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SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF AUGUST 31

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<u>EDUCATION 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	517,177	4,846,215	10.6%	623,577	-17.0%	4,723,814
State Governmental Sources	46,678	1,824,239	2.5%	272,970	-82.9%	2,023,734
Federal Governmental Sources		5,500	0.0%			795
Student Tuition and Fees	2,064,031	4,149,000	49.7%	2,435,797	-15.2%	4,577,028
Sales and Service	85,905	139,500	61.5%	88,774	-3.2%	122,507
Investment Revenue	12,116	50,000	24.2%	11,505	5.3%	97,661
Other Revenues	7,322	18,300	40.0%	20,250	-63.8%	98,532
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TOTALS	2,733,231	11,032,754	24.7%	3,452,876	-20.8%	11,644,074
Expenditures						
Salaries	483,183	7,416,498	6.5%	559,975	-13.7%	7,154,054
Employee Benefits	170,761	1,565,127	10.9%	180,044	-5.1%	1,504,508
Contractual Services	145,751	649,674	22.4%	115,225	26.4%	661,410
General Materials and Supplies	54,787	511,077	10.7%	121,465	-54.8%	538,491
Conference & Meeting	4,025	105,990	3.8%	19,477	-79.3%	104,297
Utilities	50				0.0%	240
Capital Outlay	27,612				0.0%	22,520
Other Expenditures	232,883	692,800	33.6%	200,316	16.2%	734,177
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TOTALS	1,119,055	10,941,166	10.2%	1,196,505	-6.4%	10,719,699
Transfers						
Transfers to Other Funds		87,357				32,864
Transfers From Other Funds						82
INDIRECT COST RECOVERY						-3,715
CHANGE IN NET ASSETS	1,614,175	4,231		2,256,371		895,142
FUND BALANCE	11,094,478	9,484,533				9,480,302

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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>
Revenues						
Local Governmental Sources	59,418	558,105	10.6%	71,522	-16.9%	543,181
State Governmental Sources	5,769	208,691	2.7%	34,890	-83.4%	232,693
Student Tuition and Fees	218,132	430,000	50.7%	267,979	-18.6%	497,146
Facilities Revenue	2,400	15,000	16.0%	11,245	-78.6%	18,345
Investment Revenue				46		1,640
Other Revenues		15,000	0.0%	40		864
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TOTALS	285,719	1,226,796	23.2%	385,724	-25.9%	1,293,872
Expenditures						
Salaries	70,456	618,606	11.3%	64,515	9.2%	586,118
Employee Benefits	25,183	212,257	11.8%	23,935	5.2%	211,891
Contractual Services	2,708	90,000	3.0%	4,484	-39.6%	72,448
General Materials and Supplies	4,317	57,050	7.5%	1,992	116.6%	55,121
Conference & Meeting		940	0.0%			
Fixed Charges				42,314		42,314
Utilities	17,105	335,300	5.1%	33,794	-49.3%	334,379
Other Expenditures				4,908		4,908
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TOTALS	119,771	1,314,153	9.1%	175,944	-31.9%	1,307,182
Transfers						
Transfers to Other Funds						20,315
Transfers From Other Funds		-87,357				
CHANGE IN NET ASSETS	165,947			209,779		-33,625
FUND BALANCE	165,947					

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<u>OPERATION & MAINTENANCE- RESTRICTED</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>
Revenues						
Local Governmental Sources	95,043	890,000	10.6%	115,847	-17.9%	873,475
State Governmental Sources						154,285
Investment Revenue		25,000	0.0%	-1,421		71,780
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TOTALS	95,043	915,000	10.3%	114,425	-16.9%	1,099,540
Expenditures						
Contractual Services	4,650				0.0%	9,888
General Materials and Supplies	112,151	205,000	54.7%	107,562	4.2%	277,843
Capital Outlay	131,746	2,330,000	5.6%	388,894	-66.1%	1,683,763
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TOTALS	248,548	2,535,000	9.8%	496,457	-49.9%	1,971,496
Transfers						
Transfers to Other Funds						125,000
Transfers From Other Funds						-125,000
CHANGE IN NET ASSETS	-153,504	-1,620,000		-382,031		-871,955
FUND BALANCE	1,983,774	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	199,729	1,871,514	10.6%	141,350	41.3%	1,458,561
Investment Revenue		10,000	0.0%	71		7,994
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TOTALS	199,729	1,881,514	10.6%	141,422	41.2%	1,466,556
Expenditures						
Contractual Services		1,000	0.0%			750
Fixed Charges	103,500	1,862,000	5.5%	178,524	-42.0%	1,249,729
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TOTALS	103,500	1,863,000	5.5%	178,524	-42.0%	1,250,479
CHANGE IN NET ASSETS	96,229	18,514	5.5%	-37,102	-42.0%	216,077
FUND BALANCE	1,002,976	925,260				906,746

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<u>AUXILIARY ENTERPRISES 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>
Revenues						
Student Tuition and Fees	166,679	340,000	49.0%	168,779	-1.2%	303,306
Sales and Service		21,250	0.0%	2,867		20,973
Facilities Revenue	6,872	30,000	22.9%		22.9%	15,698
Investment Revenue	202	1,000	20.2%	315	-35.9%	3,549
Other Revenues	362,571	2,427,530	14.9%	229,935	57.6%	2,153,784
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TOTALS	536,326	2,819,780	19.0%	401,897	33.4%	2,497,311
Expenditures						
Salaries	10,909	190,960	5.7%	12,569	-13.2%	172,518
Employee Benefits	3,002	25,392	11.8%	2,141	40.2%	24,723
Contractual Services	386,408	2,517,965	15.3%	360,848	7.0%	2,283,145
General Materials and Supplies		62,730	0.0%	9,817		75,357
Conference & Meeting		77,843	0.0%	4,902		52,139
Fixed Charges		1,200	0.0%			2,860
Utilities						
Capital Outlay						41,770
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TOTALS	400,320	2,876,090	13.9%	390,279	2.5%	2,652,515
Transfers						
Transfers to Other Funds		102,579				45,722
Transfers From Other Funds		-102,579				-66,038
CHANGE IN NET ASSETS	136,005	-56,310		11,617		-134,888
FUND BALANCE	373,985	181,669				237,979

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<u>RESTRICTED PURPOSES 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>
Revenues						
State Governmental Sources	25,029	652,833	3.8%	-32,559	176.8%	6,720,776
Federal Governmental Sources	-563,224	4,939,491	-11.4%	316,413	278.0%	5,260,012
Investment Revenue						38
Other Revenues	21,655	5,576,648	.3%	24,400	-11.2%	105,100
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TOTALS	-516,539	11,168,972	-4.6%	308,254	267.5%	12,085,927
Expenditures						
Salaries	103,302	1,348,551	7.6%	88,777	16.3%	980,533
Employee Benefits	33,525	5,732,328	.5%	16,250	106.3%	6,357,133
Contractual Services	2,027	25,347	8.0%	200	913.9%	29,644
General Materials and Supplies	103,079	151,573	68.0%	30,432	238.7%	127,098
Conference & Meeting	3,582	73,734	4.8%	8,050	-55.5%	49,170
Fixed Charges						124
Capital Outlay	11,018				0.0%	
Other Expenditures	187,191	3,833,239	4.8%	272,559	-31.3%	4,612,967
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TOTALS	443,726	11,164,772	3.9%	416,270	6.6%	12,156,671
Transfers						
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	-960,265			-108,015		-74,347
FUND BALANCE	-1,057,094	-96,828				-96,828

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<u>WORKING CASH 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>
Revenues						
Investment Revenue		30,000	0.0%	7,190		24,171
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TOTALS		30,000	0.0%	7,190		24,171
Expenditures						
Investment Revenue						
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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>	<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>
Revenues						
Sales and Service						126
Investment Revenue						740
Other Revenues	1,125			5,400	-79.1%	33,655
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TOTALS	1,125			5,400	-79.1%	34,522
Expenditures						
Contractual Services	250				0.0%	800
General Materials and Supplies	841			3	048.6%	9,111
Conference & Meeting						1,146
Other Expenditures	-160			-418	-61.5%	11,244
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TOTALS	930			-414	324.4%	22,302
CHANGE IN NET ASSETS	194			5,814	324.4%	12,219
FUND BALANCE	73,909	73,715				73,715

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<u>AUDIT 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>
Revenues						
Local Governmental Sources	6,276	59,531	10.5%	7,188	-12.6%	56,453
Investment Revenue		500	0.0%	2		70
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TOTALS	6,276	60,031	10.4%	7,191	-12.7%	56,524
Expenditures						
Salaries	473			748	-36.6%	10,899
Employee Benefits	130			197	-33.8%	2,667
Contractual Services		47,000	0.0%			43,600
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TOTALS	604	47,000	1.2%	945	-36.0%	57,167
CHANGE IN NET ASSETS	5,671	13,031	1.2%	6,245	-36.0%	-643
FUND BALANCE	9,195	16,554				3,523

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<u>LIABILITY, PROTECTION & SETTLEMENT</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>
Revenues						
Local Governmental Sources	14,002	282,085	4.9%	62,675	-77.6%	297,600
Investment Revenue	-11,701	45,000	-26.0%	7,501	255.9%	86,134
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TOTALS	2,301	327,085	.7%	70,176	-96.7%	383,735
Expenditures						
Salaries	33,211	316,595	10.4%	22,458	47.8%	211,024
Employee Benefits	21,794	224,706	9.7%	23,108	-5.6%	203,185
Contractual Services	8,148	284,000	2.8%	5,289	54.0%	166,945
General Materials and Supplies	15,275	16,400	93.1%	3,407	348.3%	14,459
Conference & Meeting		29,000	0.0%	279		6,409
Fixed Charges	126,172	140,000	90.1%	63,036	100.1%	64,990
Utilities	91	1,500	6.1%	92	-.2%	1,108
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TOTALS	204,693	1,012,201	20.2%	117,670	73.9%	668,122
CHANGE IN NET ASSETS	-202,392	-685,116	20.2%	-47,493	73.9%	-284,386
FUND BALANCE	3,325,248	2,842,524				3,527,640