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SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF APRIL 30

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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	3,096,734	6,281,154	49.3%	2,969,340	4.2%	6,070,588
State Governmental Sources	1,851,797	2,790,554	66.3%	2,581,876	-28.2%	3,311,346
Federal Governmental Sources	656	1,000	65.6%	151,632	-99.5%	151,632
Student Tuition and Fees	6,263,304	5,204,215	120.3%	5,848,755	7.0%	4,880,228
Sales and Service	713,772	848,194	84.1%	311,157	129.3%	473,479
Facilities Revenue	38,474	31,625	121.6%	36,173	6.3%	42,408
Investment Revenue	480,557	250,000	192.2%	280,122	71.5%	231,937
Other Revenues	56,430	4,900	151.6%	61,407	-8.1%	36,461
	-----	-----	-----	-----	-----	-----
TOTALS	12,501,727	15,411,642	81.1%	12,240,466	2.1%	15,198,083
Expenditures						
Salaries	7,451,082	9,919,603	75.1%	6,819,717	9.2%	8,823,105
Employee Benefits	1,656,328	1,955,977	84.6%	1,556,730	6.4%	1,632,726
Contractual Services	1,115,670	1,210,896	92.1%	855,152	30.4%	1,090,564
General Materials and Supplies	582,562	903,438	64.4%	576,185	1.1%	671,849
Conference & Meeting	264,523	395,246	66.9%	162,189	63.1%	224,155
Fixed Charges	135,372	134,400	100.7%	59,843	126.2%	83,183
Utilities	315,757	369,700	85.4%	181,890	73.6%	258,931
Capital Outlay				25,290		5,256
Other Expenditures	765,026	740,100	103.3%	737,823	3.6%	881,154
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	12,286,324	15,629,360	78.6%	10,974,824	11.9%	13,670,927
Transfers						
Transfers to Other Funds		280,000				216,188
Transfers From Other Funds						
INDIRECT COST RECOVERY	-21,314	-106,220	20.0	-33,371	-36.1	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	236,717	-431,498	-9.9	1,299,013		1,387,906
FUND BALANCE	11,925,668	11,257,452				11,688,950

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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>
<b>Revenues</b>						
Local Governmental Sources	2,769,001	5,604,667	49.4%	2,663,480	3.9%	5,436,308
State Governmental Sources	1,681,797	2,516,010	66.8%	2,322,507	-27.5%	2,972,507
Federal Governmental Sources	656	1,000	65.6%	135,936	-99.5%	135,936
Student Tuition and Fees	5,689,244	4,727,581	120.3%	5,307,519	7.1%	4,430,373
Sales and Service	713,772	848,194	84.1%	309,371	130.7%	471,693
Investment Revenue	480,557	250,000	192.2%	282,297	70.2%	229,945
Other Revenues	52,776	4,400	199.4%	61,068	-13.5%	36,122
	-----	-----	-----	-----	-----	-----
TOTALS	11,387,804	13,951,852	81.6%	11,082,180	2.7%	13,712,887
<b>Expenditures</b>						
Salaries	6,896,945	9,214,450	74.8%	6,325,564	9.0%	8,185,104
Employee Benefits	1,459,476	1,749,117	83.4%	1,391,863	4.8%	1,455,912
Contractual Services	1,062,838	1,133,646	93.7%	812,082	30.8%	1,021,326
General Materials and Supplies	497,781	795,438	62.5%	491,408	1.3%	570,968
Conference & Meeting	263,904	394,746	66.8%	161,947	62.9%	223,913
Fixed Charges	134,442	134,400	100.0%	59,843	124.6%	83,183
Utilities	2,686	2,700	99.5%	2,758	-2.6%	3,202
Capital Outlay				20,034		
Other Expenditures	765,026	740,100	103.3%	737,823	3.6%	881,154
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	11,083,103	14,164,597	78.2%	10,003,327	10.7%	12,424,766
<b>Transfers</b>						
Transfers to Other Funds		280,000				184,984
Transfers From Other Funds						
INDIRECT COST RECOVERY	-21,314	-106,220	20.0	-33,371	-36.1	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	326,015	-426,525	-9.9	1,112,224		1,180,076
FUND BALANCE	11,604,818	10,852,277				11,278,802

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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	327,733	676,487	48.4%	305,859	7.1%	634,279
State Governmental Sources	170,000	274,544	61.9%	259,368	-34.4%	338,838
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	574,059	476,634	120.4%	541,235	6.0%	449,854
Sales and Service				1,786		1,786
Facilities Revenue	38,474	31,625	121.6%	36,173	6.3%	42,408
Investment Revenue				-2,174		1,992
Other Revenues	3,654	500	730.8%	338	978.0%	338
	-----	-----	-----	-----	-----	-----
TOTALS	1,113,922	1,459,790	76.3%	1,158,285	-3.8%	1,485,195
Expenditures						
Salaries	554,136	705,153	78.5%	494,153	12.1%	638,001
Employee Benefits	196,851	206,860	95.1%	164,866	19.4%	176,814
Contractual Services	52,831	77,250	68.3%	43,070	22.6%	69,237
General Materials and Supplies	84,781	108,000	78.5%	84,777	0.0%	100,880
Conference & Meeting	618	500	123.6%	242	155.5%	242
Fixed Charges	930				0.0%	
Utilities	313,071	367,000	85.3%	179,131	74.7%	255,729
Capital Outlay				5,256		5,256
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	1,203,220	1,464,763	82.1%	971,497	23.8%	1,246,161
Transfers						
Transfers to Other Funds						31,204
Transfers From Other Funds						
CHANGE IN NET ASSETS	-89,298	-4,973		186,788		207,830
FUND BALANCE	320,849	405,175				410,148

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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	397,950	762,500	52.1%	452,685	-12.0%	853,238
State Governmental Sources		175,000	0.0%	200,000		200,000
Investment Revenue	232,296			116,764	98.9%	183,096
Other Revenues		2,358,750	0.0%	52,869		152,869
<b>TOTALS</b>	<b>630,246</b>	<b>3,296,250</b>	<b>19.1%</b>	<b>822,318</b>	<b>-23.3%</b>	<b>1,389,204</b>
<b>Expenditures</b>						
Contractual Services	95,017	109,900	86.4%	166,456	-42.9%	205,306
General Materials and Supplies	289,985	246,675	117.5%	77,253	275.3%	260,544
Conference & Meeting						139
Fixed Charges				4,090		5,380
Capital Outlay	1,635,780	7,682,250	21.2%	1,035,569	57.9%	1,735,132
<b>TOTALS</b>	<b>2,020,782</b>	<b>8,038,825</b>	<b>25.1%</b>	<b>1,283,369</b>	<b>57.4%</b>	<b>2,206,502</b>
<b>Transfers</b>						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
<b>CHANGE IN NET ASSETS</b>	<b>-1,390,536</b>	<b>-4,742,575</b>		<b>-461,050</b>		<b>-817,298</b>
<b>FUND BALANCE</b>	<b>5,787,880</b>	<b>2,435,841</b>				<b>7,178,416</b>

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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	998,836	1,997,685	50.0%	5,553,859	-82.0%	6,559,204
Investment Revenue				-6,805		-10
TOTALS	998,836	1,997,685	50.0%	5,547,054	-81.9%	6,559,193
Expenditures						
Contractual Services	1,050	2,200	47.7%	56,050	-98.1%	56,050
Fixed Charges	1,997,684	1,997,685	100.0%	6,605,618	-69.7%	6,662,074
TOTALS	1,998,734	1,999,885	99.9%	6,661,668	-70.0%	6,718,124
CHANGE IN NET ASSETS	-999,898	-2,200	99.9%	-1,114,613	-70.0%	-158,930
FUND BALANCE	-86,357	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>
<b>Revenues</b>						
Federal Governmental Sources				12,319		12,319
Student Tuition and Fees	435,325	347,133	125.4%	413,285	5.3%	345,261
Sales and Service	263,102	477,075	55.1%	305,711	-13.9%	360,741
Facilities Revenue	3,486	20,000	17.4%	18,926	-81.5%	18,926
Investment Revenue	135	100	135.0%	-1,997	106.7%	2,303
Other Revenues	2,200,043	2,732,386	80.5%	2,115,224	4.0%	2,495,451
	-----	-----	-----	-----	-----	-----
TOTALS	2,902,093	3,576,694	81.1%	2,863,469	1.3%	3,235,004
<b>Expenditures</b>						
Salaries	245,464	276,822	88.6%	218,832	12.1%	263,026
Employee Benefits	43,276	43,144	100.3%	38,603	12.1%	37,999
Contractual Services	2,302,952	3,033,795	75.9%	2,243,951	2.6%	2,708,153
General Materials and Supplies	201,471	252,042	79.9%	209,778	-3.9%	235,764
Conference & Meeting	157,573	196,270	80.2%	115,794	36.0%	142,939
Fixed Charges	14,714	11,500	127.9%	10,920	34.7%	17,272
Capital Outlay		6,000	0.0%	5,432		5,432
Other Expenditures	117				0.0%	
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	2,965,570	3,819,573	77.6%	2,843,313	4.3%	3,410,587
<b>Transfers</b>						
Transfers to Other Funds				400		1,275
Transfers From Other Funds		-250,000				-184,984
CHANGE IN NET ASSETS	-63,476	7,121		19,755		8,125
FUND BALANCE	327,470	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>
<b>Revenues</b>						
State Governmental Sources	1,433,565	2,300,842	62.3%	1,709,634	-16.1%	4,768,367
Federal Governmental Sources	2,969,106	3,690,539	80.4%	3,105,670	-4.4%	3,702,437
Other Revenues	23,590	5,062,767	.4%	184,853	-87.2%	293,913
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TOTALS	4,426,262	11,054,148	40.0%	5,000,159	-11.4%	8,764,718
<b>Expenditures</b>						
Salaries	806,620	1,164,614	69.2%	869,926	-7.2%	1,137,115
Employee Benefits	216,725	5,214,267	4.1%	187,825	15.3%	2,806,074
Contractual Services	460,906	394,865	116.7%	535,179	-13.8%	622,170
General Materials and Supplies	379,842	431,241	88.0%	180,366	110.5%	506,115
Conference & Meeting	61,593	78,028	78.9%	69,360	-11.2%	95,172
Utilities	5,782			777	643.5%	1,157
Capital Outlay	83,372	173,426	48.0%	292,245	-71.4%	350,534
Other Expenditures	3,627,722	3,531,487	102.7%	3,085,807	17.5%	3,133,247
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	5,642,565	10,987,928	51.3%	5,221,489	8.0%	8,651,588
<b>Transfers</b>						
Transfers to Other Funds	612	47,891	1.2	77,919	-99.2	78,919
Transfers From Other Funds	-612	-47,891	1.2	-77,919	-99.2	-78,919
INDIRECT COST EXPENSE	2,755	40,940	6.7	5,385	-48.8	5,385
INDIRECT COST EXPENSE	18,559	25,280	73.4	27,986	73.4	71,554
CHANGE IN NET ASSETS	-1,237,617		32.1	-254,702	73.4	36,190
FUND BALANCE	-1,234,110	3,507				3,507

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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%	-8,532		15,644
TOTALS	-----	----- 60,000	----- 0.0%	----- -8,532	-----	----- 15,644
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-31,204
CHANGE IN NET ASSETS		90,000		-8,532		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>
<b>Revenues</b>						
Sales and Service	2,655				0.0%	
Investment Revenue				-168		254
Other Revenues	58,385	47,425	123.1%	38,991	49.7%	42,601
<b>TOTALS</b>	<b>61,040</b>	<b>47,425</b>	<b>128.7%</b>	<b>38,822</b>	<b>57.2%</b>	<b>42,855</b>
<b>Expenditures</b>						
Contractual Services	3,000	2,600	115.3%	1,500	100.0%	4,100
General Materials and Supplies	3,320	27,290	12.1%	8,631	-61.5%	12,725
Conference & Meeting	22,843	7,095	321.9%	4,214	441.9%	6,022
Fixed Charges	1,014	1,420	71.4%	1,248	-18.8%	1,395
Other Expenditures	-135	2,150	-6.2%	-186	-27.6%	-16
<b>TOTALS</b>	<b>30,042</b>	<b>40,555</b>	<b>74.0%</b>	<b>15,408</b>	<b>94.9%</b>	<b>24,226</b>
<b>Transfers</b>						
Transfers From Other Funds				-400		-1,275
<b>CHANGE IN NET ASSETS</b>	<b>30,997</b>	<b>6,870</b>		<b>23,814</b>		<b>19,904</b>
<b>FUND BALANCE</b>	<b>137,191</b>	<b>113,064</b>				<b>106,194</b>

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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	26,272	61,500	42.7%	23,777	10.4%	50,113
Investment Revenue				-120		-120
TOTALS	----- 26,272	----- 61,500	----- 42.7%	----- 23,656	----- 11.0%	----- 49,993
Expenditures						
Contractual Services	57,000	64,500	88.3%	35,000	62.8%	46,200
TOTALS	----- 57,000	----- 64,500	----- 88.3%	----- 35,000	----- 62.8%	----- 46,200
CHANGE IN NET ASSETS	-30,727	-3,000	88.3%	-11,343	62.8%	3,793
FUND BALANCE	-13,297	14,429				17,429

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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	228,114	504,750	45.1%	123,036	85.4%	351,743
Investment Revenue	57,652			16,792	243.3%	33,679
TOTALS	----- 285,766	----- 504,750	----- 56.6%	----- 139,828	----- 104.3%	----- 385,422
Expenditures						
Salaries	361,058	450,901	80.0%	331,546	8.9%	422,305
Employee Benefits	107,083	279,773	38.2%	83,160	28.7%	263,230
Contractual Services	217,014	238,000	91.1%	119,058	82.2%	142,212
General Materials and Supplies	13,013	19,200	67.7%	17,214	-24.4%	20,626
Conference & Meeting	10,319	9,200	112.1%	4,123	150.2%	7,488
Fixed Charges	180,681	211,000	85.6%	162,867	10.9%	162,867
Utilities	2,062	4,000	51.5%	2,695	-23.5%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
TOTALS	----- 891,382	----- 1,212,074	----- 73.5%	----- 720,666	----- 23.6%	----- 1,022,241
CHANGE IN NET ASSETS	-605,615	-707,324	73.5%	-580,837	23.6%	-636,818
FUND BALANCE	585,080	483,371				1,190,695