

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

<u>OPERATING FUNDS</u>	<u>2023-2024</u> <u>YTD</u>	<u>2023-2024</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2022-2023</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2022-2023</u> <u>Total</u>
Revenues						
Local Governmental Sources	2,842,538	6,281,154	45.2%	2,646,673	7.4%	6,070,588
State Governmental Sources	1,005,453	2,790,554	36.0%	1,025,057	-1.9%	3,311,346
Federal Governmental Sources		1,000	0.0%	146,803		151,632
Student Tuition and Fees	2,632,293	5,204,215	50.5%	2,453,161	7.3%	4,880,228
Sales and Service	348,833	848,194	41.1%	56,384	518.6%	473,479
Facilities Revenue	13,553	31,625	42.8%	12,067	12.3%	42,408
Investment Revenue	10,245	250,000	4.1%	-138,660	107.3%	231,937
Other Revenues	51,293	4,900	046.8%	25,600	100.3%	36,461
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TOTALS	6,904,211	15,411,642	44.8%	6,227,089	10.8%	15,198,083
Expenditures						
Salaries	2,361,086	9,919,603	23.8%	2,085,300	13.2%	8,823,105
Employee Benefits	577,817	1,955,977	29.5%	567,501	1.8%	1,632,726
Contractual Services	404,116	1,210,896	33.3%	213,766	89.0%	1,093,064
General Materials and Supplies	295,121	903,438	32.6%	251,164	17.5%	716,783
Conference & Meeting	67,617	395,246	17.1%	45,704	47.9%	224,155
Fixed Charges	53,081	134,400	39.5%	2	073.3%	83,183
Utilities	75,336	369,700	20.3%	54,911	37.2%	258,931
Capital Outlay				22,727		5,256
Other Expenditures	342,936	740,100	46.3%	349,758	-1.9%	881,154
Provision for Contingencies						
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TOTALS	4,177,113	15,629,360	26.7%	3,590,836	16.3%	13,718,360
Transfers						
Transfers to Other Funds		280,000				216,188
Transfers From Other Funds						
INDIRECT COST RECOVERY	-15,647	-106,220	14.7	-25,185	-37.8	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,742,746	-431,498	-7.3	2,661,438		1,340,473
FUND BALANCE	14,384,263	11,210,019				11,641,517

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<u>EDUCATION FUND</u>	<u>2023-2024</u> <u>YTD</u>	<u>2023-2024</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2022-2023</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2022-2023</u> <u>Total</u>
Revenues						
Local Governmental Sources	2,541,516	5,604,667	45.3%	2,373,484	7.0%	5,436,308
State Governmental Sources	912,660	2,516,010	36.2%	919,464	-.7%	2,972,507
Federal Governmental Sources		1,000	0.0%	131,107		135,936
Student Tuition and Fees	2,393,444	4,727,581	50.6%	2,227,009	7.4%	4,430,373
Sales and Service	348,833	848,194	41.1%	56,384	518.6%	471,693
Investment Revenue	10,245	250,000	4.1%	-136,659	107.5%	229,945
Other Revenues	49,167	4,400	117.4%	25,533	92.5%	36,122
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TOTALS	6,255,869	13,951,852	44.8%	5,596,325	11.7%	13,712,887
Expenditures						
Salaries	2,153,694	9,214,450	23.3%	1,899,942	13.3%	8,185,104
Employee Benefits	509,384	1,749,117	29.1%	505,330	.8%	1,455,912
Contractual Services	378,433	1,133,646	33.3%	204,390	85.1%	1,023,826
General Materials and Supplies	243,850	795,438	30.6%	224,904	8.4%	615,902
Conference & Meeting	67,617	394,746	17.1%	45,704	47.9%	223,913
Fixed Charges	52,151	134,400	38.8%	2	159.2%	83,183
Utilities	1,232	2,700	45.6%	742	65.9%	3,202
Capital Outlay				17,471		
Other Expenditures	342,936	740,100	46.3%	349,758	-1.9%	881,154
Provision for Contingencies						
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TOTALS	3,749,300	14,164,597	26.4%	3,248,246	15.4%	12,472,199
Transfers						
Transfers to Other Funds		280,000				184,984
Transfers From Other Funds						
INDIRECT COST RECOVERY	-15,647	-106,220	14.7	-25,185	-37.8	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,522,216	-426,525	-7.3	2,373,263		1,132,643
FUND BALANCE	13,753,585	10,804,844				11,231,369

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<u>OPERATION AND MAINTENANCE FUND</u>	2023-2024 <u>YTD</u>	2023-2024 <u>Budget</u>	YTD / <u>Budget %</u>	2022-2023 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2022-2023 <u>Total</u>
Revenues						
Local Governmental Sources	301,021	676,487	44.5%	273,188	10.1%	634,279
State Governmental Sources	92,792	274,544	33.8%	105,593	-12.1%	338,838
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	238,849	476,634	50.1%	226,151	5.6%	449,854
Sales and Service						1,786
Facilities Revenue	13,553	31,625	42.8%	12,067	12.3%	42,408
Investment Revenue				-2,000		1,992
Other Revenues	2,125	500	425.1%	67	063.3%	338
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TOTALS	648,342	1,459,790	44.4%	630,764	2.7%	1,485,195
Expenditures						
Salaries	207,392	705,153	29.4%	185,357	11.8%	638,001
Employee Benefits	68,432	206,860	33.0%	62,171	10.0%	176,814
Contractual Services	25,683	77,250	33.2%	9,375	173.9%	69,237
General Materials and Supplies	51,271	108,000	47.4%	26,260	95.2%	100,880
Conference & Meeting		500	0.0%			242
Fixed Charges	930				0.0%	
Utilities	74,103	367,000	20.1%	54,168	36.8%	255,729
Capital Outlay				5,256		5,256
Provision for Contingencies						
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TOTALS	427,812	1,464,763	29.2%	342,589	24.8%	1,246,161
Transfers						
Transfers to Other Funds						31,204
Transfers From Other Funds						
CHANGE IN NET ASSETS	220,529	-4,973		288,174		207,830
FUND BALANCE	630,677	405,175				410,148

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<u>OPERATION & MAINTENANCE- RESTRICTED</u>	<u>2023-2024</u> <u>YTD</u>	<u>2023-2024</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2022-2023</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2022-2023</u> <u>Total</u>
Revenues						
Local Governmental Sources	365,423	762,500	47.9%	404,808	-9.7%	853,238
State Governmental Sources		175,000	0.0%			200,000
Investment Revenue	67,809			14,548	366.1%	183,096
Other Revenues		2,358,750	0.0%	43,139		152,869
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TOTALS	433,232	3,296,250	13.1%	462,496	-6.3%	1,389,204
Expenditures						
Contractual Services	20,895	109,900	19.0%	52,619	-60.2%	205,306
General Materials and Supplies	119,565	246,675	48.4%	8,948	236.1%	215,711
Conference & Meeting						139
Fixed Charges						5,380
Capital Outlay	504,525	7,682,250	6.5%	289,588	74.2%	1,734,904
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TOTALS	644,985	8,038,825	8.0%	351,156	83.6%	2,161,441
Transfers						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
CHANGE IN NET ASSETS	-211,752	-4,742,575		111,339		-772,237
FUND BALANCE	7,011,724	2,480,902				7,223,477

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<u>BOND AND INTEREST FUND</u>	2023-2024 <u>YTD</u>	2023-2024 <u>Budget</u>	YTD / <u>Budget %</u>	2022-2023 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2022-2023 <u>Total</u>
Revenues						
Local Governmental Sources	917,429	1,997,685	45.9%	5,454,169	-83.1%	6,559,204
Investment Revenue				-6,254		-10
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TOTALS	917,429	1,997,685	45.9%	5,447,914	-83.1%	6,559,193
Expenditures						
Contractual Services	1,050	2,200	47.7%	55,900	-98.1%	56,050
Fixed Charges	190,268	1,997,685	9.5%	4,686,818	-95.9%	6,662,074
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TOTALS	191,318	1,999,885	9.5%	4,742,718	-95.9%	6,718,124
CHANGE IN NET ASSETS	726,110	-2,200	9.5%	705,196	-95.9%	-158,930
FUND BALANCE	1,639,651	911,341				913,541

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2023-2024</u> <u>YTD</u>	<u>2023-2024</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2022-2023</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2022-2023</u> <u>Total</u>
Revenues						
Federal Governmental Sources				12,319		12,319
Student Tuition and Fees	178,995	347,133	51.5%	173,886	2.9%	345,261
Sales and Service	138,408	477,075	29.0%	114,159	21.2%	360,741
Facilities Revenue	1,306	20,000	6.5%	12,131	-89.2%	18,926
Investment Revenue	45	100	45.0%	-1,883	102.3%	2,303
Other Revenues	840,848	2,732,386	30.7%	854,940	-1.6%	2,495,451
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TOTALS	1,159,603	3,576,694	32.4%	1,165,554	-.5%	3,235,004
Expenditures						
Salaries	84,681	276,822	30.5%	69,381	22.0%	263,026
Employee Benefits	14,983	43,144	34.7%	13,926	7.5%	37,999
Contractual Services	874,530	3,033,795	28.8%	861,176	1.5%	2,708,153
General Materials and Supplies	121,127	252,042	48.0%	74,983	61.5%	235,764
Conference & Meeting	47,809	196,270	24.3%	22,596	111.5%	142,939
Fixed Charges	1,073	11,500	9.3%	-100	173.5%	17,272
Capital Outlay		6,000	0.0%			5,432
Other Expenditures	30				0.0%	
Provision for Contingencies						
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TOTALS	1,144,235	3,819,573	29.9%	1,041,964	9.8%	3,410,587
Transfers						
Transfers to Other Funds				400		1,275
Transfers From Other Funds		-250,000				-184,984
CHANGE IN NET ASSETS	15,368	7,121		123,189		8,125
FUND BALANCE	406,314	398,067				390,946

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<u>RESTRICTED PURPOSES FUND</u>	<u>2023-2024</u> <u>YTD</u>	<u>2023-2024</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2022-2023</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2022-2023</u> <u>Total</u>
Revenues						
State Governmental Sources	557,925	2,300,842	24.2%	946,789	-41.0%	4,768,367
Federal Governmental Sources	1,407,647	3,690,539	38.1%	273,862	414.0%	3,702,437
Other Revenues	3,590	5,062,767	%	146,148	-97.5%	293,913
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TOTALS	1,969,163	11,054,148	17.8%	1,366,800	44.0%	8,764,718
Expenditures						
Salaries	295,156	1,164,614	25.3%	315,217	-6.3%	1,137,115
Employee Benefits	88,705	5,214,267	1.7%	74,669	18.8%	2,806,074
Contractual Services	229,461	394,865	58.1%	201,437	13.9%	622,170
General Materials and Supplies	175,556	431,241	40.7%	77,593	126.2%	506,115
Conference & Meeting	21,300	78,028	27.3%	42,582	-49.9%	95,172
Utilities	2,360				0.0%	1,157
Capital Outlay	39,819	173,426	22.9%	58,773	-32.2%	350,534
Other Expenditures	1,869,238	3,531,487	52.9%	1,842,960	1.4%	3,133,247
Provision for Contingencies						
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TOTALS	2,721,599	10,987,928	24.7%	2,613,234	4.1%	8,651,588
Transfers						
Transfers to Other Funds	612	47,891	1.2	50,522	-98.7	78,919
Transfers From Other Funds	-612	-47,891	1.2	-50,522	-98.7	-78,919
INDIRECT COST EXPENSE	530	40,940	1.2	2,970	-82.1	5,385
INDIRECT COST EXPENSE	15,117	25,280	59.8	22,215	59.8	71,554
CHANGE IN NET ASSETS	-768,083		23.6	-1,271,619	59.8	36,190
FUND BALANCE	-764,576	3,507				3,507

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<u>WORKING CASH FUND</u>	<u>2023-2024 YTD</u>	<u>2023-2024 Budget</u>	<u>YTD / Budget %</u>	<u>2022-2023 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2022-2023 Total</u>
Revenues						
Investment Revenue		60,000	0.0%	-7,894		15,644
TOTALS	-----	-----	-----	-----	-----	-----
		60,000	0.0%	-7,894		15,644
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-31,204
CHANGE IN NET ASSETS		90,000		-7,894		46,848
FUND BALANCE	2,385,393	2,475,393				2,385,393

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<u>TRUST AND AGENCY FUND</u>	<u>2023-2024 YTD</u>	<u>2023-2024 Budget</u>	<u>YTD / Budget %</u>	<u>2022-2023 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2022-2023 Total</u>
Revenues						
Investment Revenue				-154		254
Other Revenues	19,541	47,425	41.2%	26,030	-24.9%	42,601
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TOTALS	19,541	47,425	41.2%	25,876	-24.4%	42,855
Expenditures						
Contractual Services	3,000	2,600	115.3%	750	300.0%	4,100
General Materials and Supplies	1,957	27,290	7.1%	989	97.9%	12,725
Conference & Meeting	3,650	7,095	51.4%	1,406	159.5%	6,022
Fixed Charges	54	1,420	3.8%		3.8%	1,395
Other Expenditures		2,150	0.0%	222		-16
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TOTALS	8,662	40,555	21.3%	3,368	157.1%	24,226
Transfers						
Transfers From Other Funds				-400		-1,275
CHANGE IN NET ASSETS	10,878	6,870		22,908		19,904
FUND BALANCE	117,072	113,064				106,194

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<u>AUDIT FUND</u>	2023-2024 <u>YTD</u>	2023-2024 <u>Budget</u>	YTD / <u>Budget %</u>	2022-2023 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2022-2023 <u>Total</u>
Revenues						
Local Governmental Sources	24,118	61,500	39.2%	21,185	13.8%	50,113
Investment Revenue				-113		-120
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TOTALS	24,118	61,500	39.2%	21,072	14.4%	49,993
Expenditures						
Contractual Services	25,975	64,500	40.2%		40.2%	46,200
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TOTALS	25,975	64,500	40.2%		40.2%	46,200
CHANGE IN NET ASSETS	-1,856	-3,000	40.2%	21,072	40.2%	3,793
FUND BALANCE	15,573	14,429				17,429

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<u>LIABILITY, PROTECTION & SETTLEMENT</u>	<u>2023-2024</u> <u>YTD</u>	<u>2023-2024</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2022-2023</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2022-2023</u> <u>Total</u>
Revenues						
Local Governmental Sources	209,544	504,750	41.5%	109,790	90.8%	351,743
Investment Revenue	12,463			-1,861	769.4%	33,679
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TOTALS	222,007	504,750	43.9%	107,929	105.7%	385,422
Expenditures						
Salaries	131,373	450,901	29.1%	115,200	14.0%	422,305
Employee Benefits	38,503	279,773	13.7%	26,311	46.3%	263,230
Contractual Services	73,301	238,000	30.8%	73,956	-.8%	142,212
General Materials and Supplies	4,019	19,200	20.9%	6,108	-34.1%	20,626
Conference & Meeting	6,368	9,200	69.2%	857	642.5%	7,488
Fixed Charges	180,681	211,000	85.6%	162,867	10.9%	162,867
Utilities	1,514	4,000	37.8%	1,195	26.6%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
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TOTALS	435,911	1,212,074	35.9%	386,497	12.7%	1,022,241
CHANGE IN NET ASSETS	-213,903	-707,324	35.9%	-278,568	12.7%	-636,818
FUND BALANCE	976,792	483,371				1,190,695