

STATE OF ILLINOIS  
COMMUNITY COLLEGE DISTRICT 501

Annual Budget for Fiscal Year 2022

Kaskakia College, Community College District 501  
27210 College Road  
Centralia IL 62801

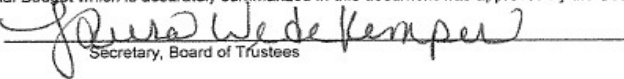
KASKASKIA COLLEGE,  
COMMUNITY COLLEGE DISTRICT #501

Kaskaskia College  
Community College District #501

SUMMARY OF FISCAL YEAR 2022 BUDGET BY FUND

	General		Special Revenue			Debt Service	Capital Projects	Proprietary Fund	Total
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection, & Settlement Fund	Bond and Interest Fund	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund	
Beginning Fund Balance	\$ 12,673,229	\$ 96,022	\$ 66,382	\$ 102,232	\$ 3,355,595	\$ 165,719	\$ 2,199,040	\$ 34,678	\$ 18,692,897
Budgeted Revenues	\$ 23,794,663	\$ 1,426,600	\$ 21,893,765	\$ 60,000	\$ 1,700,700	\$ 2,540,354	\$ 903,600	\$ 417,400	\$ 52,737,082
Budgeted Expenditures	\$ 22,816,671	\$ 2,546,964	\$ 21,893,765	\$ 60,000	\$ 2,630,502	\$ 2,644,952	\$ 948,706	\$ 1,353,957	\$ 54,895,517
Budgeted Transfers from (to) Other Funds	\$ (2,130,000)	\$ 1,120,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 935,000	\$ -
Budgeted Ending Balance	\$ 11,521,221	\$ 95,658	\$ 66,382	\$ 102,232	\$ 2,425,793	\$ 136,121	\$ 2,153,934	\$ 33,121	\$ 16,534,462

The Official Budget which is accurately summarized in this document was approved by the Board of Trustees on September 27, 2021

ATTEST:   
Secretary, Board of Trustees

SUMMARY OF FISCAL YEAR 2022 ESTIMATED REVENUES

District: Kaskaskia College	District No.: 501	Year Ended: 2022	
	Education Fund	Operations and Maintenance Fund	Total Operating Funds
<b>OPERATING REVENUES BY SOURCE</b>			
<i>Local Government</i>			
Local Taxes	\$ 3,900,017	\$ 1,354,800	\$ 5,254,817
Corporate Personal Property			
Replacement Taxes	\$ 500,000	\$ -	\$ 500,000
Chargeback Revenue		\$ -	\$ -
Other (List)			
TIF Distributions	\$ 45,000	\$ -	\$ 45,000
<b>TOTAL LOCAL GOVERNMENT</b>	<b>\$ 4,445,017</b>	<b>\$ 1,354,800</b>	<b>\$ 5,799,817</b>
<i>State Government</i>			
ICCB Base Operating Grants	\$ 2,549,800	\$ -	\$ 2,549,800
ICCB Equalization Grants	\$ 4,468,890	\$ -	\$ 4,468,890
ICCB-Career and Technical Education	\$ 350,000	\$ -	\$ 350,000
ICCB-Adult Education	\$ -	\$ -	\$ -
Other (List)			
Department of Corrections	\$ 44,862	\$ -	\$ 44,862
Workforce Equity Initiative	\$ 35,000		
Innovative Bridge & Transition Program	\$ 21,243		
Small College Grant	\$ 32,258		\$ 32,258
<b>TOTAL STATE GOVERNMENT</b>	<b>\$ 7,502,054</b>	<b>\$ -</b>	<b>\$ 7,445,810</b>
<i>Federal Government</i>			
Dept. of Education	\$ 783,465	\$ -	\$ 783,465
Dept. of Labor	\$ -	\$ -	\$ -
Dept. of Health and Human Services	\$ -	\$ -	\$ -
Other (List)			
National Science Foundation	\$ -	\$ -	\$ -
<b>TOTAL FEDERAL GOVERNMENT</b>	<b>\$ 783,465</b>	<b>\$ -</b>	<b>\$ 783,465</b>
<i>Student Tuition and Fees</i>			
Tuition	\$ 9,194,470	\$ -	\$ 9,194,470
Fees	\$ 1,751,638	\$ -	\$ 1,751,638
Other Student Assessments	\$ -	\$ -	\$ -
	<b>\$ 10,946,108</b>	<b>\$ -</b>	<b>\$ 10,946,108</b>
<i>Other Sources</i>			
Sales and Service Fees	\$ 85,300	\$ -	\$ 85,300
Facilities Revenue	\$ 20,020	\$ 71,800	\$ 91,820
Investment Revenue	\$ 7,500	\$ -	\$ 7,500
Nongovernmental Grants	\$ -	\$ -	\$ -
Other (List)	\$ 5,200	\$ -	\$ 5,200
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
<b>TOTAL OTHER SOURCES</b>	<b>\$ 118,020</b>	<b>\$ 71,800</b>	<b>\$ 189,820</b>
<b>TOTAL 2022 BUDGETED REVENUE</b>	<b>\$ 23,794,663</b>	<b>\$ 1,426,600</b>	<b>\$ 25,165,020</b>

SUMMARY OF FISCAL YEAR 2022 OPERATING BUDGETED EXPENDITURES

<u>BY PROGRAM</u>	<u>Education Fund</u>	<u>O&amp;M Fund</u>	<u>Total Operating Funds</u>	<u>%</u>
Instruction	\$ 9,902,649	\$ -	\$ 9,902,649	36.0%
Academic Support	\$ 2,795,786	\$ -	\$ 2,795,786	10.2%
Student Services	\$ 1,479,616	\$ -	\$ 1,479,616	5.4%
Public Service/Continuing Education	\$ 23,687	\$ -	\$ 23,687	0.1%
Organized Research	\$ -	\$ -	\$ -	0.0%
Auxiliary Services	\$ -	\$ -	\$ -	0.0%
Operations & Maintenance of Plant	\$ -	\$ 2,546,964	\$ 2,546,964	9.3%
Institutional Support	\$ 4,287,721	\$ -	\$ 4,287,721	15.6%
Scholarships, Student Grants, & Waivers	\$ 4,327,212	\$ -	\$ 4,327,212	15.7%
	<u>\$ 22,816,671</u>	<u>\$ 2,546,964</u>	<u>\$ 25,363,635</u>	<u>92.3%</u>
 INTERFUND TRANSFERS	 \$ 2,130,000	 \$ -	 \$ 2,130,000	 7.7%
<b>TOTAL 2022 BUDGETED EXPENDITURES</b>	<b>\$ 24,946,671</b>	<b>\$ 2,546,964</b>	<b>\$ 27,493,635</b>	<b>100.0%</b>
 <i>Less Nonoperating Items*</i>				
Tuition Chargeback	\$ -	\$ -	\$ -	0.0%
Instructional Service Contracts	\$ 4,287,721	\$ -	\$ 4,287,721	15.6%
<b>ADJUSTED EXPENDITURES</b>	<b>\$ 20,658,950</b>	<b>\$ 2,546,964</b>	<b>\$ 23,205,914</b>	<b>84.4%</b>
 <u>BY OBJECT</u>				
Salaries	\$ 12,370,529	\$ 870,423	\$ 13,240,952	50.2%
Employee Benefits	\$ 2,917,579	\$ 320,987	\$ 3,238,566	12.3%
Contractual Services	\$ 1,318,874	\$ 214,524	\$ 1,533,398	5.8%
General Materials and Supplies	\$ 902,524	\$ 247,523	\$ 1,150,047	4.4%
Travel & Conference/Meeting Expense	\$ 224,338	\$ 1,925	\$ 226,263	0.9%
Fixed Charges	\$ 109,315	\$ 5,900	\$ 115,215	0.4%
Utilities	\$ 46,300	\$ 881,887	\$ 928,187	3.5%
Capital Outlay	\$ 600,000	\$ 3,795	\$ 603,795	2.3%
Other (Scholarships, Grants & Waivers)	\$ 4,327,212	\$ -	\$ 4,327,212	16.4%
Provision for Contingency	\$ -	\$ -	\$ -	0.0%
	<u>\$ 22,816,671</u>	<u>\$ 2,546,964</u>	<u>\$ 25,363,635</u>	<u>96.2%</u>
 INTERFUND TRANSFERS	 \$ 2,130,000	 \$ (1,120,000)	 \$ 1,010,000	 3.8%
<b>TOTAL 2022 BUDGETED EXPENDITURES</b>	<b>\$ 24,946,671</b>	<b>\$ 1,426,964</b>	<b>\$ 26,373,635</b>	<b>100.0%</b>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

EDUCATION FUND	Appropriations	Totals
<b>INSTRUCTION</b>		
Salaries	\$ 7,831,157	
Employee Benefits	\$ 1,348,911	
Contractual Services	\$ 282,393	
General Materials and Supplies	\$ 381,860	
Travel & Conference/Meeting Expense	\$ 50,788	
Fixed Charges	\$ 7,540	
Utilities	\$ -	
Capital Outlay		
Other	\$ -	
		\$ 9,902,649
<b>ACADEMIC SUPPORT</b>		
Salaries	\$ 1,497,433	
Employee Benefits	\$ 384,768	
Contractual Services	\$ 691,113	
General Materials and Supplies	\$ 87,948	
Travel & Conference/Meeting Expense	\$ 31,299	
Fixed Charges	\$ 61,275	
Utilities	\$ 41,950	
Capital Outlay		
Other	\$ -	
		\$ 2,795,786
<b>STUDENT SERVICES</b>		
Salaries	\$ 1,039,136	
Employee Benefits	\$ 289,983	
Contractual Services	\$ 49,281	
General Materials and Supplies	\$ 65,806	
Travel & Conference/Meeting Expense	\$ 35,410	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
		\$ 1,479,616
<b>PUBLIC SERVICE/CONTINUING EDUCATION</b>		
Salaries	\$ 17,803	
Employee Benefits	\$ 3,634	
Contractual Services	\$ -	
General Materials and Supplies	\$ 2,250	
Travel & Conference/Meeting Expense		
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
		\$ 23,687
<b>ORGANIZED RESEARCH</b>		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services	\$ -	
General Materials and Supplies	\$ -	
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
		\$ -
<b>AUXILIARY SERVICES</b>		
Salaries	\$ -	

FISCAL YEAR 2022 BUDGETED EXPENDITURES

Employee Benefits	\$	-	
Contractual Services	\$	-	
General Materials and Supplies	\$	-	
Travel & Conference/Meeting Expense	\$	-	
Fixed Charges	\$	-	
Utilities	\$	-	
Capital Outlay	\$	-	
Other	\$	-	
			\$ -
<b>OPERATION AND MAINTENANCE OF PLANT</b>			
Salaries	\$	-	
Employee Benefits	\$	-	
Contractual Services	\$	-	
General Materials and Supplies	\$	-	
Travel & Conference/Meeting Expense	\$	-	
Fixed Charges	\$	-	
Utilities	\$	-	
Capital Outlay			
Other	\$	-	
			\$ -
<b>INSTITUTIONAL SUPPORT</b>			
Salaries	\$	1,985,000	
Employee Benefits	\$	890,283	
Contractual Services	\$	296,087	
General Materials and Supplies	\$	364,660	
Travel & Conference/Meeting Expense	\$	106,841	
Fixed Charges	\$	40,500	
Utilities	\$	4,350	
Capital Outlay	\$	600,000	
Other	\$	-	
Provision for Contingency	\$	-	
			\$ 4,287,721
<b>SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS</b>			
Salaries	\$	-	
Employee Benefits	\$	-	
Contractual Services	\$	-	
General Materials and Supplies	\$	-	
Travel & Conference/Meeting Expense	\$	-	
Fixed Charges	\$	-	
Utilities	\$	-	
Capital Outlay	\$	-	
Other (Waivers)	\$	4,327,212	
			\$ 4,327,212
<b>TOTAL EXPENDITURES</b>			\$ 22,816,671
<b>INTERFUND TRANSFERS</b>			
Transfer from Education Fund to Bond	\$	75,000	
Transfer from Education Fund to Operations & Maintenance Fund	\$	1,120,000	
Transfer from Education Fund to Auxiliary Fund	\$	935,000	
			\$ 2,130,000
<b>GRAND TOTAL</b>			<u><u>\$ 24,946,671</u></u>



FISCAL YEAR 2022 BUDGETED REVENUES

OPERATIONS AND MAINTENANCE (RESTRICTED)	Revenues	Totals
Local Governmental Sources	\$ 903,200	\$ 903,200
Federal Government Sources	\$ -	\$ -
Other Sources		
Student Tuition and Fees	\$ -	
Sales and Service Fees	\$ -	
Facilities Revenue	\$ -	
Investment Revenue	\$ 400	
Nongovernmental Gifts, Scholarships Grants and Bequests		
Other - Misc		
Other - CDB		
		\$ 400
INTERFUND TRANSFERS		\$ -
<b>GRAND TOTAL</b>		<b>\$ 903,600</b>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

OPERATIONS AND MAINTENANCE (RESTRICTED)	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services		
General Materials and Supplies		
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ 948,706	
Other	\$ -	
Provision for Contingency	\$ -	
		\$ 948,706
INTERFUND TRANSFERS		\$ -
<b>GRAND TOTAL</b>		<b>\$ 948,706</b>



FISCAL YEAR 2022 BUDGETED REVENUES

AUXILIARY ENTERPRISES FUND	Revenues	Totals
Sales and Service Fee Sources	\$ 319,400	
Investment Revenue Sources	\$ -	
Nongovernmental Gifts, Grants, and Bequests Sources		
Coronavirus Stimulus Revenue	\$ 90,000	
Other Sources -Child Nutrition	\$ 8,000	
		\$ 417,400
INTERFUND TRANSFERS	\$ 1,000,000	\$ 1,000,000
<b>GRAND TOTAL</b>		<b>\$ 1,417,400</b>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

AUXILIARY ENTERPRISES FUND	Appropriations	Totals
STUDENT SERVICES		
Salaries	\$ 594,406	
Employee Benefits	\$ 164,394	
Contractual Services	\$ 130,315	
General Materials and Supplies	\$ 230,487	
Travel & Conference/Meeting Expense	\$ 90,955	
Fixed Charges	\$ 200	
Utilities	\$ -	
Capital Outlay	\$ -	
Other (Specify) - Scholarships, Grants & Waivers	\$ 143,200	
		\$ 1,353,957
INTERFUND TRANSFERS		\$ (935,000)
<b>GRAND TOTAL</b>		<b>\$ 418,957</b>

FISCAL YEAR 2022 BUDGETED REVENUES

BOND AND INTEREST FUND	Revenues	Totals
Local Governmental Sources		
Local Taxes	\$ 2,402,624	
Corporate Personal Property		
Replacement Taxes (CPPRT)	\$ -	
Chargeback Revenue	\$ -	
Other (Specify)	\$ -	
	<hr/>	\$ 2,402,624
State Sources	\$ -	\$ -
Other Sources		
Investment Revenue		
Other (Specify) (Mandatory Student Fee-Alternate		
Revenue Bond-Fitness Center)	\$ 137,730	
	<hr/>	\$ 137,730
TOTAL REVENUE		<hr/> \$ 2,540,354
INTERFUND TRANSFERS		\$ 75,000
<b>GRAND TOTAL</b>		<hr/> <b>\$ 2,615,354</b> <hr/>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

BOND AND INTEREST FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Debt Principal Retirement	\$ 1,965,000	
Interest (on Bonds)	\$ 678,952	
Other Fixed Charges (Specify) (Amortization on		
refunding; misc fees)	\$ 1,000	
	<hr/>	\$ 2,644,952
INTERFUND TRANSFERS		\$ (75,000)
<b>GRAND TOTAL</b>		<hr/> <b>\$ 2,569,952</b> <hr/>

FISCAL YEAR 2022 BUDGETED REVENUES

RESTRICTED PURPOSES FUND	Revenues	Totals
Local Government Sources	\$ -	-
State Governmental Sources		
ICCB Special Initiative Grant (Adult Ed-State)	\$ 65,605	
Other ICCB Grants (PIG)		
Department of Corrections	\$ 536,756	
IBHE Grants (IL Coop Work Study)	\$ 10,088	
Department of Veterans Affairs	\$ -	
Illinois Student Assistance Commission	\$ -	
OPEB / Retiree Health Ins	\$ 65,000	
Other Illinois Governmental Sources	\$ 502,947	
SURS/OPEB on behalf	\$ 8,500,000	
	\$	9,680,396
Federal Governmental Sources		
Department of Education	\$ 12,213,369	
Department of Labor	\$ -	
Department of Health & Human Services	\$ -	
Other Federal Governmental Sources	\$ -	
	\$	12,213,369
Other Sources		
Student Tuition and Fees	\$ -	
Sales and Service Fees	\$ -	
Facilities Revenue	\$ -	
Investment Revenue	\$ -	
Non-Governmental Gifts, Scholarships, Grants, and Bequests	\$ -	
Other Revenue	\$ -	
	-	
INTERFUND TRANSFERS		
<b>GRAND TOTAL</b>	<b>\$</b>	<b>21,893,765</b>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND (06)	Appropriations	Totals
<b>INSTRUCTION</b>		
Salaries	\$ 273,022	
Employee Benefits	\$ 88,585	
Contractual Services	\$ 11,100	
General Materials and Supplies	\$ 31,006	
Travel & Conference/Meeting Expense	\$ 5,246	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
	\$	408,959
<b>ACADEMIC SUPPORT</b>		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services	\$ -	
General Materials and Supplies	\$ -	
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
	\$	-
<b>STUDENT SERVICES</b>		
Salaries	\$ 305,862	
Employee Benefits	\$ 118,025	
Contractual Services	\$ 142,093	
General Materials and Supplies	\$ 89,045	
Travel & Conference/Meeting Expense	\$ 70,992	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ 120,605	
Other - Waivers	\$ 392,053	
	\$	1,238,676
<b>PUBLIC SERVICE/CONTINUING EDUCATION</b>		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services	\$ -	
General Materials and Supplies	\$ -	
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
	\$	-
<b>ORGANIZED RESEARCH</b>		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services	\$ -	
General Materials and Supplies	\$ -	
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
	\$	-

FISCAL YEAR 2022 BUDGETED EXPENDITURES

RESTRICTED PURPOSES FUND (06)	Appropriations	Totals
<b>AUXILIARY SERVICES</b>		
Salaries	\$ 1,943	
Employee Benefits	\$ 737	
Contractual Services		
General Materials and Supplies	\$ 2,685	
Travel & Conference/Meeting Expense	\$ 1,250	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ 4,030	
Other - Waivers	\$ 64,512	
		\$ 75,156
<b>OPERATION AND MAINTENANCE OF PLANT</b>		
Salaries	\$ -	
Employee Benefits	\$ -	
Contractual Services	\$ -	
General Materials and Supplies	\$ -	
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ -	
Utilities	\$ -	
Capital Outlay	\$ -	
Other	\$ -	
		\$ -
<b>INSTITUTIONAL SUPPORT</b>		
Salaries	\$ 140,025	
Employee Benefits	\$ 62,666	
OPEB / Retiree Health Ins	\$ 65,000	
Contractual Services	\$ 20,000	
General Materials and Supplies	\$ 2,500	
Travel & Conference/Meeting Expense	\$ 2,000	
Fixed Charges	\$ 5,000	
Utilities	\$ -	
Capital Outlay	\$ -	
Other (SURS/OPEB on behalf)	\$ 8,500,000	
Provision for Contingency	\$ -	
		\$ 8,797,190
<b>SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS</b>		
Salaries	\$ 50,000	
Employee Benefits	\$ -	
Contractual Services	\$ 265,723	
General Materials and Supplies	\$ 82,851	
Travel & Conference/Meeting Expense	\$ -	
Fixed Charges	\$ 2,000	
Utilities	\$ -	
Capital Outlay	\$ 3,142,659	
Other	\$ 7,830,550	
Financial Aid		
		\$ 11,373,783
<b>INTERFUND TRANSFERS</b>		
		\$ -
<b>GRAND TOTAL</b>		<b>\$ 21,893,764</b>

FISCAL YEAR 2022 BUDGETED REVENUES

AUDIT FUND	Revenues	Totals
Local Governmental Sources		
Local Taxes	\$ 60,000	
Chargeback Revenue	\$ -	
Other (Specify)	\$ -	
	<hr/>	\$ 60,000
Other Sources		
Investment Revenue	\$ -	
Other (Specify)	\$ -	
	<hr/>	\$ -
<b>GRAND TOTAL</b>		<b><u><u>\$ 60,000</u></u></b>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

AUDIT FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Contractual Services		
Audit Services	\$ 60,000	
Consultants	\$ -	
Architectural Services	\$ -	
Maintenance Services	\$ -	
Legal Services	\$ -	
Office Services	\$ -	
Instructional Service Contracts	\$ -	
Other Contractual Services	\$ -	
Other (Specify)	\$ -	
	<hr/>	\$ 60,000
<b>GRAND TOTAL</b>		<b><u><u>\$ 60,000</u></u></b>

FISCAL YEAR 2022 BUDGETED REVENUES

LIABILITY, PROTECTION AND SETTLEMENT FUND	Revenues	Totals
Local Governmental Sources		
Local Taxes	\$ 1,700,000	
Chargeback Revenue	\$ -	
Other (Specify)	\$ -	
		\$ 1,700,000
Other Sources		
Investment Revenue	\$ 700	
Other (Specify)	\$ -	
		\$ 700.00
<b>GRAND TOTAL</b>		<b>\$ 1,700,700</b>

FISCAL YEAR 2022 BUDGETED EXPENDITURES

LIABILITY, PROTECTION AND SETTLEMENT FUND	Appropriations	Totals
INSTITUTIONAL SUPPORT		
Salaries	\$ 1,034,163	
Employee Benefits	\$ 509,044	
Contractual Services	\$ 570,780	
General Materials and Supplies	\$ 63,965	
Travel & Conference/Meeting Expense	\$ 14,200	
Fixed Charges	\$ 397,600	
Utilities	\$ 2,300	
Capital Outlay	\$ 38,450	
Other	\$ -	
		\$ 2,630,502
<b>GRAND TOTAL</b>		<b>\$ 2,630,502</b>