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SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF DECEMBER 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%	2,854,950	4.0%	5,834,302
State Governmental Sources	1,303,854	2,328,633	55.9%	1,206,908	8.0%	3,243,747
Federal Governmental Sources	146,803	500	360.7%	646,205	-77.2%	1,207,294
Student Tuition and Fees	4,303,644	4,823,944	89.2%	3,974,487	8.2%	4,527,678
Sales and Service	97,504	378,750	25.7%	119,479	-18.3%	189,775
Facilities Revenue	19,630	29,725	66.0%	4,925	298.5%	20,839
Investment Revenue	-85,488			-23,903	257.6%	-234,630
Other Revenues	57,280	119,220	48.0%	38,263	49.7%	117,661
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TOTALS	8,812,570	13,722,610	64.2%	8,821,315	-.1%	14,906,667
Expenditures						
Salaries	3,388,047	9,016,387	37.5%	3,318,664	2.0%	8,733,280
Employee Benefits	859,260	1,832,497	46.8%	834,999	2.9%	1,847,219
Contractual Services	402,090	949,320	42.3%	272,136	47.7%	845,016
General Materials and Supplies	349,452	889,812	39.2%	392,505	-10.9%	746,728
Conference & Meeting	70,069	265,035	26.4%	44,874	56.1%	123,310
Fixed Charges	2	67,200	0.0%	417	-99.4%	4,070
Utilities	88,429	472,460	18.7%	125,873	-29.7%	469,723
Capital Outlay	25,290	64,620	39.1%	18,083	39.8%	87,376
Other Expenditures	554,575	714,801	77.5%	2,467,584	-77.5%	2,668,217
Provision for Contingencies		172,000	0.0%			
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TOTALS	5,737,218	14,444,132	39.7%	7,475,139	-23.2%	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	-23,337	-15.5	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	3,095,051	-880,335	-12.4	1,369,513		-750,854
FUND BALANCE	13,396,095	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%	2,560,707	4.0%	5,233,289
State Governmental Sources	1,167,132	2,090,901	55.8%	1,073,520	8.7%	2,901,207
Federal Governmental Sources	131,107	500	221.4%	577,121	-77.2%	1,078,217
Student Tuition and Fees	3,901,461	4,384,887	88.9%	3,594,682	8.5%	4,103,980
Sales and Service	97,504	378,750	25.7%	90,679	7.5%	160,975
Investment Revenue	-85,488			-24,082	254.9%	-226,439
Other Revenues	56,941	119,220	47.7%	38,145	49.2%	105,131
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TOTALS	7,932,139	12,392,583	64.0%	7,910,774	.2%	13,356,362
Expenditures						
Salaries	3,105,725	8,358,194	37.1%	3,041,997	2.0%	8,109,040
Employee Benefits	766,084	1,624,419	47.1%	734,666	4.2%	1,625,231
Contractual Services	387,108	850,570	45.5%	235,076	64.6%	740,115
General Materials and Supplies	299,171	806,762	37.0%	354,888	-15.7%	677,749
Conference & Meeting	70,069	264,095	26.5%	44,874	56.1%	123,097
Fixed Charges	2	67,200	0.0%	417	-99.4%	4,070
Utilities	1,246	960	129.8%		129.8%	
Capital Outlay	20,034	64,620	31.0%	14,500	38.1%	83,792
Other Expenditures	554,575	714,801	77.5%	2,467,584	-77.5%	2,668,217
Provision for Contingencies		112,000	0.0%			
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TOTALS	5,204,017	12,863,622	40.4%	6,894,004	-24.5%	14,031,314
Transfers						
Transfers to Other Funds		259,151				164,200
INDIRECT COST RECOVERY	-19,699	-53,607	36.7	-23,337	-15.5	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,747,820	-705,190	-8.4	1,040,107		-807,529
FUND BALANCE	12,846,547	9,393,535				10,098,726

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<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	136,721	237,732	57.5%	133,387	2.5%	342,540
Federal Governmental Sources	15,696			69,083	-77.2%	129,076
Student Tuition and Fees	402,183	439,057	91.6%	379,804	5.8%	423,697
Sales and Service				28,800		28,800
Facilities Revenue	19,630	29,725	66.0%	4,925	298.5%	20,839
Investment Revenue				179		-8,190
Other Revenues	338			118	186.0%	12,530
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TOTALS	880,431	1,330,027	66.2%	910,540	-3.3%	1,550,305
Expenditures						
Salaries	282,322	658,192	42.8%	276,667	2.0%	624,240
Employee Benefits	93,176	208,077	44.7%	100,332	-7.1%	221,988
Contractual Services	14,981	98,750	15.1%	37,060	-59.5%	104,901
General Materials and Supplies	50,281	83,050	60.5%	37,617	33.6%	68,978
Conference & Meeting		940	0.0%			213
Utilities	87,183	471,500	18.4%	125,873	-30.7%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	533,200	1,580,510	33.7%	581,135	-8.2%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	347,230	-175,145		329,405		56,675
FUND BALANCE	549,548	27,172				202,317

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<u>OPERATION & 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	61,808			48,802	26.6%	310,024
General Materials and Supplies	20,855			401,329	-94.8%	499,026
Fixed Charges	4,090				0.0%	
Capital Outlay	646,357	10,405,050	6.2%	715,001	-9.6%	1,345,231
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TOTALS	733,111	10,405,050	7.0%	1,165,134	-37.0%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-80,426	-6,651,300		-699,121		3,421,101
FUND BALANCE	7,915,288	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
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TOTALS	933,859	6,681,100	13.9%	5,929,087	-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						
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TOTALS	1,560	7,000,050	%	4,796,461	-99.9%	6,728,905
CHANGE IN NET ASSETS	932,299	-318,950	%	1,132,625	-99.9%	123,628
FUND BALANCE	2,004,771	753,521				1,072,471

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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	307,110	330,000	93.0%	296,609	3.5%	332,703
Sales and Service	109,863	287,335	38.2%	55,499	97.9%	185,761
Facilities Revenue	12,131	30,000	40.4%	17,252	-29.6%	24,839
Investment Revenue	75			15	400.0%	90
Other Revenues	1,227,794	2,586,503	47.4%	1,174,976	4.5%	2,405,384
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TOTALS	1,669,295	3,233,838	51.6%	1,675,194	-.3%	3,176,620
Expenditures						
Salaries	119,532	275,986	43.3%	91,258	30.9%	230,078
Employee Benefits	21,301	40,425	52.6%	13,067	63.0%	52,662
Contractual Services	1,283,967	2,865,737	44.8%	1,248,739	2.8%	2,612,563
General Materials and Supplies	103,396	190,258	54.3%	84,313	22.6%	173,603
Conference & Meeting	44,695	84,293	53.0%	49,162	-9.0%	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	1,578,908	3,510,899	44.9%	1,508,511	4.6%	3,226,906
Transfers						
Transfers to Other Funds	400					875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	89,986	-123,248	-.2	166,682		81,444
FUND BALANCE	472,807	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	1,061,430	1,833,506	57.8%	631,299	68.1%	5,772,370
Federal Governmental Sources	770,584	5,048,068	15.2%	3,264,574	-76.4%	7,399,240
Other Revenues	159,572	7,127,095	2.2%	38,130	318.4%	125,253
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TOTALS	1,991,586	14,008,669	14.2%	3,934,004	-49.3%	13,296,865
Expenditures						
Salaries	495,927	1,201,632	41.2%	534,507	-7.2%	1,058,676
Employee Benefits	109,925	7,148,591	1.5%	132,476	-17.0%	4,889,760
Contractual Services	446,819	67,590	661.0%	210,555	112.2%	594,087
General Materials and Supplies	164,729	112,658	146.2%	286,008	-42.4%	489,571
Conference & Meeting	49,580	59,674	83.0%	55,727	-11.0%	77,365
Utilities				1,770		4,031
Capital Outlay	58,773			11,682	403.0%	143,064
Other Expenditures	1,826,939	4,104,345	44.5%	2,882,378	-36.6%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	3,152,695	13,974,315	22.5%	4,115,106	-23.3%	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	16,729	25,000	66.9	19,597	66.9	27,883
CHANGE IN NET ASSETS	-1,046,111	9,354	459.9	-204,440	66.9	-158,279
FUND BALANCE	-1,078,794	-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>
Revenues						
Investment Revenue				5		5
Other Revenues	31,748			28,883	9.9%	38,386
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TOTALS	31,748			28,889	9.9%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	1,500			2,500	-40.0%	3,500
General Materials and Supplies	3,493			3,607	-3.1%	9,773
Conference & Meeting	1,897			1,005	88.7%	5,707
Fixed Charges	1,170				0.0%	
Capital Outlay						3,572
Other Expenditures	182				0.0%	772
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TOTALS	8,243			7,112	15.9%	23,627
Transfers						
Transfers From Other Funds	-400					-875
CHANGE IN NET ASSETS	23,905			21,776		15,639
FUND BALANCE	110,195	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	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 & 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	123,036	346,000	35.5%	49,643	147.8%	167,208
Investment Revenue	755			512	47.3%	-26,995
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TOTALS	123,791	346,000	35.7%	50,155	146.8%	140,213
Expenditures						
Salaries	182,358	394,682	46.2%	173,322	5.2%	398,785
Employee Benefits	42,122	272,254	15.4%	107,264	-60.7%	256,125
Contractual Services	85,653	179,000	47.8%	122,560	-30.1%	217,040
General Materials and Supplies	12,885	29,125	44.2%	8,790	46.5%	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	1,388			572	142.4%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	491,280	1,075,538	45.6%	557,084	-11.8%	1,033,910
CHANGE IN NET ASSETS	-367,489	-729,538	45.6%	-506,928	-11.8%	-893,697
FUND BALANCE	1,460,024	1,097,975				1,827,513