

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF DECEMBER 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	3,093,984	6,281,154	49.2%	2,969,340	4.2%	6,070,588
State Governmental Sources	1,005,453	2,790,554	36.0%	1,303,854	-22.8%	3,311,346
Federal Governmental Sources		1,000	0.0%	151,088		151,632
Student Tuition and Fees	4,656,712	5,204,215	89.4%	4,303,644	8.2%	4,880,228
Sales and Service	417,712	848,194	49.2%	97,504	328.4%	473,479
Facilities Revenue	23,963	31,625	75.7%	19,630	22.0%	42,408
Investment Revenue	382,416	250,000	152.9%	38,134	902.8%	231,937
Other Revenues	51,944	4,900	060.0%	57,280	-9.3%	36,461
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TOTALS	9,632,187	15,411,642	62.5%	8,940,477	7.7%	15,198,083
Expenditures						
Salaries	3,795,253	9,919,603	38.2%	3,387,819	12.0%	8,823,105
Employee Benefits	863,420	1,955,977	44.1%	859,602	.4%	1,632,726
Contractual Services	785,444	1,210,896	64.8%	458,660	71.2%	1,093,064
General Materials and Supplies	398,928	903,438	44.1%	363,403	9.7%	716,783
Conference & Meeting	137,948	395,246	34.9%	72,726	89.6%	224,155
Fixed Charges	80,047	134,400	59.5%	2	400.4%	83,183
Utilities	169,442	369,700	45.8%	88,429	91.6%	258,931
Capital Outlay				25,290		5,256
Other Expenditures	594,640	740,100	80.3%	557,120	6.7%	881,154
Provision for Contingencies						
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TOTALS	6,825,124	15,629,360	43.6%	5,813,056	17.4%	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	-30,956	-49.4	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,822,710	-431,498	-7.3	3,158,378		1,340,473
FUND BALANCE	14,464,228	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>
<b>Revenues</b>						
Local Governmental Sources	2,766,541	5,604,667	49.3%	2,663,480	3.8%	5,436,308
State Governmental Sources	912,660	2,516,010	36.2%	1,167,132	-21.8%	2,972,507
Federal Governmental Sources		1,000	0.0%	135,392		135,936
Student Tuition and Fees	4,228,884	4,727,581	89.4%	3,901,461	8.3%	4,430,373
Sales and Service	417,712	848,194	49.2%	97,504	328.4%	471,693
Investment Revenue	382,416	250,000	152.9%	40,308	848.7%	229,945
Other Revenues	49,818	4,400	132.2%	56,941	-12.5%	36,122
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TOTALS	8,758,034	13,951,852	62.7%	8,062,221	8.6%	13,712,887
<b>Expenditures</b>						
Salaries	3,482,515	9,214,450	37.7%	3,105,754	12.1%	8,185,104
Employee Benefits	762,132	1,749,117	43.5%	766,507	-.5%	1,455,912
Contractual Services	747,968	1,133,646	65.9%	443,678	68.5%	1,023,826
General Materials and Supplies	331,323	795,438	41.6%	313,111	5.8%	615,902
Conference & Meeting	137,948	394,746	34.9%	72,726	89.6%	223,913
Fixed Charges	79,117	134,400	58.8%	2	486.2%	83,183
Utilities	1,721	2,700	63.7%	1,246	38.1%	3,202
Capital Outlay				20,034		
Other Expenditures	594,640	740,100	80.3%	557,120	6.7%	881,154
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	6,137,368	14,164,597	43.3%	5,280,183	16.2%	12,472,199
<b>Transfers</b>						
Transfers to Other Funds		280,000				184,984
Transfers From Other Funds						
INDIRECT COST RECOVERY	-15,647	-106,220	14.7	-30,956	-49.4	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	2,636,313	-426,525	-7.3	2,812,994		1,132,643
FUND BALANCE	13,867,683	10,804,844				11,231,369

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REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF DECEMBER 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	327,442	676,487	48.4%	305,859	7.0%	634,279
State Governmental Sources	92,792	274,544	33.8%	136,721	-32.1%	338,838
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	427,828	476,634	89.7%	402,183	6.3%	449,854
Sales and Service						1,786
Facilities Revenue	23,963	31,625	75.7%	19,630	22.0%	42,408
Investment Revenue				-2,174		1,992
Other Revenues	2,125	500	425.1%	338	527.1%	338
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TOTALS	874,153	1,459,790	59.8%	878,256	-.4%	1,485,195
Expenditures						
Salaries	312,737	705,153	44.3%	282,064	10.8%	638,001
Employee Benefits	101,287	206,860	48.9%	93,094	8.8%	176,814
Contractual Services	37,475	77,250	48.5%	14,981	150.1%	69,237
General Materials and Supplies	67,604	108,000	62.6%	50,292	34.4%	100,880
Conference & Meeting		500	0.0%			242
Fixed Charges	930				0.0%	
Utilities	167,721	367,000	45.7%	87,183	92.3%	255,729
Capital Outlay				5,256		5,256
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	687,756	1,464,763	46.9%	532,872	29.0%	1,246,161
Transfers						
Transfers to Other Funds						31,204
Transfers From Other Funds						
CHANGE IN NET ASSETS	186,396	-4,973		345,384		207,830
FUND BALANCE	596,544	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	397,592	762,500	52.1%	452,685	-12.1%	853,238
State Governmental Sources		175,000	0.0%	200,000		200,000
Investment Revenue	132,911			45,314	193.3%	183,096
Other Revenues		2,358,750	0.0%	52,869		152,869
<b>TOTALS</b>	<b>530,503</b>	<b>3,296,250</b>	<b>16.0%</b>	<b>750,868</b>	<b>-29.3%</b>	<b>1,389,204</b>
<b>Expenditures</b>						
Contractual Services	62,647	109,900	57.0%	114,677	-45.3%	205,306
General Materials and Supplies	200,903	246,675	81.4%	20,855	863.3%	215,711
Conference & Meeting						139
Fixed Charges				4,090		5,380
Capital Outlay	801,242	7,682,250	10.4%	625,138	28.1%	1,734,904
<b>TOTALS</b>	<b>1,064,794</b>	<b>8,038,825</b>	<b>13.2%</b>	<b>764,761</b>	<b>39.2%</b>	<b>2,161,441</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>-534,290</b>	<b>-4,742,575</b>		<b>-13,893</b>		<b>-772,237</b>
<b>FUND BALANCE</b>	<b>6,689,186</b>	<b>2,480,902</b>				<b>7,223,477</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	997,950	1,997,685	49.9%	5,553,859	-82.0%	6,559,204
Investment Revenue				-6,805		-10
TOTALS	997,950	1,997,685	49.9%	5,547,054	-82.0%	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
TOTALS	191,318	1,999,885	9.5%	4,742,718	-95.9%	6,718,124
CHANGE IN NET ASSETS	806,631	-2,200	9.5%	804,336	-95.9%	-158,930
FUND BALANCE	1,720,172	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	319,703	347,133	92.1%	307,110	4.1%	345,261
Sales and Service	171,652	477,075	35.9%	144,861	18.4%	360,741
Facilities Revenue	1,306	20,000	6.5%	12,131	-89.2%	18,926
Investment Revenue	45	100	45.0%	-2,027	102.2%	2,303
Other Revenues	1,211,362	2,732,386	44.3%	1,227,794	-1.3%	2,495,451
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TOTALS	1,704,069	3,576,694	47.6%	1,702,190	.1%	3,235,004
<b>Expenditures</b>						
Salaries	137,167	276,822	49.5%	119,532	14.7%	263,026
Employee Benefits	22,829	43,144	52.9%	21,301	7.1%	37,999
Contractual Services	1,298,786	3,033,795	42.8%	1,304,951	-.4%	2,708,153
General Materials and Supplies	145,595	252,042	57.7%	105,845	37.5%	235,764
Conference & Meeting	73,997	196,270	37.7%	49,079	50.7%	143,114
Fixed Charges	3,153	11,500	27.4%	582	441.3%	17,272
Capital Outlay		6,000	0.0%	5,432		5,432
Other Expenditures	30				0.0%	
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	1,681,561	3,819,573	44.0%	1,606,726	4.6%	3,410,762
<b>Transfers</b>						
Transfers to Other Funds				400		1,275
Transfers From Other Funds		-250,000				-184,984
CHANGE IN NET ASSETS	22,508	7,121		95,064		7,950
FUND BALANCE	413,280	397,892				390,771

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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	670,476	2,300,842	29.1%	1,169,762	-42.6%	4,768,367
Federal Governmental Sources	1,467,091	3,690,539	39.7%	1,875,352	-21.7%	3,702,437
Other Revenues	13,590	5,062,767	.2%	161,148	-91.5%	293,913
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TOTALS	2,151,157	11,054,148	19.4%	3,206,263	-32.9%	8,764,718
<b>Expenditures</b>						
Salaries	457,645	1,164,614	39.3%	495,540	-7.6%	1,137,115
Employee Benefits	126,121	5,214,267	2.4%	108,293	16.4%	2,806,074
Contractual Services	253,517	394,865	64.2%	443,619	-42.8%	622,170
General Materials and Supplies	224,892	431,241	52.1%	102,288	119.8%	506,115
Conference & Meeting	31,065	78,028	39.8%	49,587	-37.3%	95,172
Utilities	3,501				0.0%	1,157
Capital Outlay	39,819	173,426	22.9%	126,888	-68.6%	350,534
Other Expenditures	2,003,760	3,531,487	56.7%	1,682,398	19.1%	3,133,247
Provision for Contingencies						
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TOTALS	3,140,324	10,987,928	28.5%	3,008,616	4.3%	8,651,588
<b>Transfers</b>						
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	27,986	59.8	71,554
CHANGE IN NET ASSETS	-1,004,814		23.6	166,689	59.8	36,190
FUND BALANCE	-1,001,307	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%	-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</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>						
Sales and Service	2,455				0.0%	
Investment Revenue				-168		254
Other Revenues	26,718	47,425	56.3%	31,748	-15.8%	42,601
	-----	-----	-----	-----	-----	-----
TOTALS	29,173	47,425	61.5%	31,580	-7.6%	42,855
<b>Expenditures</b>						
Contractual Services	3,000	2,600	115.3%	1,500	100.0%	4,100
General Materials and Supplies	2,603	27,290	9.5%	3,697	-29.5%	12,725
Conference & Meeting	5,857	7,095	82.5%	1,897	208.6%	6,022
Fixed Charges	1,014	1,420	71.4%	1,170	-13.3%	1,395
Other Expenditures	-135	2,150	-6.2%	272	149.5%	-16
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TOTALS	12,339	40,555	30.4%	8,537	44.5%	24,226
<b>Transfers</b>						
Transfers From Other Funds				-400		-1,275
CHANGE IN NET ASSETS	16,833	6,870		23,442		19,904
FUND BALANCE	123,027	113,064				106,194

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<u>AUDIT 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						
Local Governmental Sources	26,248	61,500	42.6%	23,777	10.3%	50,113
Investment Revenue				-120		-120
TOTALS	26,248	61,500	42.6%	23,656	10.9%	49,993
Expenditures						
Contractual Services	35,975	64,500	55.7%	9,700	270.8%	46,200
TOTALS	35,975	64,500	55.7%	9,700	270.8%	46,200
CHANGE IN NET ASSETS	-9,726	-3,000	55.7%	13,956	270.8%	3,793
FUND BALANCE	7,703	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	227,916	504,750	45.1%	123,036	85.2%	351,743
Investment Revenue	17,611			3,798	363.6%	33,679
TOTALS	----- 245,527	----- 504,750	----- 48.6%	----- 126,834	----- 93.5%	----- 385,422
Expenditures						
Salaries	201,858	450,901	44.7%	182,358	10.6%	422,305
Employee Benefits	57,337	279,773	20.4%	42,122	36.1%	263,230
Contractual Services	187,088	238,000	78.6%	85,653	118.4%	142,212
General Materials and Supplies	6,387	19,200	33.2%	12,887	-50.4%	20,626
Conference & Meeting	6,368	9,200	69.2%	4,004	59.0%	7,488
Fixed Charges	180,681	211,000	85.6%	162,867	10.9%	162,867
Utilities	1,710	4,000	42.7%	1,388	23.1%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
TOTALS	----- 641,581	----- 1,212,074	----- 52.9%	----- 491,282	----- 30.5%	----- 1,022,241
CHANGE IN NET ASSETS	-396,053	-707,324	52.9%	-364,448	30.5%	-636,818
FUND BALANCE	794,641	483,371				1,190,695