

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF MARCH 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	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%	2,102,626	-11.9%	3,311,346
Federal Governmental Sources	656	1,000	65.6%	151,632	-99.5%	151,632
Student Tuition and Fees	4,865,580	5,204,215	93.4%	4,656,352	4.4%	4,880,228
Sales and Service	693,412	848,194	81.7%	232,972	197.6%	473,479
Facilities Revenue	36,226	31,625	114.5%	33,773	7.2%	42,408
Investment Revenue	517,189	250,000	206.8%	247,092	109.3%	231,937
Other Revenues	53,668	4,900	095.2%	57,882	-7.2%	36,461
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TOTALS	11,115,265	15,411,642	72.1%	10,451,673	6.3%	15,198,083
Expenditures						
Salaries	6,698,088	9,919,603	67.5%	6,150,262	8.9%	8,823,105
Employee Benefits	1,476,293	1,955,977	75.4%	1,400,204	5.4%	1,632,726
Contractual Services	1,009,174	1,210,896	83.3%	810,726	24.4%	1,090,564
General Materials and Supplies	542,170	903,438	60.0%	536,376	1.0%	671,849
Conference & Meeting	225,711	395,246	57.1%	120,832	86.8%	224,155
Fixed Charges	122,560	134,400	91.1%	47,173	159.8%	83,183
Utilities	277,875	369,700	75.1%	153,505	81.0%	258,931
Capital Outlay				25,290		5,256
Other Expenditures	693,394	740,100	93.6%	685,252	1.1%	881,154
Provision for Contingencies						
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TOTALS	11,045,269	15,629,360	70.6%	9,929,622	11.2%	13,670,927
Transfers						
Transfers to Other Funds		280,000				216,188
Transfers From Other Funds						
INDIRECT COST RECOVERY	-19,583	-106,220	18.4	-33,371	-41.3	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	89,580	-431,498	-9.1	555,422		1,387,906
FUND BALANCE	11,778,530	11,257,452				11,688,950

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AS OF MARCH 31

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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	2,769,001	5,604,667	49.4%	2,663,480	3.9%	5,436,308
State Governmental Sources	1,681,797	2,516,010	66.8%	1,885,663	-10.8%	2,972,507
Federal Governmental Sources	656	1,000	65.6%	135,936	-99.5%	135,936
Student Tuition and Fees	4,421,578	4,727,581	93.5%	4,228,857	4.5%	4,430,373
Sales and Service	693,412	848,194	81.7%	231,186	199.9%	471,693
Investment Revenue	517,189	250,000	206.8%	249,267	107.4%	229,945
Other Revenues	50,176	4,400	140.3%	57,543	-12.8%	36,122
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TOTALS	10,133,811	13,951,852	72.6%	9,451,934	7.2%	13,712,887
Expenditures						
Salaries	6,197,736	9,214,450	67.2%	5,707,888	8.5%	8,185,104
Employee Benefits	1,300,642	1,749,117	74.3%	1,252,513	3.8%	1,455,912
Contractual Services	956,760	1,133,646	84.4%	768,561	24.4%	1,021,326
General Materials and Supplies	454,048	795,438	57.0%	461,479	-1.6%	570,968
Conference & Meeting	225,163	394,746	57.0%	120,832	86.3%	223,913
Fixed Charges	121,630	134,400	90.5%	47,173	157.8%	83,183
Utilities	2,425	2,700	89.8%	2,508	-3.3%	3,202
Capital Outlay				20,034		
Other Expenditures	693,394	740,100	93.6%	685,252	1.1%	881,154
Provision for Contingencies						
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TOTALS	9,951,801	14,164,597	70.2%	9,066,243	9.7%	12,424,766
Transfers						
Transfers to Other Funds		280,000				184,984
Transfers From Other Funds						
INDIRECT COST RECOVERY	-19,583	-106,220	18.4	-33,371	-41.3	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	201,592	-426,525	-9.1	419,063		1,180,076
FUND BALANCE	11,480,395	10,852,277				11,278,802

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

<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	327,733	676,487	48.4%	305,859	7.1%	634,279
State Governmental Sources	170,000	274,544	61.9%	216,963	-21.6%	338,838
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	444,002	476,634	93.1%	427,494	3.8%	449,854
Sales and Service				1,786		1,786
Facilities Revenue	36,226	31,625	114.5%	33,773	7.2%	42,408
Investment Revenue				-2,174		1,992
Other Revenues	3,492	500	698.4%	338	930.2%	338
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TOTALS	981,454	1,459,790	67.2%	999,738	-1.8%	1,485,195
Expenditures						
Salaries	500,351	705,153	70.9%	442,373	13.1%	638,001
Employee Benefits	175,650	206,860	84.9%	147,691	18.9%	176,814
Contractual Services	52,414	77,250	67.8%	42,164	24.3%	69,237
General Materials and Supplies	88,121	108,000	81.5%	74,896	17.6%	100,880
Conference & Meeting	548	500	109.7%		109.7%	242
Fixed Charges	930				0.0%	
Utilities	275,450	367,000	75.0%	150,996	82.4%	255,729
Capital Outlay				5,256		5,256
Provision for Contingencies						
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TOTALS	1,093,467	1,464,763	74.6%	863,379	26.6%	1,246,161
Transfers						
Transfers to Other Funds						31,204
Transfers From Other Funds						
CHANGE IN NET ASSETS	-112,012	-4,973		136,359		207,830
FUND BALANCE	298,135	405,175				410,148

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

<u>OPERATION & MAINTENANCE- RESTRICTED</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	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	184,137			99,238	85.5%	183,096
Other Revenues		2,358,750	0.0%	52,869		152,869
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TOTALS	582,088	3,296,250	17.6%	804,793	-27.6%	1,389,204
Expenditures						
Contractual Services	67,522	109,900	61.4%	148,022	-54.3%	205,306
General Materials and Supplies	273,040	246,675	110.6%	72,634	275.9%	260,544
Conference & Meeting						139
Fixed Charges				4,090		5,380
Capital Outlay	1,629,160	7,682,250	21.2%	1,021,682	59.4%	1,735,132
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TOTALS	1,969,723	8,038,825	24.5%	1,246,430	58.0%	2,206,502
Transfers						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
CHANGE IN NET ASSETS	-1,387,634	-4,742,575		-441,636		-817,298
FUND BALANCE	5,790,781	2,435,841				7,178,416

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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
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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
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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>	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						
Federal Governmental Sources				12,319		12,319
Student Tuition and Fees	332,391	347,133	95.7%	328,943	1.0%	345,261
Sales and Service	183,965	477,075	38.5%	268,362	-31.4%	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	1,982,002	2,732,386	72.5%	1,916,992	3.3%	2,495,451
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TOTALS	2,501,981	3,576,694	69.9%	2,543,547	-1.6%	3,235,004
Expenditures						
Salaries	223,685	276,822	80.8%	193,537	15.5%	263,026
Employee Benefits	38,841	43,144	90.0%	34,619	12.2%	37,999
Contractual Services	2,021,915	3,033,795	66.6%	2,019,953	.1%	2,708,153
General Materials and Supplies	157,637	252,042	62.5%	182,019	-13.3%	235,764
Conference & Meeting	127,442	196,270	64.9%	88,916	43.3%	142,939
Fixed Charges	11,131	11,500	96.7%	2,082	434.5%	17,272
Capital Outlay		6,000	0.0%	5,432		5,432
Other Expenditures	30				0.0%	
Provision for Contingencies						
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TOTALS	2,580,683	3,819,573	67.5%	2,526,560	2.1%	3,410,587
Transfers						
Transfers to Other Funds				400		1,275
Transfers From Other Funds		-250,000				-184,984
CHANGE IN NET ASSETS	-78,701	7,121		16,586		8,125
FUND BALANCE	312,244	398,067				390,946

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<u>RESTRICTED PURPOSES 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						
State Governmental Sources	1,413,825	2,300,842	61.4%	1,617,727	-12.6%	4,768,367
Federal Governmental Sources	2,970,226	3,690,539	80.4%	3,034,968	-2.1%	3,702,437
Other Revenues	23,590	5,062,767	.4%	184,853	-87.2%	293,913
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TOTALS	4,407,642	11,054,148	39.8%	4,837,549	-8.8%	8,764,718
Expenditures						
Salaries	725,340	1,164,614	62.2%	785,341	-7.6%	1,137,115
Employee Benefits	196,957	5,214,267	3.7%	166,939	17.9%	2,806,074
Contractual Services	410,154	394,865	103.8%	531,506	-22.8%	622,170
General Materials and Supplies	308,439	431,241	71.5%	167,210	84.4%	506,115
Conference & Meeting	55,538	78,028	71.1%	61,692	-9.9%	95,172
Utilities	5,211			282	747.8%	1,157
Capital Outlay	53,532	173,426	30.8%	262,497	-79.6%	350,534
Other Expenditures	3,564,553	3,531,487	100.9%	3,023,274	17.9%	3,133,247
Provision for Contingencies						
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TOTALS	5,319,725	10,987,928	48.4%	4,998,744	6.4%	8,651,588
Transfers						
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	16,828	25,280	66.5	27,986	66.5	71,554
CHANGE IN NET ASSETS	-931,666		29.5	-194,567	66.5	36,190
FUND BALANCE	-928,159	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>
Revenues						
Sales and Service Investment Revenue	2,655			-168	0.0%	254
Other Revenues	57,859	47,425	122.0%	38,877	48.8%	42,601
TOTALS	60,514	47,425	127.6%	38,709	56.3%	42,855
Expenditures						
Contractual Services	3,000	2,600	115.3%	1,500	100.0%	4,100
General Materials and Supplies	2,525	27,290	9.2%	8,455	-70.1%	12,725
Conference & Meeting	14,497	7,095	204.3%	3,685	293.3%	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
TOTALS	20,902	40,555	51.5%	14,703	42.1%	24,226
Transfers						
Transfers From Other Funds				-400		-1,275
CHANGE IN NET ASSETS	39,612	6,870		24,405		19,904
FUND BALANCE	145,806	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	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	54,500	64,500	84.5%	35,000	55.7%	46,200
TOTALS	54,500	64,500	84.5%	35,000	55.7%	46,200
CHANGE IN NET ASSETS	-28,227	-3,000	84.5%	-11,343	55.7%	3,793
FUND BALANCE	-10,797	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	228,114	504,750	45.1%	123,036	85.4%	351,743
Investment Revenue	48,183			15,453	211.8%	33,679
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TOTALS	276,298	504,750	54.7%	138,489	99.5%	385,422
Expenditures						
Salaries	325,693	450,901	72.2%	300,119	8.5%	422,305
Employee Benefits	96,626	279,773	34.5%	74,014	30.5%	263,230
Contractual Services	211,579	238,000	88.9%	114,174	85.3%	142,212
General Materials and Supplies	7,856	19,200	40.9%	16,635	-52.7%	20,626
Conference & Meeting	6,939	9,200	75.4%	4,123	68.2%	7,488
Fixed Charges	180,681	211,000	85.6%	162,867	10.9%	162,867
Utilities	2,003	4,000	50.0%	2,579	-22.3%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
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TOTALS	831,529	1,212,074	68.6%	674,515	23.2%	1,022,241
CHANGE IN NET ASSETS	-555,231	-707,324	68.6%	-536,025	23.2%	-636,818
FUND BALANCE	635,464	483,371				1,190,695