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

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<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	27,047	6,281,154	.4%	188,378	-85.6%	6,070,588
State Governmental Sources		2,790,554	0.0%	197,371		3,064,566
Federal Governmental Sources		1,000	0.0%	146,803		147,347
Student Tuition and Fees	2,399,363	5,204,215	46.1%	2,029,286	18.2%	4,880,228
Sales and Service	64,456	848,194	7.6%	38,808	66.0%	473,479
Facilities Revenue	3,025	31,625	9.5%	2,316	30.5%	42,408
Investment Revenue	1,473	250,000	.5%	100,025	-98.5%	345,192
Other Revenues	2,903	4,900	59.2%	52,083	-94.4%	65,833
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TOTALS	2,498,270	15,411,642	16.2%	2,755,074	-9.3%	15,089,645
Expenditures						
Salaries	-60,348	9,919,603	-.6%	-75,003	-19.5%	8,834,597
Employee Benefits	88,178	1,955,977	4.5%	82,649	6.6%	1,893,526
Contractual Services	59,308	1,210,896	4.9%	31,792	86.5%	1,132,810
General Materials and Supplies	101,431	903,438	11.2%	30,383	233.8%	715,924
Conference & Meeting	12,247	395,246	3.1%	3,541	245.8%	228,320
Fixed Charges	12,670	134,400	9.4%		9.4%	83,183
Utilities	4,330	369,700	1.1%	3,450	25.5%	250,829
Capital Outlay						25,290
Other Expenditures	194,626	740,100	26.3%	146,141	33.1%	739,793
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	412,446	15,629,360	2.6%	222,954	84.9%	13,904,276
Transfers						
Transfers to Other Funds		280,000				
Transfers From Other Funds						
INDIRECT COST RECOVERY		-106,220				-33,039
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,085,823	-431,498		2,532,119		1,218,407
FUND BALANCE	13,605,275	11,087,953				11,519,451

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 REVENUES, EXPENDITURES, AND TRANSFERS  
 AS OF JULY 31

<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>
<b>Revenues</b>						
Local Governmental Sources	24,182	5,604,667	.4%	168,953	-85.6%	5,436,308
State Governmental Sources		2,516,010	0.0%	175,429		2,752,873
Federal Governmental Sources		1,000	0.0%	131,107		131,651
Student Tuition and Fees	2,175,550	4,727,581	46.0%	1,838,564	18.3%	4,430,373
Sales and Service	64,456	848,194	7.6%	38,808	66.0%	471,693
Investment Revenue	1,473	250,000	.5%	100,025	-98.5%	345,192
Other Revenues	937	4,400	21.3%	52,083	-98.2%	65,494
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TOTALS	2,266,601	13,951,852	16.2%	2,504,972	-9.5%	13,633,587
<b>Expenditures</b>						
Salaries	-73,998	9,214,450	-.8%	-86,932	-14.8%	8,196,596
Employee Benefits	79,571	1,749,117	4.5%	75,187	5.8%	1,686,442
Contractual Services	44,625	1,133,646	3.9%	31,557	41.4%	1,063,573
General Materials and Supplies	81,868	795,438	10.2%	30,304	170.1%	615,043
Conference & Meeting	12,247	394,746	3.1%	3,541	245.8%	228,078
Fixed Charges	12,670	134,400	9.4%		9.4%	83,183
Utilities	385	2,700	14.2%		14.2%	3,164
Capital Outlay						20,034
Other Expenditures	194,626	740,100	26.3%	146,141	33.1%	739,793
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	351,998	14,164,597	2.4%	199,799	76.1%	12,635,910
<b>Transfers</b>						
Transfers to Other Funds		280,000				
Transfers From Other Funds						
INDIRECT COST RECOVERY		-106,220				-33,039
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	1,914,602	-426,525		2,305,172		1,030,716
FUND BALANCE	13,044,044	10,702,917				11,129,442

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<u>OPERATION AND MAINTENANCE 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	2,865	676,487	.4%	19,424	-85.2%	634,279
State Governmental Sources		274,544	0.0%	21,941		311,693
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	223,812	476,634	46.9%	190,722	17.3%	449,854
Sales and Service						1,786
Facilities Revenue	3,025	31,625	9.5%	2,316	30.5%	42,408
Other Revenues	1,966	500	393.2%		393.2%	338
	-----	-----	-----	-----	-----	-----
TOTALS	231,669	1,459,790	15.8%	250,102	-7.3%	1,456,057
Expenditures						
Salaries	13,650	705,153	1.9%	11,929	14.4%	638,001
Employee Benefits	8,606	206,860	4.1%	7,461	15.3%	207,083
Contractual Services	14,682	77,250	19.0%	235	147.7%	69,237
General Materials and Supplies	19,562	108,000	18.1%	78	932.2%	100,880
Conference & Meeting		500	0.0%			242
Utilities	3,945	367,000	1.0%	3,450	14.3%	247,665
Capital Outlay						5,256
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	60,447	1,464,763	4.1%	23,154	161.0%	1,268,366
Transfers						
Transfers From Other Funds						
CHANGE IN NET ASSETS	171,221	-4,973		226,947		187,691
FUND BALANCE	561,231	385,036				390,009

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<u>OPERATION &amp; 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>
<b>Revenues</b>						
Local Governmental Sources	2,578	762,500	.3%	23,772	-89.1%	853,238
State Governmental Sources		175,000	0.0%			200,000
Investment Revenue				4,881		661,062
Other Revenues		2,358,750	0.0%			100,000
TOTALS	2,578	3,296,250	%	28,653	-91.0%	1,814,300
<b>Expenditures</b>						
Contractual Services		109,900	0.0%			146,644
General Materials and Supplies	2,949	246,675	1.2%		1.2%	124,086
Conference & Meeting						139
Fixed Charges						5,380
Capital Outlay	15,322	7,682,250	.2%		.2%	1,788,036
TOTALS	18,272	8,038,825	.2%		.2%	2,064,286
<b>Transfers</b>						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
CHANGE IN NET ASSETS	-15,694	-4,742,575		28,653		-249,985
FUND BALANCE	7,730,034	3,003,154				7,745,729

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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	6,837	1,997,685	.3%	60,062	-88.6%	1,939,204
TOTALS	6,837	1,997,685	.3%	60,062	-88.6%	1,939,204
Expenditures						
Contractual Services	750	2,200	34.0%	810	-7.4%	1,710
Fixed Charges	190,268	1,997,685	9.5%	123,800	53.6%	2,042,600
TOTALS	191,018	1,999,885	9.5%	124,610	53.2%	2,044,310
CHANGE IN NET ASSETS	-184,181	-2,200	9.5%	-64,547	53.2%	-105,105
FUND BALANCE	783,184	965,166				967,366

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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>
<b>Revenues</b>						
Federal Governmental Sources				12,319		12,319
Student Tuition and Fees	165,537	347,133	47.6%	145,170	14.0%	345,261
Sales and Service		477,075	0.0%	6,942		340,294
Facilities Revenue		20,000	0.0%			18,926
Investment Revenue		100	0.0%			105
Other Revenues	183,565	2,732,386	6.7%	189,021	-2.8%	2,491,528
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<b>TOTALS</b>	<b>349,102</b>	<b>3,576,694</b>	<b>9.7%</b>	<b>353,453</b>	<b>-1.2%</b>	<b>3,208,436</b>
<b>Expenditures</b>						
Salaries	2,719	276,822	.9%	2,567	5.9%	263,026
Employee Benefits	1,659	43,144	3.8%	2,026	-18.0%	47,663
Contractual Services	203,752	3,033,795	6.7%	201,685	1.0%	2,695,248
General Materials and Supplies	16,553	252,042	6.5%	2,367	599.1%	230,925
Conference & Meeting	2,020	196,270	1.0%	1,070	88.7%	134,171
Fixed Charges	-148	11,500	-1.2%		-1.2%	17,272
Capital Outlay		6,000	0.0%			5,432
Other Expenditures						
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
<b>TOTALS</b>	<b>226,557</b>	<b>3,819,573</b>	<b>5.9%</b>	<b>209,717</b>	<b>8.0%</b>	<b>3,393,740</b>
<b>Transfers</b>						
Transfers to Other Funds						1,275
Transfers From Other Funds		-250,000				
<b>CHANGE IN NET ASSETS</b>	<b>122,545</b>	<b>7,121</b>		<b>143,736</b>		<b>-186,579</b>
<b>FUND BALANCE</b>	<b>318,787</b>	<b>203,362</b>				<b>196,241</b>

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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>
<b>Revenues</b>						
State Governmental Sources	4,239	2,313,446	.1%	30,459	-86.0%	1,792,501
Federal Governmental Sources	41,476	3,668,623	1.1%	-426,641	109.7%	3,102,622
Other Revenues		5,062,767	0.0%	1,576		247,221
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TOTALS	45,716	11,044,836	.4%	-394,605	111.5%	5,142,345
<b>Expenditures</b>						
Salaries	19,236	1,167,225	1.6%	16,570	16.0%	1,125,624
Employee Benefits	22,362	5,190,592	.4%	11,097	101.5%	236,273
Contractual Services	10,251	389,363	2.6%	43,336	-76.3%	665,615
General Materials and Supplies	9,368	446,983	2.1%	966	869.0%	493,248
Conference & Meeting	178	77,240	.2%	144	24.1%	89,763
Utilities	760				0.0%	1,157
Capital Outlay	15,594	173,426	8.9%		8.9%	309,440
Other Expenditures	194,243	3,533,787	5.5%	226,693	-14.3%	3,037,330
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	271,995	10,978,616	2.4%	298,808	-8.9%	5,958,454
<b>Transfers</b>						
Transfers to Other Funds		47,891				77,919
Transfers From Other Funds		-47,891				-77,919
INDIRECT COST EXPENSE		40,940				-131,726
INDIRECT COST EXPENSE		25,280				30,069
CHANGE IN NET ASSETS	-226,279			-693,413		-714,451
FUND BALANCE	-973,414	-747,134				-747,134

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<u>WORKING CASH 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						
Investment Revenue		60,000	0.0%			
TOTALS	-----	-----	-----	-----	-----	-----
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				
CHANGE IN NET ASSETS		90,000				
FUND BALANCE	2,338,544	2,428,544				2,338,544



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<u>TRUST AND AGENCY 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						
Other Revenues	5,600	47,425	11.8%	700	700.0%	42,601
TOTALS	5,600	47,425	11.8%	700	700.0%	42,601
Expenditures						
Contractual Services	3,000	2,600	115.3%		115.3%	4,100
General Materials and Supplies		27,290	0.0%	6		12,697
Conference & Meeting		7,095	0.0%			6,022
Fixed Charges		1,420	0.0%			1,395
Other Expenditures		2,150	0.0%			-16
TOTALS	3,000	40,555	7.4%	6	053.8%	24,198
Transfers						
Transfers From Other Funds						-1,275
CHANGE IN NET ASSETS	2,600	6,870		693		19,677
FUND BALANCE	108,567	112,837				105,967

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<u>AUDIT 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	206	61,500	.3%	1,248	-83.4%	50,113
TOTALS	----- 206	----- 61,500	----- .3%	----- 1,248	----- -83.4%	----- 50,113
Expenditures						
Contractual Services		64,500	0.0%			46,200
TOTALS	-----	----- 64,500	----- 0.0%	-----	-----	----- 46,200
CHANGE IN NET ASSETS	206	-3,000	0.0%	1,248		3,913
FUND BALANCE	17,756	14,550				17,550

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<u>LIABILITY, PROTECTION &amp; 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	1,971	504,750	.3%	7,404	-73.3%	351,743
Investment Revenue	6,884			289	280.1%	25,427
	-----	-----	-----	-----	-----	-----
TOTALS	8,855	504,750	1.7%	7,693	15.1%	377,171
Expenditures						
Salaries	8,671	450,901	1.9%	6,752	28.4%	422,305
Employee Benefits	5,010	279,773	1.7%	2,712	84.7%	108,706
Contractual Services	5,714	238,000	2.4%	33,506	-82.9%	142,212
General Materials and Supplies	2,226	19,200	11.6%	1,626	36.9%	21,090
Conference & Meeting		9,200	0.0%			7,488
Fixed Charges	172,202	211,000	81.6%	161,667	6.5%	162,867
Utilities	116	4,000	2.9%	864	-86.4%	3,511
Capital Outlay						
Other Expenditures	80				0.0%	
	-----	-----	-----	-----	-----	-----
TOTALS	194,022	1,212,074	16.0%	207,128	-6.3%	868,181
CHANGE IN NET ASSETS	-185,167	-707,324	16.0%	-199,435	-6.3%	-491,009
FUND BALANCE	1,151,337	629,180				1,336,504