3,267,125	-17.1%	13,301,469
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			635	844.3	3,739
INDIRECT COST EXPENSE	16,729	25,000	66.9	18,740	66.9	27,883
CHANGE IN NET ASSETS	-927,671	9,354	459.9	-936,510	66.9	-158,279
FUND BALANCE	-960,355	-23,329				-32,683

12/12/2022

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

<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

12/12/2022

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

<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	30,726			24,897	23.4%	38,386
	-----	-----	-----	-----	-----	-----
TOTALS	30,726			24,903	23.3%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	1,500			2,500	-40.0%	3,500
General Materials and Supplies	1,055			3,131	-66.3%	9,773
Conference & Meeting	1,482			444	233.3%	5,707
Fixed Charges	1,170				0.0%	
Capital Outlay						3,572
Other Expenditures	48				0.0%	772
	-----	-----	-----	-----	-----	-----
TOTALS	5,255			6,075	-13.4%	23,627
Transfers						
Transfers From Other Funds	-400					-875
CHANGE IN NET ASSETS	25,870			18,827		15,639
FUND BALANCE	112,160	86,290				86,290

12/12/2022

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

<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	23,753	50,000	47.5%	18,756	26.6%	47,971
Investment Revenue				8		-39
TOTALS	23,753	50,000	47.5%	18,765	26.5%	47,931
Expenditures						
Contractual Services	7,750	46,350	16.7%	18,500	-58.1%	47,625
TOTALS	7,750	46,350	16.7%	18,500	-58.1%	47,625
CHANGE IN NET ASSETS	16,003	3,650	16.7%	265	-58.1%	306
FUND BALANCE	29,640	17,286				13,636

12/12/2022

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

PAGE 11

<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	122,922	346,000	35.5%	49,642	147.6%	167,208
Investment Revenue	755			512	47.4%	-26,995
	-----	-----	-----	-----	-----	-----
TOTALS	123,677	346,000	35.7%	50,154	146.5%	140,213
Expenditures						
Salaries	148,402	394,682	37.6%	142,103	4.4%	398,785
Employee Benefits	34,297	272,254	12.6%	89,333	-61.6%	256,125
Contractual Services	81,269	179,000	45.4%	116,698	-30.3%	217,040
General Materials and Supplies	11,930	29,125	40.9%	8,447	41.2%	12,032
Conference & Meeting	3,854	13,500	28.5%	2,309	66.8%	2,309
Fixed Charges	162,867	161,976	100.5%	142,264	14.4%	146,265
Utilities	1,292			466	176.9%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	443,915	1,075,538	41.2%	501,623	-11.5%	1,033,910
CHANGE IN NET ASSETS	-320,238	-729,538	41.2%	-451,469	-11.5%	-893,697
FUND BALANCE	1,507,275	1,097,975				1,827,513