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

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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	2,442,900	6,041,838	40.4%	2,487,401	-1.7%	5,834,302
State Governmental Sources	468,719	2,328,633	20.1%	369,709	26.7%	3,271,797
Federal Governmental Sources		500	0.0%	123,654		1,207,294
Student Tuition and Fees	2,386,330	4,823,944	49.4%	2,267,205	5.2%	4,527,678
Sales and Service	52,447	378,750	13.8%	95,672	-45.1%	189,775
Facilities Revenue	9,667	29,725	32.5%	2,725	254.7%	20,839
Investment Revenue	11,564			3,272	253.4%	-234,630
Other Revenues	4,892	119,220	4.1%	13,001	-62.3%	117,711
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TOTALS	5,376,522	13,722,610	39.1%	5,362,643	.2%	14,934,767
Expenditures						
Salaries	1,425,689	9,016,387	15.8%	1,502,211	-5.0%	8,733,280
Employee Benefits	432,607	1,832,497	23.6%	391,521	10.4%	1,847,219
Contractual Services	149,303	949,320	15.7%	127,172	17.4%	845,016
General Materials and Supplies	192,698	889,812	21.6%	239,544	-19.5%	746,728
Conference & Meeting	25,741	265,035	9.7%	23,790	8.2%	123,310
Fixed Charges	2	67,200	0.0%		0.0%	4,069
Utilities	35,443	472,460	7.5%	52,168	-32.0%	469,723
Capital Outlay	22,727	64,620	35.1%		35.1%	87,376
Other Expenditures	320,454	714,801	44.8%	2,262,018	-85.8%	2,668,216
Provision for Contingencies		172,000	0.0%			
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TOTALS	2,604,667	14,444,132	18.0%	4,598,427	-43.3%	15,524,943
Transfers						
Transfers to Other Funds		259,151				164,200
Transfers From Other Funds		-75,338				
INDIRECT COST RECOVERY	-15,654	-53,607	29.2	-19,375	-19.2	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,787,509	-880,335	-9.8	783,591		-722,753
FUND BALANCE	13,116,655	9,448,809				10,329,145

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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	2,190,817	5,418,325	40.4%	2,230,933	-1.8%	5,233,289
State Governmental Sources	424,553	2,090,901	20.3%	328,355	29.3%	2,926,171
Federal Governmental Sources		500	0.0%	110,443		1,078,217
Student Tuition and Fees	2,162,993	4,384,887	49.3%	2,052,406	5.3%	4,103,980
Sales and Service	52,447	378,750	13.8%	66,872	-21.5%	160,975
Investment Revenue	11,564			3,093	273.8%	-226,439
Other Revenues	4,825	119,220	4.0%	13,001	-62.8%	105,181
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TOTALS	4,847,202	12,392,583	39.1%	4,805,107	.8%	13,381,376
Expenditures						
Salaries	1,290,226	8,358,194	15.4%	1,364,163	-5.4%	8,109,040
Employee Benefits	386,244	1,624,419	23.7%	338,640	14.0%	1,625,231
Contractual Services	140,411	850,570	16.5%	109,702	27.9%	740,115
General Materials and Supplies	177,913	806,762	22.0%	229,707	-22.5%	677,749
Conference & Meeting	25,741	264,095	9.7%	23,790	8.2%	123,097
Fixed Charges	2	67,200	0.0%		0.0%	4,069
Utilities	492	960	51.2%		51.2%	
Capital Outlay	17,471	64,620	27.0%		27.0%	83,792
Other Expenditures	320,454	714,801	44.8%	2,262,018	-85.8%	2,668,216
Provision for Contingencies		112,000	0.0%			
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TOTALS	2,358,957	12,863,622	18.3%	4,328,022	-45.5%	14,031,312
Transfers						
Transfers to Other Funds		259,151				164,200
INDIRECT COST RECOVERY	-15,654	-53,607	29.2	-19,375	-19.2	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	2,503,899	-705,190	-6.6	496,460		-782,513
FUND BALANCE	12,627,641	9,418,551				10,123,742

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AS OF SEPTEMBER 30

<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	252,082	623,513	40.4%	256,467	-1.7%	601,012
State Governmental Sources	44,165	237,732	18.5%	41,354	6.8%	345,625
Federal Governmental Sources				13,210		129,076
Student Tuition and Fees	223,336	439,057	50.8%	214,798	3.9%	423,697
Sales and Service				28,800		28,800
Facilities Revenue	9,667	29,725	32.5%	2,725	254.7%	20,839
Investment Revenue				179		-8,190
Other Revenues	67				0.0%	12,530
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TOTALS	529,319	1,330,027	39.8%	557,535	-5.0%	1,553,390
Expenditures						
Salaries	135,462	658,192	20.5%	138,048	-1.8%	624,240
Employee Benefits	46,362	208,077	22.2%	52,880	-12.3%	221,988
Contractual Services	8,892	98,750	9.0%	17,470	-49.1%	104,901
General Materials and Supplies	14,784	83,050	17.8%	9,837	50.2%	68,978
Conference & Meeting		940	0.0%			213
Utilities	34,951	471,500	7.4%	52,168	-33.0%	469,723
Capital Outlay	5,256				0.0%	3,583
Provision for Contingencies		60,000	0.0%			
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TOTALS	245,709	1,580,510	15.5%	270,405	-9.1%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	283,610	-175,145		287,130		59,760
FUND BALANCE	489,013	30,258				205,403

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<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	370,648	850,000	43.6%	393,727	-5.8%	5,456,951
State Governmental Sources		375,000	0.0%			
Investment Revenue				1,441		-131,149
Other Revenues		2,528,750	0.0%	15,733		249,583
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TOTALS	370,648	3,753,750	9.8%	410,902	-9.8%	5,575,385
Expenditures						
Contractual Services	9,479			9,285	2.0%	310,024
General Materials and Supplies	5,157			280,840	-98.1%	499,026
Capital Outlay	188,090	10,405,050	1.8%	479,529	-60.7%	1,345,231
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TOTALS	202,727	10,405,050	1.9%	769,655	-73.6%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	167,920	-6,651,300		-358,752		3,421,101
FUND BALANCE	8,163,635	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	770,197	6,681,100	11.5%	5,808,827	-86.7%	6,865,664
Investment Revenue				609		-13,130
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TOTALS	770,197	6,681,100	11.5%	5,809,437	-86.7%	6,852,534
Expenditures						
Contractual Services	1,560	107,450	1.4%	95,320	-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	%	4,795,711	-99.9%	6,728,905
CHANGE IN NET ASSETS	768,637	-318,950	%	1,013,725	-99.9%	123,628
FUND BALANCE	1,841,108	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				10,675		227,840
Student Tuition and Fees	170,505	330,000	51.6%	167,737	1.6%	332,703
Sales and Service	28,068	287,335	9.7%	27,690	1.3%	185,761
Facilities Revenue		30,000	0.0%	16,564		24,839
Investment Revenue	75			15	400.0%	90
Other Revenues	659,161	2,586,503	25.4%	630,565	4.5%	2,405,384
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TOTALS	857,809	3,233,838	26.5%	853,247	.5%	3,176,620
Expenditures						
Salaries	41,912	275,986	15.1%	35,059	19.5%	230,078
Employee Benefits	10,252	40,425	25.3%	5,875	74.4%	52,662
Contractual Services	613,080	2,865,737	21.3%	609,402	.6%	2,612,563
General Materials and Supplies	30,368	190,258	15.9%	50,810	-40.2%	173,603
Conference & Meeting	9,209	84,293	10.9%	12,205	-24.5%	122,193
Fixed Charges	-100	9,200	-1.0%		-1.0%	10,488
Capital Outlay				21,744		25,316
Provision for Contingencies		45,000	0.0%			
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TOTALS	704,723	3,510,899	20.0%	735,096	-4.1%	3,226,906
Transfers						
Transfers to Other Funds						875
Transfers From Other Funds		-153,813				-132,605
CHANGE IN NET ASSETS	153,086	-123,248		118,150		81,444
FUND BALANCE	535,907	259,572				382,820

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<u>RESTRICTED PURPOSES 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						
State Governmental Sources	321,976	1,833,506	17.5%	180,058	78.8%	5,649,465
Federal Governmental Sources	421,808	5,048,068	8.3%	986,138	-57.2%	7,399,240
Other Revenues	99,833	7,127,095	1.4%	31,130	220.7%	125,253
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TOTALS	843,618	14,008,669	6.0%	1,197,326	-29.5%	13,173,960
Expenditures						
Salaries	217,641	1,201,632	18.1%	245,812	-11.4%	1,058,676
Employee Benefits	39,749	7,148,591	.5%	69,129	-42.5%	4,766,855
Contractual Services	192,068	67,590	284.1%	131,024	46.5%	594,087
General Materials and Supplies	39,344	112,658	34.9%	252,496	-84.4%	489,571
Conference & Meeting	33,918	59,674	56.8%	9,022	275.9%	77,365
Utilities				845		4,031
Capital Outlay	46,350				0.0%	143,064
Other Expenditures	328,996	4,104,345	8.0%	1,187,379	-72.2%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
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TOTALS	898,069	13,974,315	6.4%	1,895,709	-52.6%	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	12,684	25,000	50.7	18,740	50.7	27,883
CHANGE IN NET ASSETS	64,590	9,354	476.1	-717,758	50.7	-158,279
FUND BALANCE	31,907	-23,329				-32,683

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<u>WORKING CASH 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				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 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	16,520			14,177	16.5%	38,386
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TOTALS	16,520			14,183	16.4%	38,392
Expenditures						
Salaries						300
Employee Benefits						1
Contractual Services	750			2,500	-70.0%	3,500
General Materials and Supplies	794			2,882	-72.4%	9,773
Conference & Meeting	707			444	59.0%	5,707
Fixed Charges						
Capital Outlay						3,572
Other Expenditures						772
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TOTALS	2,252			5,827	-61.3%	23,627
Transfers						
Transfers From Other Funds						-875
CHANGE IN NET ASSETS	14,267			8,355		15,639
FUND BALANCE	100,557	86,290				86,290

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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	19,406	50,000	38.8%	15,641	24.0%	47,971
Investment Revenue				8		-39
TOTALS	19,406	50,000	38.8%	15,650	24.0%	47,931
Expenditures						
Contractual Services		46,350	0.0%			47,625
TOTALS		46,350	0.0%			47,625
CHANGE IN NET ASSETS	19,406	3,650	0.0%	15,650		306
FUND BALANCE	33,042	17,286				13,636

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<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	101,090	346,000	29.2%	43,972	129.8%	167,208
Investment Revenue				470		-26,995
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TOTALS	101,090	346,000	29.2%	44,442	127.4%	140,213
Expenditures						
Salaries	84,470	394,682	21.4%	77,338	9.2%	398,785
Employee Benefits	19,093	272,254	7.0%	53,013	-63.9%	256,125
Contractual Services	52,633	179,000	29.4%	104,473	-49.6%	217,040
General Materials and Supplies	5,763	29,125	19.7%	5,947	-3.1%	12,032
Conference & Meeting	750	13,500	5.5%		5.5%	2,309
Fixed Charges	162,867	161,976	100.5%	140,859	15.6%	146,265
Utilities	1,116			253	339.6%	1,351
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
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TOTALS	326,693	1,075,538	30.3%	381,885	-14.4%	1,033,910
CHANGE IN NET ASSETS	-225,602	-729,538	30.3%	-337,442	-14.4%	-893,697
FUND BALANCE	1,601,911	1,097,975				1,827,513