

07/26/2023

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 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	6,070,588	6,041,838	100.4%	5,834,302	4.0%	5,834,302
State Governmental Sources	2,102,626	2,328,633	90.2%	3,243,747	-35.1%	3,243,747
Federal Governmental Sources	147,347	500	469.5%	1,207,294	-87.8%	1,207,294
Student Tuition and Fees	4,880,228	4,823,944	101.1%	4,527,678	7.7%	4,527,678
Sales and Service	473,479	378,750	125.0%	189,775	149.5%	189,775
Facilities Revenue	42,408	29,725	142.6%	20,839	103.5%	20,839
Investment Revenue	278,855			-234,630	218.8%	-234,630
Other Revenues	65,833	119,220	55.2%	117,661	-44.0%	117,661
	-----	-----	-----	-----	-----	-----
TOTALS	14,061,368	13,722,610	102.4%	14,906,667	-5.6%	14,906,667
Expenditures						
Salaries	8,839,341	9,016,387	98.0%	8,733,280	1.2%	8,733,280
Employee Benefits	1,894,239	1,832,497	103.3%	1,847,219	2.5%	1,847,219
Contractual Services	1,115,063	949,320	117.4%	845,016	31.9%	845,016
General Materials and Supplies	707,082	889,812	79.4%	746,728	-5.3%	746,728
Conference & Meeting	224,999	265,035	84.8%	123,310	82.4%	123,310
Fixed Charges	83,183	67,200	123.7%	4,070	943.5%	4,070
Utilities	249,292	472,460	52.7%	469,723	-46.9%	469,723
Capital Outlay	25,290	64,620	39.1%	87,376	-71.0%	87,376
Other Expenditures	739,793	714,801	103.5%	2,668,217	-72.2%	2,668,217
Provision for Contingencies		172,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	13,878,286	14,444,132	96.0%	15,524,945	-10.6%	15,524,945
Transfers						
Transfers to Other Funds		259,151		164,200		164,200
Transfers From Other Funds		-75,338				
INDIRECT COST RECOVERY	-30,956	-53,607	57.7	-31,623	-2.1	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	214,038	-880,335	-19.4	-750,854		-750,854
FUND BALANCE	10,515,082	9,420,708				10,301,044

07/26/2023

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

PAGE 2

<u>EDUCATION 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	5,436,308	5,418,325	100.3%	5,233,289	3.8%	5,233,289
State Governmental Sources	1,885,663	2,090,901	90.1%	2,901,207	-35.0%	2,901,207
Federal Governmental Sources	131,651	500	330.2%	1,078,217	-87.7%	1,078,217
Student Tuition and Fees	4,430,373	4,384,887	101.0%	4,103,980	7.9%	4,103,980
Sales and Service	471,693	378,750	124.5%	160,975	193.0%	160,975
Investment Revenue	278,855			-226,439	223.1%	-226,439
Other Revenues	65,494	119,220	54.9%	105,131	-37.7%	105,131
	-----	-----	-----	-----	-----	-----
TOTALS	12,700,040	12,392,583	102.4%	13,356,362	-4.9%	13,356,362
Expenditures						
Salaries	8,201,340	8,358,194	98.1%	8,109,040	1.1%	8,109,040
Employee Benefits	1,687,155	1,624,419	103.8%	1,625,231	3.8%	1,625,231
Contractual Services	1,045,826	850,570	122.9%	740,115	41.3%	740,115
General Materials and Supplies	606,201	806,762	75.1%	677,749	-10.5%	677,749
Conference & Meeting	224,757	264,095	85.1%	123,097	82.5%	123,097
Fixed Charges	83,183	67,200	123.7%	4,070	943.5%	4,070
Utilities	3,164	960	329.6%		329.6%	
Capital Outlay	20,034	64,620	31.0%	83,792	-76.0%	83,792
Other Expenditures	739,793	714,801	103.5%	2,668,217	-72.2%	2,668,217
Provision for Contingencies		112,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	12,611,457	12,863,622	98.0%	14,031,314	-10.1%	14,031,314
Transfers						
Transfers to Other Funds		259,151		164,200		164,200
INDIRECT COST RECOVERY	-30,956	-53,607	57.7	-31,623	-2.1	-31,623
INDIRECT COST EXPENSE		28,607				
CHANGE IN NET ASSETS	119,539	-705,190	-13.2	-807,529		-807,529
FUND BALANCE	10,218,266	9,393,535				10,098,726

07/26/2023

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 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	634,279	623,513	101.7%	601,012	5.5%	601,012
State Governmental Sources	216,963	237,732	91.2%	342,540	-36.6%	342,540
Federal Governmental Sources	15,696			129,076	-87.8%	129,076
Student Tuition and Fees	449,854	439,057	102.4%	423,697	6.1%	423,697
Sales and Service	1,786			28,800	-93.8%	28,800
Facilities Revenue	42,408	29,725	142.6%	20,839	103.5%	20,839
Investment Revenue				-8,190		-8,190
Other Revenues	338			12,530	-97.2%	12,530
	-----	-----	-----	-----	-----	-----
TOTALS	1,361,327	1,330,027	102.3%	1,550,305	-12.1%	1,550,305
Expenditures						
Salaries	638,001	658,192	96.9%	624,240	2.2%	624,240
Employee Benefits	207,083	208,077	99.5%	221,988	-6.7%	221,988
Contractual Services	69,237	98,750	70.1%	104,901	-34.0%	104,901
General Materials and Supplies	100,880	83,050	121.4%	68,978	46.2%	68,978
Conference & Meeting	242	940	25.7%	213	13.2%	213
Utilities	246,128	471,500	52.2%	469,723	-47.6%	469,723
Capital Outlay	5,256			3,583	46.6%	3,583
Provision for Contingencies		60,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	1,266,829	1,580,510	80.1%	1,493,630	-15.1%	1,493,630
Transfers						
Transfers From Other Funds		-75,338				
CHANGE IN NET ASSETS	94,498	-175,145		56,675		56,675
FUND BALANCE	296,816	27,172				202,317

07/26/2023

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

PAGE 4

<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	853,238	850,000	100.3%	5,456,951	-84.3%	5,456,951
State Governmental Sources	200,000	375,000	53.3%		53.3%	
Investment Revenue	645,981			-131,149	592.5%	-131,149
Other Revenues		2,528,750	0.0%	249,583		249,583
	-----	-----	-----	-----	-----	-----
TOTALS	1,699,219	3,753,750	45.2%	5,575,385	-69.5%	5,575,385
Expenditures						
Contractual Services	146,644			310,024	-52.7%	310,024
General Materials and Supplies	124,086			499,026	-75.1%	499,026
Conference & Meeting	139				0.0%	
Fixed Charges	5,380				0.0%	
Capital Outlay	1,676,652	10,405,050	16.1%	1,345,231	24.6%	1,345,231
	-----	-----	-----	-----	-----	-----
TOTALS	1,952,902	10,405,050	18.7%	2,154,283	-9.3%	2,154,283
Transfers						
Transfers to Other Funds		1,486,250				
Transfers From Other Funds		-1,486,250				
CHANGE IN NET ASSETS	-253,683	-6,651,300		3,421,101		3,421,101
FUND BALANCE	7,742,031	1,344,414				7,995,714

07/26/2023

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF JUNE 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	1,939,204	6,681,100	29.0%	6,865,664	-71.7%	6,865,664
Investment Revenue				-13,130		-13,130
	-----	-----	-----	-----	-----	-----
TOTALS	1,939,204	6,681,100	29.0%	6,852,534	-71.7%	6,852,534
Expenditures						
Contractual Services	1,710	107,450	1.5%	96,070	-98.2%	96,070
Fixed Charges	2,042,600	6,892,600	29.6%	6,632,834	-69.2%	6,632,834
Other Expenditures						
	-----	-----	-----	-----	-----	-----
TOTALS	2,044,310	7,000,050	29.2%	6,728,905	-69.6%	6,728,905
CHANGE IN NET ASSETS	-105,105	-318,950	29.2%	123,628	-69.6%	123,628
FUND BALANCE	967,366	753,521				1,072,471

07/26/2023

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

PAGE 6

<u>AUXILIARY ENTERPRISES 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						
Federal Governmental Sources	12,319			227,840	-94.5%	227,840
Student Tuition and Fees	345,261	330,000	104.6%	332,703	3.7%	332,703
Sales and Service	319,034	287,335	111.0%	185,761	71.7%	185,761
Facilities Revenue	18,926	30,000	63.0%	24,839	-23.8%	24,839
Investment Revenue	105			90	16.6%	90
Other Revenues	2,491,528	2,586,503	96.3%	2,405,384	3.5%	2,405,384
	-----	-----	-----	-----	-----	-----
TOTALS	3,187,175	3,233,838	98.5%	3,176,620	.3%	3,176,620
Expenditures						
Salaries	263,026	275,986	95.3%	230,078	14.3%	230,078
Employee Benefits	47,663	40,425	117.9%	52,662	-9.4%	52,662
Contractual Services	2,681,505	2,865,737	93.5%	2,612,563	2.6%	2,612,563
General Materials and Supplies	221,535	190,258	116.4%	173,603	27.6%	173,603
Conference & Meeting	135,031	84,293	160.1%	122,193	10.5%	122,193
Fixed Charges	16,648	9,200	180.9%	10,488	58.7%	10,488
Capital Outlay	5,432			25,316	-78.5%	25,316
Other Expenditures						
Provision for Contingencies		45,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	3,370,844	3,510,899	96.0%	3,226,906	4.4%	3,226,906
Transfers						
Transfers to Other Funds	1,275			875	45.7	875
Transfers From Other Funds		-153,813		-132,605		-132,605
CHANGE IN NET ASSETS	-184,943	-123,248	-.8	81,444		81,444
FUND BALANCE	197,877	259,572				382,820

07/26/2023

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 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	1,686,622	1,833,506	91.9%	5,772,370	-70.7%	5,772,370
Federal Governmental Sources	3,046,412	5,048,068	60.3%	7,399,240	-58.8%	7,399,240
Other Revenues	243,543	7,127,095	3.4%	125,253	94.4%	125,253
	-----	-----	-----	-----	-----	-----
TOTALS	4,976,578	14,008,669	35.5%	13,296,865	-62.5%	13,296,865
Expenditures						
Salaries	1,125,481	1,201,632	93.6%	1,058,676	6.3%	1,058,676
Employee Benefits	236,765	7,148,591	3.3%	4,889,760	-95.1%	4,889,760
Contractual Services	626,129	67,590	926.3%	594,087	5.3%	594,087
General Materials and Supplies	487,308	112,658	432.5%	489,571	-.4%	489,571
Conference & Meeting	89,763	59,674	150.4%	77,365	16.0%	77,365
Utilities	1,157			4,031	-71.2%	4,031
Capital Outlay	309,440			143,064	116.2%	143,064
Other Expenditures	3,037,330	4,104,345	74.0%	6,167,817	-50.7%	6,167,817
Provision for Contingencies		1,279,825	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	5,913,378	13,974,315	42.3%	13,424,374	-55.9%	13,424,374
Transfers						
Transfers to Other Funds	77,919	47,891	162.7	80,203	-2.8	80,203
Transfers From Other Funds	-77,919	-47,891	162.7	-81,056	-3.8	-81,056
INDIRECT COST EXPENSE	-131,726			3,739	622.1	3,739
INDIRECT COST EXPENSE	27,986	25,000	111.9	27,883	111.9	27,883
CHANGE IN NET ASSETS	-833,060	9,354	414.9	-158,279	111.9	-158,279
FUND BALANCE	-865,743	-23,329				-32,683

07/26/2023

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF JUNE 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				-63,912		-63,912
TOTALS	-----	-----	-----	-63,912	-----	-63,912
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000		-30,741		-30,741
CHANGE IN NET ASSETS		30,000		-33,171		-33,171
FUND BALANCE	2,338,544	2,368,544				2,338,544

07/26/2023

SAUK VALLEY COMMUNITY COLLEGE
 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF JUNE 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	42,601			38,386	10.9%	38,386
	-----	-----	-----	-----	-----	-----
TOTALS	42,601			38,392	10.9%	38,392
Expenditures						
Salaries				300		300
Employee Benefits				1		1
Contractual Services	4,100			3,500	17.1%	3,500
General Materials and Supplies	12,697			9,773	29.9%	9,773
Conference & Meeting	5,477			5,707	-4.0%	5,707
Fixed Charges	1,395				0.0%	
Capital Outlay				3,572		3,572
Other Expenditures	-16			772	102.1%	772
	-----	-----	-----	-----	-----	-----
TOTALS	23,653			23,627	.1%	23,627
Transfers						
Transfers From Other Funds	-1,275			-875		-875
CHANGE IN NET ASSETS	20,222			15,639		15,639
FUND BALANCE	106,512	86,290				86,290

07/26/2023

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

<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	50,113	50,000	100.2%	47,971	4.4%	47,971
Investment Revenue				-39		-39
	-----	-----	-----	-----	-----	-----
TOTALS	50,113	50,000	100.2%	47,931	4.5%	47,931
Expenditures						
Contractual Services	46,200	46,350	99.6%	47,625	-2.9%	47,625
	-----	-----	-----	-----	-----	-----
TOTALS	46,200	46,350	99.6%	47,625	-2.9%	47,625
CHANGE IN NET ASSETS	3,913	3,650	99.6%	306	-2.9%	306
FUND BALANCE	17,550	17,286				13,636

07/26/2023

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

PAGE 11

<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	351,743	346,000	101.6%	167,208	110.3%	167,208
Investment Revenue	38,697			-26,995	243.3%	-26,995
	-----	-----	-----	-----	-----	-----
TOTALS	390,440	346,000	112.8%	140,213	178.4%	140,213
Expenditures						
Salaries	422,305	394,682	107.0%	398,785	5.9%	398,785
Employee Benefits	108,705	272,254	39.9%	256,125	-57.5%	256,125
Contractual Services	142,212	179,000	79.4%	217,040	-34.4%	217,040
General Materials and Supplies	20,833	29,125	71.5%	12,032	73.1%	12,032
Conference & Meeting	7,488	13,500	55.4%	2,309	224.2%	2,309
Fixed Charges	162,867	161,976	100.5%	146,265	11.3%	146,265
Utilities	3,511			1,351	159.7%	1,351
Capital Outlay						
Other Expenditures		25,000	0.0%			
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	867,923	1,075,538	80.7%	1,033,910	-16.0%	1,033,910
CHANGE IN NET ASSETS	-477,482	-729,538	80.7%	-893,697	-16.0%	-893,697
FUND BALANCE	1,350,031	1,097,975				1,827,513