

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

<u>OPERATING FUNDS</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						
Local Governmental Sources	975,227	6,281,154	15.5%	1,102,421	-11.5%	6,070,588
State Governmental Sources	442,404	2,790,554	15.8%	411,554	7.5%	3,064,566
Federal Governmental Sources		1,000	0.0%	146,803		147,347
Student Tuition and Fees	2,576,345	5,204,215	49.5%	2,367,186	8.8%	4,880,228
Sales and Service	98,374	848,194	11.6%	52,224	88.3%	473,479
Facilities Revenue	10,664	31,625	33.7%	9,461	12.7%	42,408
Investment Revenue	28,626	250,000	11.4%	13,252	116.0%	348,197
Other Revenues	50,037	4,900	021.1%	96	924.8%	65,833
	-----	-----	-----	-----	-----	-----
TOTALS	4,181,680	15,411,642	27.1%	4,103,000	1.9%	15,092,650
Expenditures						
Salaries	953,872	9,919,603	9.6%	470,508	102.7%	8,834,597
Employee Benefits	293,154	1,955,977	14.9%	215,626	35.9%	1,893,526
Contractual Services	195,828	1,210,896	16.1%	84,300	132.3%	1,132,890
General Materials and Supplies	156,841	903,438	17.3%	143,537	9.2%	724,342
Conference & Meeting	25,418	395,246	6.4%	13,432	89.2%	229,034
Fixed Charges	12,755	134,400	9.4%	2	355.7%	83,183
Utilities	10,411	369,700	2.8%	19,623	-46.9%	250,832
Capital Outlay				22,727		25,290
Other Expenditures	231,210	740,100	31.2%	315,537	-26.7%	739,222
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	1,879,493	15,629,360	12.0%	1,285,295	46.2%	13,912,920
Transfers						
Transfers to Other Funds		280,000				
Transfers From Other Funds						
INDIRECT COST RECOVERY	-530	-106,220	.5	-20,054	-97.3	-35,454
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,302,717	-431,498	-2	2,837,760		1,215,183
FUND BALANCE	13,818,945	11,084,729				11,516,227

09/19/2023

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

PAGE 2

<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	871,953	5,604,667	15.5%	988,513	-11.7%	5,436,308
State Governmental Sources	393,740	2,516,010	15.6%	373,907	5.3%	2,752,873
Federal Governmental Sources		1,000	0.0%	131,107		131,651
Student Tuition and Fees	2,339,507	4,727,581	49.4%	2,145,427	9.0%	4,430,373
Sales and Service	98,374	848,194	11.6%	52,224	88.3%	471,693
Investment Revenue	28,626	250,000	11.4%	13,252	116.0%	348,197
Other Revenues	48,071	4,400	092.5%	28	777.4%	65,494
	-----	-----	-----	-----	-----	-----
TOTALS	3,780,273	13,951,852	27.1%	3,704,461	2.0%	13,636,592
Expenditures						
Salaries	857,216	9,214,450	9.3%	409,845	109.1%	8,196,596
Employee Benefits	258,911	1,749,117	14.8%	192,889	34.2%	1,686,442
Contractual Services	176,743	1,133,646	15.5%	79,876	121.2%	1,063,653
General Materials and Supplies	136,038	795,438	17.1%	132,195	2.9%	623,461
Conference & Meeting	25,418	394,746	6.4%	13,432	89.2%	228,792
Fixed Charges	12,755	134,400	9.4%	2	355.7%	83,183
Utilities	636	2,700	23.5%	395	60.9%	3,164
Capital Outlay				17,471		20,034
Other Expenditures	231,210	740,100	31.2%	315,537	-26.7%	739,222
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	1,698,929	14,164,597	11.9%	1,161,645	46.2%	12,644,551
Transfers						
Transfers to Other Funds		280,000				
Transfers From Other Funds						
INDIRECT COST RECOVERY	-530	-106,220	.5	-20,054	-97.3	-35,454
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,081,873	-426,525	-2	2,562,870		1,027,495
FUND BALANCE	13,208,094	10,699,696				11,126,221

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

<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	103,273	676,487	15.2%	113,908	-9.3%	634,279
State Governmental Sources	48,664	274,544	17.7%	37,646	29.2%	311,693
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	236,838	476,634	49.6%	221,758	6.8%	449,854
Sales and Service						1,786
Facilities Revenue	10,664	31,625	33.7%	9,461	12.7%	42,408
Other Revenues	1,966	500	393.2%	67	825.8%	338
	-----	-----	-----	-----	-----	-----
TOTALS	401,407	1,459,790	27.5%	398,538	.7%	1,456,057
Expenditures						
Salaries	96,656	705,153	13.7%	60,662	59.3%	638,001
Employee Benefits	34,243	206,860	16.5%	22,737	50.6%	207,083
Contractual Services	19,085	77,250	24.7%	4,424	331.4%	69,237
General Materials and Supplies	20,803	108,000	19.2%	11,342	83.4%	100,880
Conference & Meeting		500	0.0%			242
Utilities	9,775	367,000	2.6%	19,228	-49.1%	247,668
Capital Outlay				5,256		5,256
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	180,563	1,464,763	12.3%	123,649	46.0%	1,268,369
Transfers						
Transfers From Other Funds						
CHANGE IN NET ASSETS	220,843	-4,973		274,889		187,688
FUND BALANCE	610,850	385,033				390,006

09/19/2023

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

PAGE 4

<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	124,794	762,500	16.3%	168,183	-25.8%	853,238
State Governmental Sources		175,000	0.0%			200,000
Investment Revenue				16,309		33,098
Other Revenues		2,358,750	0.0%			100,000
TOTALS	124,794	3,296,250	3.7%	184,493	-32.3%	1,186,336
Expenditures						
Contractual Services		109,900	0.0%			148,619
General Materials and Supplies	37,625	246,675	15.2%	3,187	080.4%	124,086
Conference & Meeting						139
Fixed Charges						5,380
Capital Outlay	15,322	7,682,250	.2%	4,239	261.4%	1,788,036
TOTALS	52,948	8,038,825	.6%	7,426	612.9%	2,066,261
Transfers						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
CHANGE IN NET ASSETS	71,846	-4,742,575		177,066		-879,924
FUND BALANCE	7,187,636	2,373,215				7,115,790

09/19/2023

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

<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	313,206	1,997,685	15.6%	347,769	-9.9%	1,939,204
TOTALS	313,206	1,997,685	15.6%	347,769	-9.9%	1,939,204
Expenditures						
Contractual Services	1,050	2,200	47.7%	1,560	-32.6%	1,710
Fixed Charges	190,268	1,997,685	9.5%	123,800	53.6%	2,042,600
TOTALS	191,318	1,999,885	9.5%	125,360	52.6%	2,044,310
CHANGE IN NET ASSETS	121,887	-2,200	9.5%	222,409	52.6%	-105,105
FUND BALANCE	1,089,253	965,166				967,366

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

<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	176,241	347,133	50.7%	169,413	4.0%	345,261
Sales and Service	20,060	477,075	4.2%	43,871	-54.2%	360,741
Facilities Revenue		20,000	0.0%			18,926
Investment Revenue	30	100	30.0%	45	-33.3%	105
Other Revenues	462,998	2,732,386	16.9%	370,173	25.0%	2,495,451
	-----	-----	-----	-----	-----	-----
TOTALS	659,330	3,576,694	18.4%	595,821	10.6%	3,232,805
Expenditures						
Salaries	26,440	276,822	9.5%	13,035	102.8%	263,026
Employee Benefits	6,949	43,144	16.1%	5,300	31.1%	47,663
Contractual Services	420,013	3,033,795	13.8%	427,791	-1.8%	2,703,251
General Materials and Supplies	35,557	252,042	14.1%	30,211	17.7%	235,684
Conference & Meeting	6,398	196,270	3.2%	4,906	30.4%	134,171
Fixed Charges	-148	11,500	-1.2%	-100	48.5%	17,272
Capital Outlay		6,000	0.0%			5,432
Other Expenditures	30				0.0%	
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	495,240	3,819,573	12.9%	481,145	2.9%	3,406,502
Transfers						
Transfers to Other Funds						1,275
Transfers From Other Funds		-250,000				
CHANGE IN NET ASSETS	164,089	7,121		114,676		-174,971
FUND BALANCE	371,938	214,969				207,848

09/19/2023

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

PAGE 7

<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	32,916	2,313,446	1.4%	169,661	-80.6%	1,792,501
Federal Governmental Sources	405,634	3,668,623	11.0%	114,943	252.9%	3,416,980
Other Revenues	16,100	5,062,767	.3%	9,576	68.1%	247,221
	-----	-----	-----	-----	-----	-----
TOTALS	454,650	11,044,836	4.1%	294,181	54.5%	5,456,703
Expenditures						
Salaries	134,708	1,167,225	11.5%	101,791	32.3%	1,125,624
Employee Benefits	47,355	5,190,592	.9%	31,943	48.2%	236,273
Contractual Services	182,008	389,363	46.7%	73,743	146.8%	623,785
General Materials and Supplies	85,633	446,983	19.1%	23,136	270.1%	489,756
Conference & Meeting	3,927	77,240	5.0%	27,830	-85.8%	90,292
Utilities	1,140				0.0%	1,157
Capital Outlay	15,594	173,426	8.9%	46,350	-66.3%	309,440
Other Expenditures	330,601	3,533,787	9.3%	214,422	54.1%	3,018,663
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	800,969	10,978,616	7.3%	519,219	54.2%	5,894,994
Transfers						
Transfers to Other Funds	500	47,891	1.0	50,522	-99.0	78,919
Transfers From Other Funds	-500	-47,891	1.0	-50,522	-99.0	-78,919
INDIRECT COST EXPENSE	530	40,940	1.2	2,970	-82.1	5,385
INDIRECT COST EXPENSE		25,280		17,084		30,069
CHANGE IN NET ASSETS	-346,848		.8	-245,091		-473,745
FUND BALANCE	-853,277	-506,428				-506,428

09/19/2023

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

PAGE 8

<u>WORKING CASH 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						
Investment Revenue		60,000	0.0%			
TOTALS	-----	----- 60,000	----- 0.0%	-----	-----	-----
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

09/19/2023

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

<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	11,559	47,425	24.3%	14,966	-22.7%	42,601
TOTALS	11,559	47,425	24.3%	14,966	-22.7%	42,601
Expenditures						
Contractual Services	3,000	2,600	115.3%	750	300.0%	4,100
General Materials and Supplies	1,753	27,290	6.4%	135	198.2%	12,725
Conference & Meeting	562	7,095	7.9%	360	55.8%	6,022
Fixed Charges		1,420	0.0%			1,395
Other Expenditures		2,150	0.0%			-16
TOTALS	5,315	40,555	13.1%	1,245	326.6%	24,226
Transfers						
Transfers From Other Funds						-1,275
CHANGE IN NET ASSETS	6,243	6,870		13,720		19,649
FUND BALANCE	112,183	112,809				105,939

09/19/2023

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

PAGE 10

<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	8,276	61,500	13.4%	8,852	-6.5%	50,113
TOTALS	8,276	61,500	13.4%	8,852	-6.5%	50,113
Expenditures						
Contractual Services		64,500	0.0%			46,200
TOTALS		64,500	0.0%			46,200
CHANGE IN NET ASSETS	8,276	-3,000	0.0%	8,852		3,913
FUND BALANCE	25,827	14,550				17,550

09/19/2023

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

PAGE 11

<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	71,842	504,750	14.2%	45,821	56.7%	351,743
Investment Revenue	3,535			-1,928	283.3%	22,220
	-----	-----	-----	-----	-----	-----
TOTALS	75,378	504,750	14.9%	43,892	71.7%	373,964
Expenditures						
Salaries	60,834	450,901	13.4%	34,917	74.2%	422,305
Employee Benefits	19,672	279,773	7.0%	8,702	126.0%	108,706
Contractual Services	17,951	238,000	7.5%	42,922	-58.1%	142,212
General Materials and Supplies	2,835	19,200	14.7%	4,660	-39.1%	21,090
Conference & Meeting		9,200	0.0%	750		7,488
Fixed Charges	173,605	211,000	82.2%	161,667	7.3%	162,867
Utilities	1,281	4,000	32.0%	1,076	19.0%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
	-----	-----	-----	-----	-----	-----
TOTALS	276,329	1,212,074	22.8%	254,696	8.4%	868,181
CHANGE IN NET ASSETS	-200,951	-707,324	22.8%	-210,804	8.4%	-494,216
FUND BALANCE	1,132,345	625,973				1,333,297