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

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<u>EDUCATION FUND</u>	<u>2020-2021</u> <u>YTD</u>	<u>2020-2021</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2019-2020</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2019-2020</u> <u>Total</u>
<b>Revenues</b>						
Local Governmental Sources	1,972,967	4,846,215	40.7%	2,002,319	-1.4%	4,723,814
State Governmental Sources	449,418	1,824,239	24.6%	352,732	27.4%	2,023,734
Federal Governmental Sources		5,500	0.0%			795
Student Tuition and Fees	2,125,122	4,149,000	51.2%	2,467,879	-13.8%	4,582,193
Sales and Service	89,915	139,500	64.4%	66,337	35.5%	153,600
Investment Revenue	18,236	50,000	36.4%	17,086	6.7%	97,661
Other Revenues	-23,865	18,300	130.4%	23,962	199.5%	71,840
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TOTALS	4,631,795	11,032,754	41.9%	4,930,317	-6.0%	11,653,640
<b>Expenditures</b>						
Salaries	963,527	7,416,498	12.9%	1,042,889	-7.6%	7,154,054
Employee Benefits	280,079	1,565,127	17.8%	290,922	-3.7%	1,504,508
Contractual Services	158,548	649,674	24.4%	137,810	15.0%	661,410
General Materials and Supplies	174,319	511,077	34.1%	167,652	3.9%	538,491
Conference & Meeting	7,279	105,990	6.8%	32,354	-77.5%	104,297
Utilities	150				0.0%	240
Capital Outlay	27,612			706	806.0%	22,520
Other Expenditures	318,285	692,800	45.9%	311,300	2.2%	734,177
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TOTALS	1,929,801	10,941,166	17.6%	1,983,637	-2.7%	10,719,699
<b>Transfers</b>						
Transfers to Other Funds		87,357				32,864
Transfers From Other Funds						82
INDIRECT COST RECOVERY						-3,715
CHANGE IN NET ASSETS	2,701,993	4,231		2,946,680		904,708
FUND BALANCE	12,191,861	9,494,099				9,489,868

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<u>OPERATION AND MAINTENANCE FUND</u>	<u>2020-2021 YTD</u>	<u>2020-2021 Budget</u>	<u>YTD / Budget %</u>	<u>2019-2020 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2019-2020 Total</u>
<b>Revenues</b>						
Local Governmental Sources	227,069	558,105	40.6%	229,759	-1.1%	543,181
State Governmental Sources	48,316	208,691	23.1%	45,300	6.6%	232,693
Student Tuition and Fees	220,827	430,000	51.3%	269,503	-18.0%	497,785
Facilities Revenue	2,525	15,000	16.8%	11,245	-77.5%	18,345
Investment Revenue				79		1,640
Other Revenues		15,000	0.0%	40		864
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TOTALS	498,738	1,226,796	40.6%	555,929	-10.2%	1,294,510
<b>Expenditures</b>						
Salaries	116,348	618,606	18.8%	102,590	13.4%	586,118
Employee Benefits	41,902	212,257	19.7%	38,721	8.2%	211,891
Contractual Services	3,855	90,000	4.2%	11,485	-66.4%	72,448
General Materials and Supplies	11,420	57,050	20.0%	3,858	195.9%	55,121
Conference & Meeting		940	0.0%			
Fixed Charges				42,314		42,314
Utilities	47,505	335,300	14.1%	54,048	-12.1%	334,379
Other Expenditures				4,908		4,908
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TOTALS	221,031	1,314,153	16.8%	257,926	-14.3%	1,307,182
<b>Transfers</b>						
Transfers to Other Funds						20,315
Transfers From Other Funds		-87,357				
CHANGE IN NET ASSETS	277,706			298,002		-32,986
FUND BALANCE	278,345	638				638

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<u>OPERATION &amp; MAINTENANCE- RESTRICTED</u>	<u>2020-2021</u> <u>YTD</u>	<u>2020-2021</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2019-2020</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2019-2020</u> <u>Total</u>
<b>Revenues</b>						
Local Governmental Sources	362,791	890,000	40.7%	371,962	-2.4%	873,475
State Governmental Sources						154,285
Investment Revenue		25,000	0.0%	7,394		71,780
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TOTALS	362,791	915,000	39.6%	379,357	-4.3%	1,099,540
<b>Expenditures</b>						
Contractual Services	32,146				0.0%	9,888
General Materials and Supplies	156,768	205,000	76.4%	121,987	28.5%	277,843
Capital Outlay	303,770	2,330,000	13.0%	515,053	-41.0%	1,683,763
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TOTALS	492,685	2,535,000	19.4%	637,041	-22.6%	1,971,496
<b>Transfers</b>						
Transfers to Other Funds						125,000
Transfers From Other Funds						-125,000
CHANGE IN NET ASSETS	-129,893	-1,620,000		-257,684		-871,955
FUND BALANCE	2,007,385	517,278				2,137,278

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<u>BOND AND INTEREST FUND</u>	2020-2021 <u>YTD</u>	2020-2021 <u>Budget</u>	YTD / <u>Budget %</u>	2019-2020 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2019-2020 <u>Total</u>
Revenues						
Local Governmental Sources	762,573	1,871,514	40.7%	454,031	67.9%	1,458,561
Investment Revenue		10,000	0.0%	155		7,994
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TOTALS	762,573	1,881,514	40.5%	454,186	67.9%	1,466,556
Expenditures						
Contractual Services	750	1,000	75.0%		75.0%	750
Fixed Charges	103,500	1,862,000	5.5%	178,524	-42.0%	1,249,729
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TOTALS	104,250	1,863,000	5.6%	178,524	-41.6%	1,250,479
CHANGE IN NET ASSETS	658,323	18,514	5.6%	275,661	-41.6%	216,077
FUND BALANCE	1,565,070	925,260				906,746

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2020-2021</u> <u>YTD</u>	<u>2020-2021</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2019-2020</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2019-2020</u> <u>Total</u>
<b>Revenues</b>						
Student Tuition and Fees	168,590	340,000	49.5%	169,862	-7%	303,306
Sales and Service	975	21,250	4.5%	5,646	-82.7%	20,973
Facilities Revenue	17,875	30,000	59.5%	14,775	20.9%	15,698
Investment Revenue	431	1,000	43.1%	449	-4.0%	3,549
Other Revenues	551,420	2,427,530	22.7%	399,981	37.8%	2,153,784
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TOTALS	739,292	2,819,780	26.2%	590,715	25.1%	2,497,311
<b>Expenditures</b>						
Salaries	22,700	190,960	11.8%	26,412	-14.0%	172,518
Employee Benefits	4,924	25,392	19.3%	3,513	40.1%	24,723
Contractual Services	582,292	2,517,965	23.1%	702,529	-17.1%	2,283,145
General Materials and Supplies	11,943	62,730	19.0%	23,289	-48.7%	77,402
Conference & Meeting	2,193	77,843	2.8%	10,887	-79.8%	52,139
Fixed Charges		1,200	0.0%			2,860
Utilities						
Capital Outlay						41,770
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TOTALS	624,053	2,876,090	21.7%	766,632	-18.6%	2,654,559
<b>Transfers</b>						
Transfers to Other Funds		102,579				45,722
Transfers From Other Funds		-102,579				-66,038
CHANGE IN NET ASSETS	115,238	-56,310		-175,917		-136,932
FUND BALANCE	351,173	179,625				235,935

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<u>RESTRICTED PURPOSES FUND</u>	<u>2020-2021</u> <u>YTD</u>	<u>2020-2021</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2019-2020</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2019-2020</u> <u>Total</u>
<b>Revenues</b>						
State Governmental Sources	190,622	652,833	29.2%	-32,691	683.1%	6,720,672
Federal Governmental Sources	-129,738	4,939,491	-2.6%	803,681	116.1%	5,274,361
Investment Revenue						38
Other Revenues	71,655	5,576,648	1.2%	52,750	35.8%	105,100
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TOTALS	132,539	11,168,972	1.1%	823,739	-83.9%	12,100,172
<b>Expenditures</b>						
Salaries	215,825	1,348,551	16.0%	146,977	46.8%	980,533
Employee Benefits	61,750	5,732,328	1.0%	24,547	151.5%	6,357,133
Contractual Services	11,192	25,347	44.1%	693	514.3%	29,644
General Materials and Supplies	121,439	151,573	80.1%	32,599	272.5%	126,994
Conference & Meeting	10,074	73,734	13.6%	15,159	-33.5%	49,170
Fixed Charges						124
Capital Outlay	18,212				0.0%	
Other Expenditures	466,752	3,833,239	12.1%	745,587	-37.4%	4,612,967
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TOTALS	905,247	11,164,772	8.1%	965,564	-6.2%	12,156,567
<b>Transfers</b>						
Transfers to Other Funds				47,891		282,017
Transfers From Other Funds				-47,891		-282,128
INDIRECT COST EXPENSE		4,200				3,715
CHANGE IN NET ASSETS	-772,707			-141,825		-59,998
FUND BALANCE	-855,187	-82,479				-82,479

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<u>WORKING CASH FUND</u>	2020-2021 <u>YTD</u>	2020-2021 <u>Budget</u>	YTD / <u>Budget %</u>	2019-2020 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2019-2020 <u>Total</u>
Revenues						
Investment Revenue		30,000	0.0%	7,190		24,171
TOTALS	-----	-----	-----	-----	-----	-----
TOTALS		30,000	0.0%	7,190		24,171
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-32,836
CHANGE IN NET ASSETS		30,000		7,190		57,007
FUND BALANCE	2,333,878	2,363,878				2,333,878

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<u>TRUST AND AGENCY FUND</u>	2020-2021 <u>YTD</u>	2020-2021 <u>Budget</u>	YTD / <u>Budget %</u>	2019-2020 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2019-2020 <u>Total</u>
Revenues						
Sales and Service						126
Investment Revenue						740
Other Revenues	2,525			7,973	-68.3%	33,655
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TOTALS	2,525			7,973	-68.3%	34,522
Expenditures						
Contractual Services	500				0.0%	800
General Materials and Supplies	1,182			1,096	7.8%	9,111
Conference & Meeting						1,146
Other Expenditures	-160			-8	869.6%	11,244
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TOTALS	1,521			1,088	39.8%	22,302
CHANGE IN NET ASSETS	1,003			6,884	39.8%	12,219
FUND BALANCE	74,718	73,715				73,715

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<u>AUDIT FUND</u>	2020-2021 <u>YTD</u>	2020-2021 <u>Budget</u>	YTD / <u>Budget %</u>	2019-2020 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2019-2020 <u>Total</u>
Revenues						
Local Governmental Sources	24,193	59,531	40.6%	23,059	4.9%	56,453
Investment Revenue		500	0.0%	5		70
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TOTALS	24,193	60,031	40.3%	23,064	4.9%	56,524
Expenditures						
Salaries	800			1,629	-50.8%	10,899
Employee Benefits	217			413	-47.3%	2,667
Contractual Services		47,000	0.0%	2,000		43,600
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TOTALS	1,018	47,000	2.1%	4,042	-74.8%	57,167
CHANGE IN NET ASSETS	23,175	13,031	2.1%	19,021	-74.8%	-643
FUND BALANCE	26,699	16,554				3,523

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<u>LIABILITY, PROTECTION &amp; SETTLEMENT</u>	2020-2021 <u>YTD</u>	2020-2021 <u>Budget</u>	YTD / <u>Budget %</u>	2019-2020 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2019-2020 <u>Total</u>
Revenues						
Local Governmental Sources	53,707	282,085	19.0%	201,298	-73.3%	297,600
Investment Revenue	-14,507	45,000	-32.2%	35,279	141.1%	86,134
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TOTALS	39,200	327,085	11.9%	236,577	-83.4%	383,735
Expenditures						
Salaries	55,982	316,595	17.6%	37,934	47.5%	211,024
Employee Benefits	37,286	224,706	16.5%	35,672	4.5%	203,185
Contractual Services	33,717	284,000	11.8%	96,737	-65.1%	166,945
General Materials and Supplies	17,137	16,400	104.5%	4,398	289.5%	14,459
Conference & Meeting	2,300	29,000	7.9%	1,479	55.5%	6,409
Fixed Charges	126,172	140,000	90.1%	64,191	96.5%	64,990
Utilities	183	1,500	12.2%	184	-.3%	1,108
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TOTALS	272,780	1,012,201	26.9%	240,597	13.3%	668,122
CHANGE IN NET ASSETS	-233,580	-685,116	26.9%	-4,019	13.3%	-284,386
FUND BALANCE	3,294,060	2,842,524				3,527,640