

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF MAY 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	3,096,851	6,281,154	49.3%	2,969,340	4.2%	6,070,588
State Governmental Sources	2,313,846	2,790,554	82.9%	2,972,338	-22.1%	3,311,346
Federal Governmental Sources	656	1,000	65.6%	151,632	-99.5%	151,632
Student Tuition and Fees	6,687,240	5,204,215	128.5%	6,437,754	3.8%	4,880,228
Sales and Service	940,979	848,194	110.9%	331,629	183.7%	473,479
Facilities Revenue	47,786	31,625	151.1%	42,029	13.7%	42,408
Investment Revenue	504,273	250,000	201.7%	286,977	75.7%	231,937
Other Revenues	56,086	4,900	144.6%	62,013	-9.5%	36,461
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TOTALS	13,647,720	15,411,642	88.5%	13,253,715	2.9%	15,198,083
Expenditures						
Salaries	8,133,396	9,919,603	81.9%	7,454,389	9.1%	8,823,105
Employee Benefits	1,822,868	1,955,977	93.1%	1,700,680	7.1%	1,632,726
Contractual Services	1,201,655	1,210,896	99.2%	1,021,529	17.6%	1,090,564
General Materials and Supplies	659,362	903,438	72.9%	642,454	2.6%	671,849
Conference & Meeting	306,098	395,246	77.4%	195,866	56.2%	224,155
Fixed Charges	150,810	134,400	112.2%	71,513	110.8%	83,183
Utilities	347,181	369,700	93.9%	210,785	64.7%	258,931
Capital Outlay				25,290		5,256
Other Expenditures	796,617	740,100	107.6%	836,190	-4.7%	881,154
Provision for Contingencies						
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TOTALS	13,417,991	15,629,360	85.8%	12,158,701	10.3%	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	251,044	-431,498	-9.9	1,128,385		1,387,906
FUND BALANCE	11,939,994	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>
Revenues						
Local Governmental Sources	2,769,104	5,604,667	49.4%	2,663,480	3.9%	5,436,308
State Governmental Sources	2,093,609	2,516,010	83.2%	2,670,018	-21.5%	2,972,507
Federal Governmental Sources	656	1,000	65.6%	135,936	-99.5%	135,936
Student Tuition and Fees	6,072,900	4,727,581	128.4%	5,841,343	3.9%	4,430,373
Sales and Service	940,979	848,194	110.9%	329,843	185.2%	471,693
Investment Revenue	498,470	250,000	199.3%	289,152	72.3%	229,945
Other Revenues	52,432	4,400	191.6%	61,674	-14.9%	36,122
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TOTALS	12,428,153	13,951,852	89.0%	11,991,448	3.6%	13,712,887
Expenditures						
Salaries	7,523,954	9,214,450	81.6%	6,908,093	8.9%	8,185,104
Employee Benefits	1,604,957	1,749,117	91.7%	1,519,057	5.6%	1,455,912
Contractual Services	1,126,301	1,133,646	99.3%	960,801	17.2%	1,021,326
General Materials and Supplies	565,314	795,438	71.0%	548,948	2.9%	570,968
Conference & Meeting	305,479	394,746	77.3%	195,624	56.1%	223,913
Fixed Charges	149,880	134,400	111.5%	71,513	109.5%	83,183
Utilities	2,894	2,700	107.2%	2,855	1.3%	3,202
Capital Outlay				20,034		
Other Expenditures	796,617	740,100	107.6%	836,190	-4.7%	881,154
Provision for Contingencies						
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TOTALS	12,075,400	14,164,597	85.2%	11,063,119	9.1%	12,424,766
Transfers						
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	374,066	-426,525	-9.9	961,700		1,180,076
FUND BALANCE	11,652,869	10,852,277				11,278,802

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF MAY 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	327,746	676,487	48.4%	305,859	7.1%	634,279
State Governmental Sources	220,237	274,544	80.2%	302,319	-27.1%	338,838
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	614,339	476,634	128.8%	596,410	3.0%	449,854
Sales and Service				1,786		1,786
Facilities Revenue	47,786	31,625	151.1%	42,029	13.7%	42,408
Investment Revenue	5,803			-2,174	366.8%	1,992
Other Revenues	3,654	500	730.8%	338	978.0%	338
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TOTALS	1,219,567	1,459,790	83.5%	1,262,266	-3.3%	1,485,195
Expenditures						
Salaries	609,441	705,153	86.4%	546,296	11.5%	638,001
Employee Benefits	217,911	206,860	105.3%	181,623	19.9%	176,814
Contractual Services	75,354	77,250	97.5%	60,728	24.0%	69,237
General Materials and Supplies	94,048	108,000	87.0%	93,506	.5%	100,880
Conference & Meeting	618	500	123.6%	242	155.5%	242
Fixed Charges	930				0.0%	
Utilities	344,286	367,000	93.8%	207,929	65.5%	255,729
Capital Outlay				5,256		5,256
Provision for Contingencies						
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TOTALS	1,342,590	1,464,763	91.6%	1,095,581	22.5%	1,246,161
Transfers						
Transfers to Other Funds						31,204
Transfers From Other Funds						
CHANGE IN NET ASSETS	-123,022	-4,973		166,684		207,830
FUND BALANCE	287,125	405,175				410,148

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<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	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	264,199			133,364	98.1%	183,096
Other Revenues		2,358,750	0.0%	52,869		152,869
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TOTALS	662,149	3,296,250	20.0%	838,918	-21.0%	1,389,204
Expenditures						
Contractual Services	100,375	109,900	91.3%	175,501	-42.8%	205,306
General Materials and Supplies	317,079	246,675	128.5%	77,253	310.4%	260,544
Conference & Meeting				139		139
Fixed Charges				4,090		5,380
Capital Outlay	1,677,863	7,682,250	21.8%	1,637,105	2.4%	1,735,132
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TOTALS	2,095,317	8,038,825	26.0%	1,894,088	10.6%	2,206,502
Transfers						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
CHANGE IN NET ASSETS	-1,433,168	-4,742,575		-1,055,170		-817,298
FUND BALANCE	5,745,248	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	998,872	1,997,685	50.0%	5,553,859	-82.0%	6,559,204
Investment Revenue	16,831			-6,805	347.3%	-10
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TOTALS	1,015,703	1,997,685	50.8%	5,547,054	-81.6%	6,559,193
Expenditures						
Contractual Services	1,080	2,200	49.0%	56,050	-98.0%	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	1,998,764	1,999,885	99.9%	6,661,668	-70.0%	6,718,124
CHANGE IN NET ASSETS	-983,061	-2,200	99.9%	-1,114,613	-70.0%	-158,930
FUND BALANCE	-69,520	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	466,802	347,133	134.4%	454,223	2.7%	345,261
Sales and Service	295,983	477,075	62.0%	337,447	-12.2%	360,741
Facilities Revenue	14,667	20,000	73.3%	18,926	-22.5%	18,926
Investment Revenue	3,880	100	880.3%	-1,997	294.2%	2,303
Other Revenues	2,409,222	2,732,386	88.1%	2,308,343	4.3%	2,495,451
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TOTALS	3,190,555	3,576,694	89.2%	3,129,263	1.9%	3,235,004
Expenditures						
Salaries	267,687	276,822	96.7%	239,381	11.8%	263,026
Employee Benefits	47,763	43,144	110.7%	42,389	12.6%	37,999
Contractual Services	2,554,170	3,033,795	84.1%	2,482,094	2.9%	2,708,153
General Materials and Supplies	221,044	252,042	87.7%	222,162	-.5%	235,764
Conference & Meeting	177,652	196,270	90.5%	127,974	38.8%	142,939
Fixed Charges	16,792	11,500	146.0%	12,758	31.6%	17,272
Capital Outlay		6,000	0.0%	5,432		5,432
Other Expenditures	117				0.0%	
Provision for Contingencies						
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TOTALS	3,285,226	3,819,573	86.0%	3,132,191	4.8%	3,410,587
Transfers						
Transfers to Other Funds				1,275		1,275
Transfers From Other Funds		-250,000				-184,984
CHANGE IN NET ASSETS	-94,670	7,121		-4,202		8,125
FUND BALANCE	296,275	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>
Revenues						
State Governmental Sources	2,047,887	2,300,842	89.0%	1,743,886	17.4%	4,768,367
Federal Governmental Sources	2,971,672	3,690,539	80.5%	3,217,844	-7.6%	3,702,437
Other Revenues	49,819	5,062,767	.9%	200,553	-75.1%	293,913
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TOTALS	5,069,379	11,054,148	45.8%	5,162,285	-1.8%	8,764,718
Expenditures						
Salaries	882,082	1,164,614	75.7%	973,474	-9.3%	1,137,115
Employee Benefits	234,782	5,214,267	4.5%	209,955	11.8%	2,806,074
Contractual Services	553,823	394,865	140.2%	541,220	2.3%	622,170
General Materials and Supplies	415,201	431,241	96.2%	213,804	94.2%	506,115
Conference & Meeting	65,132	78,028	83.4%	73,003	-10.7%	95,172
Utilities	6,352			777	716.8%	1,157
Capital Outlay	356,888	173,426	205.7%	324,545	9.9%	350,534
Other Expenditures	3,646,072	3,531,487	103.2%	3,137,094	16.2%	3,133,247
Provision for Contingencies						
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TOTALS	6,160,335	10,987,928	56.0%	5,473,876	12.5%	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	18,559	25,280	73.4	27,986	73.4	71,554
CHANGE IN NET ASSETS	-1,112,271		32.1	-344,962	73.4	36,190
FUND BALANCE	-1,108,764	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	20,621	60,000	34.3%	-8,532	341.6%	15,644
TOTALS	20,621	60,000	34.3%	-8,532	341.6%	15,644
Expenditures						
Investment Revenue	-----	-----	-----	-----	-----	-----
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000				-31,204
CHANGE IN NET ASSETS	20,621	90,000		-8,532		46,848
FUND BALANCE	2,406,014	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>
Revenues						
Sales and Service	2,655				0.0%	
Investment Revenue	400			-168	337.1%	254
Other Revenues	59,130	47,425	124.6%	40,426	46.2%	42,601
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TOTALS	62,185	47,425	131.1%	40,257	54.4%	42,855
Expenditures						
Contractual Services	3,000	2,600	115.3%	2,600	15.3%	4,100
General Materials and Supplies	3,573	27,290	13.0%	9,883	-63.8%	12,725
Conference & Meeting	24,503	7,095	345.3%	6,022	306.8%	6,022
Fixed Charges	1,014	1,420	71.4%	1,395	-27.3%	1,395
Other Expenditures	-50	2,150	-2.3%	-16	205.8%	-16
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TOTALS	32,041	40,555	79.0%	19,884	61.1%	24,226
Transfers						
Transfers From Other Funds				-1,275		-1,275
CHANGE IN NET ASSETS	30,144	6,870		21,648		19,904
FUND BALANCE	136,338	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	26,273	61,500	42.7%	23,777	10.5%	50,113
Investment Revenue	-115			-120	-4.3%	-120
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TOTALS	26,158	61,500	42.5%	23,656	10.5%	49,993
Expenditures						
Contractual Services	61,000	64,500	94.5%	46,200	32.0%	46,200
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TOTALS	61,000	64,500	94.5%	46,200	32.0%	46,200
CHANGE IN NET ASSETS	-34,841	-3,000	94.5%	-22,543	32.0%	3,793
FUND BALANCE	-17,412	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	228,137	504,750	45.2%	123,036	85.4%	351,743
Investment Revenue	59,107			18,102	226.5%	33,679
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TOTALS	287,245	504,750	56.9%	141,138	103.5%	385,422
Expenditures						
Salaries	396,495	450,901	87.9%	363,932	8.9%	422,305
Employee Benefits	117,487	279,773	41.9%	93,034	26.2%	263,230
Contractual Services	228,073	238,000	95.8%	133,732	70.5%	142,212
General Materials and Supplies	13,178	19,200	68.6%	19,203	-31.3%	20,626
Conference & Meeting	10,319	9,200	112.1%	7,488	37.8%	7,488
Fixed Charges	180,681	211,000	85.6%	162,867	10.9%	162,867
Utilities	2,198	4,000	54.9%	3,376	-34.8%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
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TOTALS	948,584	1,212,074	78.2%	783,635	21.0%	1,022,241
CHANGE IN NET ASSETS	-661,339	-707,324	78.2%	-642,497	21.0%	-636,818
FUND BALANCE	529,356	483,371				1,190,695