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SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF FEBRUARY 28

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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>
Revenues						
Local Governmental Sources	2,414,032	4,846,215	49.8%	2,195,369	9.9%	4,723,814
State Governmental Sources	1,145,136	1,824,239	62.7%	1,117,599	2.4%	2,023,734
Federal Governmental Sources		5,500	0.0%			795
Student Tuition and Fees	3,699,922	4,149,000	89.1%	4,409,371	-16.0%	4,582,193
Sales and Service	124,029	139,500	88.9%	153,552	-19.2%	153,600
Facilities Revenue						
Investment Revenue	19,706	50,000	39.4%	67,399	-70.7%	97,661
Other Revenues	13,146	18,300	71.8%	32,529	-59.5%	71,840
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TOTALS	7,415,973	11,032,754	67.2%	7,975,822	-7.0%	11,653,640
Expenditures						
Salaries	4,035,509	7,416,498	54.4%	4,592,610	-12.1%	7,154,054
Employee Benefits	904,526	1,565,127	57.7%	969,046	-6.6%	1,504,508
Contractual Services	423,517	649,674	65.1%	514,103	-17.6%	661,410
General Materials and Supplies	408,705	511,077	79.9%	401,680	1.7%	538,491
Conference & Meeting	22,930	105,990	21.6%	87,617	-73.8%	104,297
Utilities	410				0.0%	240
Capital Outlay	27,612				0.0%	22,520
Other Expenditures	608,906	692,800	87.8%	675,651	-9.8%	734,177
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TOTALS	6,432,118	10,941,166	58.7%	7,240,708	-11.1%	10,719,699
Transfers						
Transfers to Other Funds		87,357				32,864
Transfers From Other Funds						82
INDIRECT COST RECOVERY	-6,775					-3,715
CHANGE IN NET ASSETS	990,630	4,231	-7.7	735,114		904,708
FUND BALANCE	10,480,498	9,494,099				9,489,868

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<u>OPERATION AND MAINTENANCE 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	277,459	558,105	49.7%	251,924	10.1%	543,181
State Governmental Sources	132,054	208,691	63.2%	138,054	-4.3%	232,693
Student Tuition and Fees	391,069	430,000	90.9%	479,266	-18.4%	497,785
Facilities Revenue	8,075	15,000	53.8%	12,895	-37.3%	18,345
Investment Revenue	854			112	659.6%	1,640
Other Revenues		15,000	0.0%	95		864
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TOTALS	809,513	1,226,796	65.9%	882,349	-8.2%	1,294,510
Expenditures						
Salaries	367,210	618,606	59.3%	368,582	-.3%	586,118
Employee Benefits	135,186	212,257	63.6%	133,422	1.3%	211,891
Contractual Services	80,709	90,000	89.6%	45,622	76.9%	72,448
General Materials and Supplies	25,551	57,050	44.7%	26,810	-4.7%	55,121
Conference & Meeting		940	0.0%	50		
Fixed Charges				42,314		42,314
Utilities	180,512	335,300	53.8%	208,926	-13.6%	334,379
Other Expenditures				4,908		4,908
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TOTALS	789,170	1,314,153	60.0%	830,636	-4.9%	1,307,182
Transfers						
Transfers to Other Funds						20,315
Transfers From Other Funds		-87,357				
CHANGE IN NET ASSETS	20,342			51,712		-32,986
FUND BALANCE	20,981	638				638

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SAUK VALLEY COMMUNITY COLLEGE
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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	443,276	890,000	49.8%	407,837	8.6%	873,475
State Governmental Sources						154,285
Investment Revenue	8,671	25,000	34.6%	70,319	-87.6%	71,780
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TOTALS	451,948	915,000	49.3%	478,156	-5.4%	1,099,540
Expenditures						
Contractual Services	61,064				0.0%	9,888
General Materials and Supplies	160,199	205,000	78.1%	176,155	-9.0%	277,843
Capital Outlay	410,697	2,330,000	17.6%	1,173,413	-65.0%	1,683,763
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TOTALS	631,961	2,535,000	24.9%	1,349,568	-53.1%	1,971,496
Transfers						
Transfers to Other Funds				125,000		125,000
Transfers From Other Funds				-125,000		-125,000
CHANGE IN NET ASSETS	-180,013	-1,620,000		-871,412		-871,955
FUND BALANCE	1,957,265	517,278				2,137,278

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 AS OF FEBRUARY 28

<u>BOND AND INTEREST 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	931,451	1,871,514	49.7%	497,841	87.1%	1,458,561
Investment Revenue	6,764	10,000	67.6%	275	354.4%	7,994
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TOTALS	938,215	1,881,514	49.8%	498,117	88.3%	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	-924,564	18,514	99.9%	-814,882	41.8%	216,077
FUND BALANCE	-17,817	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>
Revenues						
Student Tuition and Fees	290,850	340,000	85.5%	304,438	-4.4%	303,306
Sales and Service	2,129	21,250	10.0%	17,005	-87.4%	20,973
Facilities Revenue	18,453	30,000	61.5%	14,775	24.9%	15,698
Investment Revenue	539	1,000	53.9%	757	-28.8%	3,549
Other Revenues	1,602,470	2,427,530	66.0%	1,357,198	18.0%	2,153,784
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TOTALS	1,914,443	2,819,780	67.8%	1,694,174	13.0%	2,497,311
Expenditures						
Salaries	106,134	190,960	55.5%	123,436	-14.0%	172,518
Employee Benefits	16,311	25,392	64.2%	12,718	28.2%	24,723
Contractual Services	1,612,275	2,517,965	64.0%	1,657,477	-2.7%	2,283,145
General Materials and Supplies	32,610	62,730	51.9%	45,454	-28.2%	75,357
Conference & Meeting	4,306	77,843	5.5%	50,457	-91.4%	52,139
Fixed Charges		1,200	0.0%	358		2,860
Utilities						
Capital Outlay				41,770		41,770
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TOTALS	1,771,639	2,876,090	61.6%	1,931,672	-8.2%	2,652,515
Transfers						
Transfers to Other Funds		102,579				45,722
Transfers From Other Funds		-102,579				-66,038
CHANGE IN NET ASSETS	142,803	-56,310		-237,498		-134,888
FUND BALANCE	380,783	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	609,866	652,833	93.4%	262,324	132.4%	6,720,672
Federal Governmental Sources	2,042,170	4,939,491	41.3%	2,365,668	-13.6%	5,274,361
Investment Revenue						38
Other Revenues	77,705	5,576,648	1.3%	111,071	-30.0%	105,100
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TOTALS	2,729,742	11,168,972	24.4%	2,739,064	-.3%	12,100,172
Expenditures						
Salaries	847,001	1,348,551	62.8%	603,513	40.3%	980,533
Employee Benefits	208,752	5,732,328	3.6%	108,491	92.4%	6,357,133
Contractual Services	192,325	25,347	758.7%	12,127	485.8%	29,644
General Materials and Supplies	179,825	151,573	118.6%	55,349	224.8%	126,994
Conference & Meeting	22,121	73,734	30.0%	43,571	-49.2%	49,170
Fixed Charges	127				0.0%	124
Capital Outlay	18,212				0.0%	
Other Expenditures	1,867,411	3,833,239	48.7%	2,875,914	-35.0%	4,612,967
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TOTALS	3,335,776	11,164,772	29.8%	3,698,967	-9.8%	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	-75					
INDIRECT COST EXPENSE	75					
INDIRECT COST EXPENSE	6,775	4,200	161.3		161.3	3,715
CHANGE IN NET ASSETS	-612,809		161.3	-959,903	161.3	-59,998
FUND BALANCE	-695,289	-82,479				-82,479

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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	8,688	30,000	28.9%	11,546	-24.7%	24,171
TOTALS	8,688	30,000	28.9%	11,546	-24.7%	24,171
Expenditures						
Investment Revenue	-----	-----	-----	-----	-----	-----
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-32,836
CHANGE IN NET ASSETS	8,688	30,000		11,546		57,007
FUND BALANCE	2,342,567	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		126
Investment Revenue	181				0.0%	740
Other Revenues	8,512			32,244	-73.6%	33,655
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TOTALS	8,693			32,370	-73.1%	34,522
Expenditures						
Contractual Services	1,500				0.0%	800
General Materials and Supplies	2,088			6,468	-67.7%	9,111
Conference & Meeting				795		1,146
Other Expenditures	3,723			10,658	-65.0%	11,244
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TOTALS	7,311			17,922	-59.2%	22,302
CHANGE IN NET ASSETS	1,382			14,448	-59.2%	12,219
FUND BALANCE	75,097	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%	25,282	17.0%	56,453
Investment Revenue	62	500	12.4%	7	736.1%	70
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TOTALS	29,661	60,031	49.4%	25,289	17.2%	56,524
Expenditures						
Salaries	2,598			6,919	-62.4%	10,899
Employee Benefits	693			1,702	-59.2%	2,667
Contractual Services	42,750	47,000	90.9%	42,100	1.5%	43,600
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TOTALS	46,041	47,000	97.9%	50,721	-9.2%	57,167
CHANGE IN NET ASSETS	-16,380	13,031	97.9%	-25,432	-9.2%	-643
FUND BALANCE	-12,857	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%	220,728	-70.2%	297,600
Investment Revenue	-3,409	45,000	-7.5%	61,902	105.5%	86,134
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TOTALS	62,215	327,085	19.0%	282,630	-77.9%	383,735
Expenditures						
Salaries	202,953	316,595	64.1%	142,969	41.9%	211,024
Employee Benefits	142,188	224,706	63.2%	131,610	8.0%	203,185
Contractual Services	175,657	284,000	61.8%	122,782	43.0%	166,945
General Materials and Supplies	22,759	16,400	138.7%	7,921	187.3%	14,459
Conference & Meeting	8,410	29,000	29.0%	6,102	37.8%	6,409
Fixed Charges	132,165	140,000	94.4%	64,990	103.3%	64,990
Utilities	472	1,500	31.4%	647	-27.1%	1,108
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TOTALS	684,607	1,012,201	67.6%	477,022	43.5%	668,122
CHANGE IN NET ASSETS	-622,392	-685,116	67.6%	-194,392	43.5%	-284,386
FUND BALANCE	2,905,248	2,842,524				3,527,640