

06/23/2021

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

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<u>OPERATING FUNDS</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	2,691,491	5,404,320	49.8%	2,447,452	9.9%	5,266,996
State Governmental Sources	2,084,656	2,032,930	102.5%	1,850,851	12.6%	2,256,428
Federal Governmental Sources	24,520	5,500	445.8%	795	984.3%	795
Student Tuition and Fees	5,467,827	4,579,000	119.4%	6,207,743	-11.9%	5,079,979
Sales and Service	129,794	139,500	93.0%	138,917	-6.5%	153,600
Facilities Revenue	10,475	15,000	69.8%	18,345	-42.9%	18,345
Investment Revenue	27,221	50,000	54.4%	66,013	-58.7%	99,302
Other Revenues	34,573	33,300	103.8%	69,436	-50.2%	72,704
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TOTALS	10,470,561	12,259,550	85.4%	10,799,555	-3.0%	12,948,151
Expenditures						
Salaries	6,841,448	8,035,104	85.1%	6,708,693	1.9%	7,740,172
Employee Benefits	1,564,350	1,777,384	88.0%	1,488,439	5.1%	1,716,399
Contractual Services	502,014	739,674	67.8%	677,876	-25.9%	733,859
General Materials and Supplies	488,875	568,127	86.0%	501,505	-2.5%	593,612
Conference & Meeting	40,835	106,930	38.1%	93,335	-56.2%	104,297
Fixed Charges				42,314		42,314
Utilities	273,159	335,300	81.4%	276,171	-1.0%	334,619
Capital Outlay	27,612			16,215	70.2%	22,520
Other Expenditures	663,159	692,800	95.7%	736,429	-9.9%	739,086
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TOTALS	10,401,455	12,255,319	84.8%	10,540,980	-1.3%	12,026,882
Transfers						
Transfers to Other Funds		87,357				53,180
Transfers From Other Funds		-87,357				82
INDIRECT COST RECOVERY	-43,187					-3,715
CHANGE IN NET ASSETS	112,293	4,231		258,575		871,721
FUND BALANCE	9,602,800	9,494,737				9,490,506

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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	2,414,032	4,846,215	49.8%	2,195,511	9.9%	4,723,814
State Governmental Sources	1,862,233	1,824,239	102.0%	1,661,262	12.1%	2,023,734
Federal Governmental Sources	22,278	5,500	405.0%	795	702.3%	795
Student Tuition and Fees	4,941,199	4,149,000	119.0%	5,595,600	-11.6%	4,582,193
Sales and Service	129,794	139,500	93.0%	138,917	-6.5%	153,600
Facilities Revenue						
Investment Revenue	26,367	50,000	52.7%	64,796	-59.3%	97,661
Other Revenues	34,573	18,300	188.9%	69,341	-50.1%	71,840
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TOTALS	9,430,479	11,032,754	85.4%	9,726,225	-3.0%	11,653,640
Expenditures						
Salaries	6,314,994	7,416,498	85.1%	6,200,801	1.8%	7,154,054
Employee Benefits	1,369,412	1,565,127	87.5%	1,308,421	4.6%	1,504,508
Contractual Services	403,985	649,674	62.1%	617,925	-34.6%	661,410
General Materials and Supplies	453,128	511,077	88.6%	461,272	-1.7%	538,491
Conference & Meeting	40,835	105,990	38.5%	93,335	-56.2%	104,297
Utilities	150				0.0%	240
Capital Outlay	27,612			16,215	70.2%	22,520
Other Expenditures	663,159	692,800	95.7%	731,521	-9.3%	734,177
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TOTALS	9,273,279	10,941,166	84.7%	9,429,492	-1.6%	10,719,699
Transfers						
Transfers to Other Funds		87,357				32,864
Transfers From Other Funds						82
INDIRECT COST RECOVERY	-43,187					-3,715
CHANGE IN NET ASSETS	200,387	4,231	-49.4	296,732		904,708
FUND BALANCE	9,690,255	9,494,099				9,489,868

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
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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	277,459	558,105	49.7%	251,941	10.1%	543,181
State Governmental Sources	222,422	208,691	106.5%	189,588	17.3%	232,693
Federal Governmental Sources	2,242				0.0%	
Student Tuition and Fees	526,628	430,000	122.4%	612,142	-13.9%	497,785
Facilities Revenue	10,475	15,000	69.8%	18,345	-42.9%	18,345
Investment Revenue	854			1,216	-29.7%	1,640
Other Revenues		15,000	0.0%	95		864
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TOTALS	1,040,082	1,226,796	84.7%	1,073,329	-3.1%	1,294,510
Expenditures						
Salaries	526,453	618,606	85.1%	507,892	3.6%	586,118
Employee Benefits	194,937	212,257	91.8%	180,018	8.2%	211,891
Contractual Services	98,028	90,000	108.9%	59,951	63.5%	72,448
General Materials and Supplies	35,746	57,050	62.6%	40,232	-11.1%	55,121
Conference & Meeting		940	0.0%			
Fixed Charges				42,314		42,314
Utilities	273,009	335,300	81.4%	276,171	-1.1%	334,379
Other Expenditures				4,908		4,908
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TOTALS	1,128,176	1,314,153	85.8%	1,111,487	1.5%	1,307,182
Transfers						
Transfers to Other Funds						20,315
Transfers From Other Funds		-87,357				
CHANGE IN NET ASSETS	-88,093			-38,157		-32,986
FUND BALANCE	-87,455	638				638

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<u>OPERATION & MAINTENANCE- RESTRICTED</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	5,068,276	890,000	569.4%	407,863	142.6%	873,475
State Governmental Sources						154,285
Investment Revenue	5,241	25,000	20.9%	102,540	-94.8%	71,780
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TOTALS	5,073,517	915,000	554.4%	510,403	894.0%	1,099,540
Expenditures						
Contractual Services	265,633				0.0%	9,888
General Materials and Supplies	29,510	205,000	14.4%	192,078	-84.6%	277,843
Fixed Charges	1,250				0.0%	
Capital Outlay	1,024,142	2,330,000	43.9%	1,371,384	-25.3%	1,683,763
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TOTALS	1,320,536	2,535,000	52.0%	1,563,463	-15.5%	1,971,496
Transfers						
Transfers to Other Funds	125,000			125,000		125,000
Transfers From Other Funds	-125,000			-125,000		-125,000
CHANGE IN NET ASSETS	3,752,981	-1,620,000		-1,053,059		-871,955
FUND BALANCE	5,890,260	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	931,451	1,871,514	49.7%	497,896	87.0%	1,458,561
Investment Revenue	6,652	10,000	66.5%	3,414	94.8%	7,994
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TOTALS	938,103	1,881,514	49.8%	501,311	87.1%	1,466,556
Expenditures						
Contractual Services	750	1,000	75.0%	750	0.0%	750
Fixed Charges	1,862,000	1,862,000	100.0%	1,312,249	41.8%	1,249,729
Other Expenditures	30				0.0%	
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TOTALS	1,862,780	1,863,000	99.9%	1,312,999	41.8%	1,250,479
CHANGE IN NET ASSETS	-924,676	18,514	99.9%	-811,688	41.8%	216,077
FUND BALANCE	-17,929	925,260				906,746

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<u>AUXILIARY ENTERPRISES 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						
Student Tuition and Fees	390,241	340,000	114.7%	396,123	-1.4%	303,306
Sales and Service	2,129	21,250	10.0%	20,319	-89.5%	20,973
Facilities Revenue	18,666	30,000	62.2%	14,775	26.3%	15,698
Investment Revenue	539	1,000	53.9%	1,676	-67.8%	3,549
Other Revenues	2,267,745	2,427,530	93.4%	1,989,464	13.9%	2,153,784
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TOTALS	2,679,321	2,819,780	95.0%	2,422,359	10.6%	2,497,311
Expenditures						
Salaries	167,493	190,960	87.7%	162,720	2.9%	172,518
Employee Benefits	23,755	25,392	93.5%	19,366	22.6%	24,723
Contractual Services	2,248,161	2,517,965	89.2%	2,250,522	-.1%	2,283,145
General Materials and Supplies	36,289	62,730	57.8%	62,565	-42.0%	75,357
Conference & Meeting	40,666	77,843	52.2%	51,521	-21.0%	52,139
Fixed Charges	6,200	1,200	516.6%	2,518	146.2%	2,860
Utilities						
Capital Outlay				41,770		41,770
Other Expenditures						
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TOTALS	2,522,566	2,876,090	87.7%	2,590,985	-2.6%	2,652,515
Transfers						
Transfers to Other Funds		102,579				45,722
Transfers From Other Funds		-102,579				-66,038
CHANGE IN NET ASSETS	156,754	-56,310		-168,626		-134,888
FUND BALANCE	394,734	181,669				237,979

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<u>RESTRICTED PURPOSES 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						
State Governmental Sources	1,258,464	652,833	192.7%	457,701	174.9%	6,720,672
Federal Governmental Sources	3,153,001	4,939,491	63.8%	4,336,326	-27.2%	5,274,361
Investment Revenue				89		38
Other Revenues	81,305	5,576,648	1.4%	123,771	-34.3%	105,100
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TOTALS	4,492,771	11,168,972	40.2%	4,917,889	-8.6%	12,100,172
Expenditures						
Salaries	1,045,628	1,348,551	77.5%	858,234	21.8%	980,533
Employee Benefits	260,070	5,732,328	4.5%	169,538	53.4%	6,357,133
Contractual Services	350,176	25,347	381.5%	20,399	616.6%	29,644
General Materials and Supplies	522,577	151,573	344.7%	75,114	595.7%	126,994
Conference & Meeting	24,545	73,734	33.2%	48,664	-49.5%	49,170
Fixed Charges	127				0.0%	124
Utilities	550				0.0%	
Capital Outlay	18,212				0.0%	
Other Expenditures	2,948,946	3,833,239	76.9%	4,172,660	-29.3%	4,612,967
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TOTALS	5,170,834	11,164,772	46.3%	5,344,611	-3.2%	12,156,567
Transfers						
Transfers to Other Funds	26,724			47,891	-44.2	282,017
Transfers From Other Funds	-26,724			-47,891	-44.2	-282,128
INDIRECT COST RECOVERY						
INDIRECT COST EXPENSE	855					
INDIRECT COST EXPENSE	42,331	4,200	007.9		007.9	3,715
CHANGE IN NET ASSETS	-721,251		028.2	-426,721	007.9	-59,998
FUND BALANCE	-803,730	-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	5,066	30,000	16.8%	22,560	-77.5%	24,171
TOTALS	5,066	30,000	16.8%	22,560	-77.5%	24,171
Expenditures						
Investment Revenue	-----	-----	-----	-----	-----	-----
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-32,836
CHANGE IN NET ASSETS	5,066	30,000		22,560		57,007
FUND BALANCE	2,338,945	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						
Federal Governmental Sources	800				0.0%	
Sales and Service				126		126
Investment Revenue	152			192	-20.7%	740
Other Revenues	10,043			32,621	-69.2%	33,655
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TOTALS	10,995			32,940	-66.6%	34,522
Expenditures						
Contractual Services	2,000			800	150.0%	800
General Materials and Supplies	2,703			7,872	-65.6%	9,111
Conference & Meeting	758			1,146	-33.7%	1,146
Other Expenditures	5,540			11,651	-52.4%	11,244
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TOTALS	11,002			21,470	-48.7%	22,302
CHANGE IN NET ASSETS	-6			11,469	-48.7%	12,219
FUND BALANCE	73,708	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	29,598	59,531	49.7%	25,284	17.0%	56,453
Investment Revenue	62	500	12.4%	72	-14.0%	70
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TOTALS	29,661	60,031	49.4%	25,356	16.9%	56,524
Expenditures						
Salaries	3,088			9,562	-67.7%	10,899
Employee Benefits	822			2,346	-64.9%	2,667
Contractual Services	44,250	47,000	94.1%	43,600	1.4%	43,600
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TOTALS	48,160	47,000	102.4%	55,508	-13.2%	57,167
CHANGE IN NET ASSETS	-18,499	13,031	102.4%	-30,152	-13.2%	-643
FUND BALANCE	-14,975	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	65,624	282,085	23.2%	220,731	-70.2%	297,600
Federal Governmental Sources	5,544				0.0%	
Investment Revenue	7,732	45,000	17.1%	113,044	-93.1%	86,134
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TOTALS	78,901	327,085	24.1%	333,776	-76.3%	383,735
Expenditures						
Salaries	294,423	316,595	93.0%	186,163	58.1%	211,024
Employee Benefits	210,293	224,706	93.5%	173,735	21.0%	203,185
Contractual Services	180,993	284,000	63.7%	145,608	24.3%	166,945
General Materials and Supplies	4,393	16,400	26.7%	8,706	-49.5%	14,459
Conference & Meeting	9,935	29,000	34.2%	6,102	62.8%	6,409
Fixed Charges	132,165	140,000	94.4%	64,990	103.3%	64,990
Utilities	643	1,500	42.8%	924	-30.4%	1,108
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TOTALS	832,848	1,012,201	82.2%	586,229	42.0%	668,122
CHANGE IN NET ASSETS	-753,946	-685,116	82.2%	-252,453	42.0%	-284,386
FUND BALANCE	2,773,693	2,842,524				3,527,640