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

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<u>OPERATING FUNDS</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Local Governmental Sources	2,854,896	5,789,000	49.3%	2,689,805	6.1%	5,563,312
State Governmental Sources	993,730	2,173,000	45.7%	904,519	9.8%	2,381,043
Federal Governmental Sources	123,654	823,030	15.0%	650,260	-80.9%	1,315,668
Student Tuition and Fees	3,974,487	4,438,100	89.5%	3,892,065	2.1%	4,291,379
Sales and Service	116,880	113,500	102.9%	101,145	15.5%	128,446
Facilities Revenue	4,925	15,000	32.8%	3,275	50.3%	10,475
Investment Revenue	-12,918	50,000	-25.8%	39,044	133.0%	28,865
Other Revenues	38,263	32,300	118.4%	11,381	236.2%	52,889
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TOTALS	8,093,919	13,433,930	60.2%	8,291,498	-2.3%	13,772,081
Expenditures						
Salaries	3,317,582	8,942,021	37.1%	3,065,404	8.2%	7,946,019
Employee Benefits	834,999	2,042,947	40.8%	764,987	9.1%	1,834,819
Contractual Services	261,711	733,685	35.6%	358,835	-27.0%	587,915
General Materials and Supplies	399,143	819,452	48.7%	332,308	20.1%	579,845
Conference & Meeting	43,826	161,674	27.1%	19,462	125.1%	57,240
Fixed Charges	417				0.0%	
Utilities	125,423	335,900	37.3%	123,554	1.5%	336,498
Capital Outlay	19,583	5,000	391.6%	27,612	-29.0%	27,612
Other Expenditures	2,474,123	2,653,132	93.2%	511,345	383.8%	708,587
Provision for Contingencies		292,000	0.0%			
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TOTALS	7,476,811	15,985,811	46.7%	5,203,511	43.6%	12,078,539
Transfers						
Transfers to Other Funds		62,189				231,820
Transfers From Other Funds		-29,389				-87,358
INDIRECT COST RECOVERY	-19,375			-7,507		-18,472
CHANGE IN NET ASSETS	636,484	-2,584,681	-59.0	3,095,493		1,567,551
FUND BALANCE	11,687,300	8,466,135				11,050,816

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<u>EDUCATION FUND</u>	<u>2021-2022</u> <u>YTD</u>	<u>2021-2022</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2020-2021</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2020-2021</u> <u>Total</u>
Revenues						
Local Governmental Sources	2,560,658	5,192,000	49.3%	2,412,345	6.1%	4,989,937
State Governmental Sources	883,792	1,951,000	45.3%	814,231	8.5%	2,133,226
Federal Governmental Sources	110,443	750,805	14.7%	580,806	-80.9%	1,175,502
Student Tuition and Fees	3,594,682	4,028,100	89.2%	3,519,893	2.1%	3,882,807
Sales and Service	88,080	113,500	77.6%	101,145	-12.9%	128,446
Facilities Revenue						
Investment Revenue	-12,918	50,000	-25.8%	38,190	133.8%	27,571
Other Revenues	38,145	22,300	171.0%	11,381	235.1%	44,266
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TOTALS	7,262,885	12,107,705	59.9%	7,477,995	-2.8%	12,381,757
Expenditures						
Salaries	3,040,915	8,288,983	36.6%	2,788,776	9.0%	7,344,856
Employee Benefits	734,666	1,821,290	40.3%	663,646	10.7%	1,611,992
Contractual Services	224,651	635,685	35.3%	327,405	-31.3%	460,625
General Materials and Supplies	361,526	749,402	48.2%	312,101	15.8%	534,797
Conference & Meeting	43,826	160,734	27.2%	19,462	125.1%	57,240
Fixed Charges	417				0.0%	
Utilities		600	0.0%	250		150
Capital Outlay	16,000	5,000	320.0%	27,612	-42.0%	27,612
Other Expenditures	2,474,123	2,653,132	93.2%	511,345	383.8%	708,587
Provision for Contingencies		242,000	0.0%			
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TOTALS	6,896,126	14,556,826	47.3%	4,650,600	48.2%	10,745,862
Transfers						
Transfers to Other Funds		62,189				231,820
Transfers From Other Funds						-1
INDIRECT COST RECOVERY	-19,375			-7,507		-18,472
CHANGE IN NET ASSETS	386,134	-2,511,310	-31.1	2,834,902		1,422,547
FUND BALANCE	11,291,308	8,393,864				10,905,174

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<u>OPERATION AND MAINTENANCE FUND</u>	2021-2022 <u>YTD</u>	2021-2022 <u>Budget</u>	YTD / <u>Budget %</u>	2020-2021 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2020-2021 <u>Total</u>
Revenues						
Local Governmental Sources	294,237	597,000	49.2%	277,459	6.0%	573,375
State Governmental Sources	109,938	222,000	49.5%	90,287	21.7%	247,817
Federal Governmental Sources	13,210	72,225	18.2%	69,454	-80.9%	140,165
Student Tuition and Fees	379,804	410,000	92.6%	372,171	2.0%	408,572
Sales and Service	28,800				0.0%	
Facilities Revenue	4,925	15,000	32.8%	3,275	50.3%	10,475
Investment Revenue				854		1,293
Other Revenues	118	10,000	1.1%		1.1%	8,623
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TOTALS	831,033	1,326,225	62.6%	813,502	2.1%	1,390,323
Expenditures						
Salaries	276,667	653,038	42.3%	276,628	%	601,163
Employee Benefits	100,332	221,657	45.2%	101,340	-.9%	222,826
Contractual Services	37,060	98,000	37.8%	31,430	17.9%	127,290
General Materials and Supplies	37,617	70,050	53.7%	20,207	86.1%	45,048
Conference & Meeting		940	0.0%			
Fixed Charges						
Utilities	125,423	335,300	37.4%	123,304	1.7%	336,348
Capital Outlay	3,583				0.0%	
Provision for Contingencies		50,000	0.0%			
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TOTALS	580,684	1,428,985	40.6%	552,911	5.0%	1,332,676
Transfers						
Transfers From Other Funds		-29,389				-87,357
CHANGE IN NET ASSETS	250,349	-73,371		260,591		145,004
FUND BALANCE	395,991	72,271				145,642

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<u>OPERATION & MAINTENANCE- RESTRICTED</u>	<u>2021-2022</u> <u>YTD</u>	<u>2021-2022</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2020-2021</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2020-2021</u> <u>Total</u>
Revenues						
Local Governmental Sources	453,601	825,000	54.9%	443,276	2.3%	5,523,653
Investment Revenue	303	50,000	.6%	8,671	-96.4%	17,559
Other Revenues	15,733	60,000	26.2%		26.2%	22,161
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TOTALS	469,639	935,000	50.2%	451,948	3.9%	5,563,373
Expenditures						
Contractual Services	48,802			36,791	32.6%	333,705
General Materials and Supplies	124,854	300,000	41.6%	158,257	-21.1%	128,207
Fixed Charges						1,250
Capital Outlay	893,688	5,590,000	15.9%	404,907	120.7%	2,760,664
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TOTALS	1,067,345	5,890,000	18.1%	599,957	77.9%	3,223,828
Transfers						
Transfers to Other Funds						125,000
Transfers From Other Funds						-125,000
CHANGE IN NET ASSETS	-597,706	-4,955,000		-148,009		2,339,545
FUND BALANCE	3,879,118	-478,175				4,476,824

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<u>BOND AND INTEREST FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Local Governmental Sources	1,203,148	1,866,300	64.4%	931,451	29.1%	1,873,096
Investment Revenue		10,000	0.0%	6,764		7,951
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TOTALS	1,203,148	1,876,300	64.1%	938,215	28.2%	1,881,048
Expenditures						
Contractual Services	750	750	100.0%	750	0.0%	750
Fixed Charges	70,400	1,865,800	3.7%	103,500	-31.9%	1,838,172
Other Expenditures		100	0.0%			30
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TOTALS	71,150	1,866,650	3.8%	104,250	-31.7%	1,838,952
CHANGE IN NET ASSETS	1,131,998	9,650	3.8%	833,965	-31.7%	42,096
FUND BALANCE	2,080,842	958,493				948,843

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<u>AUXILIARY ENTERPRISES FUND</u>	2021-2022 <u>YTD</u>	2021-2022 <u>Budget</u>	YTD / <u>Budget %</u>	2020-2021 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2020-2021 <u>Total</u>
Revenues						
Federal Governmental Sources	10,675	195,626	5.4%	53,199	-79.9%	108,527
Student Tuition and Fees	296,609	320,000	92.6%	276,842	7.1%	300,133
Sales and Service	51,430	329,585	15.6%	2,129	315.3%	11,310
Facilities Revenue	17,252	30,000	57.5%	18,453	-6.5%	22,910
Investment Revenue	15	1,000	1.5%	467	-96.7%	539
Other Revenues	1,174,976	2,525,500	46.5%	1,209,589	-2.8%	2,442,066
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TOTALS	1,550,959	3,401,711	45.5%	1,560,681	-6%	2,885,487
Expenditures						
Salaries	91,258	193,884	47.0%	66,756	36.7%	180,742
Employee Benefits	13,067	26,641	49.0%	12,048	8.4%	30,424
Contractual Services	1,237,277	2,831,759	43.6%	1,189,566	4.0%	2,490,838
General Materials and Supplies	80,692	253,458	31.8%	22,610	256.8%	47,343
Conference & Meeting	49,162	80,093	61.3%	3,115	477.8%	82,648
Fixed Charges	226	7,200	3.1%		3.1%	7,477
Capital Outlay	21,744				0.0%	
Other Expenditures						
Provision for Contingencies		75,000	0.0%			
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TOTALS	1,493,428	3,468,035	43.0%	1,294,097	15.4%	2,839,474
Transfers						
Transfers to Other Funds		93,775				
Transfers From Other Funds		-96,575				-17,383
CHANGE IN NET ASSETS	57,530	-63,524		266,583		63,396
FUND BALANCE	358,906	237,851				301,376

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<u>RESTRICTED PURPOSES FUND</u>	<u>2021-2022</u> <u>YTD</u>	<u>2021-2022</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2020-2021</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2020-2021</u> <u>Total</u>
Revenues						
State Governmental Sources	631,299	768,926	82.1%	304,096	107.6%	7,830,114
Federal Governmental Sources	1,498,961	10,168,476	14.7%	1,905,220	-21.3%	6,254,773
Other Revenues	38,130	5,638,510	.6%	65,155	-41.4%	83,300
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TOTALS	2,168,390	16,575,912	13.0%	2,274,472	-4.6%	14,168,188
Expenditures						
Salaries	535,589	1,299,124	41.2%	637,284	-15.9%	1,229,228
Employee Benefits	132,476	5,717,631	2.3%	154,113	-14.0%	6,689,236
Contractual Services	210,555	19,362	087.4%	186,099	13.1%	606,465
General Materials and Supplies	221,126	138,484	159.6%	172,902	27.8%	648,677
Conference & Meeting	55,727	66,573	83.7%	17,512	218.2%	28,079
Fixed Charges				127		127
Utilities	1,770				0.0%	590
Capital Outlay	68,607			18,212	276.7%	45,755
Other Expenditures	2,181,661	9,330,538	23.3%	2,096,395	4.0%	4,791,305
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TOTALS	3,407,514	16,571,712	20.5%	3,282,646	3.8%	14,039,465
Transfers						
Transfers to Other Funds	7,194	47,891	15.0	31,164	-76.9	138,551
Transfers From Other Funds	-7,194	-47,891	15.0	-31,164	-76.9	-237,458
INDIRECT COST RECOVERY						
INDIRECT COST EXPENSE	635			75	746.6	3,145
INDIRECT COST EXPENSE	18,740	4,200	446.2	7,432	446.2	15,326
CHANGE IN NET ASSETS	-1,258,499		461.3	-1,015,681	446.2	209,157
FUND BALANCE	-1,131,822	126,677				126,677

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<u>WORKING CASH FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Investment Revenue		30,000	0.0%	8,688		9,664
TOTALS	-----	-----	-----	-----	-----	-----
		30,000	0.0%	8,688		9,664
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-28,173
CHANGE IN NET ASSETS		60,000		8,688		37,837
FUND BALANCE	2,371,715	2,431,715				2,371,715

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<u>TRUST AND AGENCY FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Federal Governmental Sources						800
Investment Revenue				181		189
Other Revenues	28,883			7,782	271.1%	10,448
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TOTALS	28,883			7,963	262.6%	11,437
Expenditures						
Contractual Services	2,500			750	233.3%	2,500
General Materials and Supplies	3,592			2,088	72.0%	5,679
Conference & Meeting	1,005				0.0%	758
Other Expenditures				3,723		5,564
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TOTALS	7,098			6,561	8.1%	14,502
CHANGE IN NET ASSETS	21,785			1,402	8.1%	-3,064
FUND BALANCE	92,435	70,650				70,650

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<u>AUDIT FUND</u>	<u>2021-2022 YTD</u>	<u>2021-2022 Budget</u>	<u>YTD / Budget %</u>	<u>2020-2021 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2020-2021 Total</u>
Revenues						
Local Governmental Sources	18,756	49,250	38.0%	29,598	-36.6%	53,971
Investment Revenue		500	0.0%	62		69
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TOTALS	18,756	49,750	37.7%	29,661	-36.7%	54,040
Expenditures						
Salaries				1,944		-16
Employee Benefits				521		
Contractual Services	31,100	47,000	66.1%	40,810	-23.7%	44,250
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TOTALS	31,100	47,000	66.1%	43,276	-28.1%	44,233
CHANGE IN NET ASSETS	-12,343	2,750	66.1%	-13,615	-28.1%	9,806
FUND BALANCE	986	16,080				13,330

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<u>LIABILITY, PROTECTION & SETTLEMENT</u>	2021-2022 <u>YTD</u>	2021-2022 <u>Budget</u>	YTD / <u>Budget %</u>	2020-2021 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2020-2021 <u>Total</u>
Revenues						
Local Governmental Sources	49,642	239,000	20.7%	65,624	-24.3%	109,919
Federal Governmental Sources						5,544
Investment Revenue	48	45,000	.1%	-3,114	101.5%	12,173
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TOTALS	49,690	284,000	17.5%	62,509	-20.5%	127,637
Expenditures						
Salaries	173,322	375,771	46.1%	150,069	15.4%	337,210
Employee Benefits	107,264	252,182	42.5%	96,687	10.9%	254,968
Contractual Services	122,560	297,000	41.2%	128,972	-4.9%	183,658
General Materials and Supplies	8,295	17,400	47.6%	21,953	-62.2%	11,084
Conference & Meeting	2,309	38,000	6.0%	11,216	-79.4%	13,775
Fixed Charges	142,264	160,000	88.9%	132,165	7.6%	132,648
Utilities	572	1,500	38.1%	395	44.9%	721
Provision for Contingencies		30,000	0.0%			
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TOTALS	556,589	1,171,853	47.5%	541,460	2.7%	934,066
CHANGE IN NET ASSETS	-506,898	-887,853	47.5%	-478,951	2.7%	-806,429
FUND BALANCE	2,214,312	1,833,358				2,721,211