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

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<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	6,357,741	6,281,154	101.2%	6,070,588	4.7%	6,070,588
State Governmental Sources	2,849,076	2,790,554	102.1%	3,311,346	-13.9%	3,311,346
Federal Governmental Sources	656	1,000	65.6%	151,632	-99.5%	151,632
Student Tuition and Fees	5,198,426	5,204,215	99.8%	4,880,228	6.5%	4,880,228
Sales and Service	940,376	848,194	110.8%	473,479	98.6%	473,479
Facilities Revenue	49,066	31,625	155.1%	42,408	15.7%	42,408
Investment Revenue	656,980	250,000	262.7%	231,937	183.2%	231,937
Other Revenues	63,440	4,900	294.7%	36,461	73.9%	36,461
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TOTALS	16,115,765	15,411,642	104.5%	15,198,083	6.0%	15,198,083
Expenditures						
Salaries	9,193,902	9,919,603	92.6%	8,823,105	4.2%	8,823,105
Employee Benefits	2,057,438	1,955,977	105.1%	1,632,726	26.0%	1,632,726
Contractual Services	1,256,472	1,210,896	103.7%	1,090,564	15.2%	1,090,564
General Materials and Supplies	704,699	903,438	78.0%	671,849	4.8%	671,849
Conference & Meeting	328,097	395,246	83.0%	224,155	46.3%	224,155
Fixed Charges	163,872	134,400	121.9%	83,183	97.0%	83,183
Utilities	353,281	369,700	95.5%	258,931	36.4%	258,931
Capital Outlay				5,256		5,256
Other Expenditures	780,420	740,100	105.4%	881,154	-11.4%	881,154
Provision for Contingencies						
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TOTALS	14,838,184	15,629,360	94.9%	13,670,927	8.5%	13,670,927
Transfers						
Transfers to Other Funds		280,000		216,188		216,188
Transfers From Other Funds						
INDIRECT COST RECOVERY	-21,314	-106,220	20.0	-76,939	-72.3	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	1,298,895	-431,498	-9.9	1,387,906		1,387,906
FUND BALANCE	12,987,845	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	5,674,112	5,604,667	101.2%	5,436,308	4.3%	5,436,308
State Governmental Sources	2,569,964	2,516,010	102.1%	2,972,507	-13.5%	2,972,507
Federal Governmental Sources	656	1,000	65.6%	135,936	-99.5%	135,936
Student Tuition and Fees	4,729,851	4,727,581	100.0%	4,430,373	6.7%	4,430,373
Sales and Service	940,376	848,194	110.8%	471,693	99.3%	471,693
Investment Revenue	651,176	250,000	260.4%	229,945	183.1%	229,945
Other Revenues	59,689	4,400	356.5%	36,122	65.2%	36,122
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TOTALS	14,625,827	13,951,852	104.8%	13,712,887	6.6%	13,712,887
Expenditures						
Salaries	8,505,310	9,214,450	92.3%	8,185,104	3.9%	8,185,104
Employee Benefits	1,808,361	1,749,117	103.3%	1,455,912	24.2%	1,455,912
Contractual Services	1,176,386	1,133,646	103.7%	1,021,326	15.1%	1,021,326
General Materials and Supplies	602,022	795,438	75.6%	570,968	5.4%	570,968
Conference & Meeting	327,478	394,746	82.9%	223,913	46.2%	223,913
Fixed Charges	162,942	134,400	121.2%	83,183	95.8%	83,183
Utilities	3,102	2,700	114.9%	3,202	-3.1%	3,202
Capital Outlay						
Other Expenditures	780,420	740,100	105.4%	881,154	-11.4%	881,154
Provision for Contingencies						
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TOTALS	13,366,025	14,164,597	94.3%	12,424,766	7.5%	12,424,766
Transfers						
Transfers to Other Funds		280,000		184,984		184,984
Transfers From Other Funds						
INDIRECT COST RECOVERY	-21,314	-106,220	20.0	-76,939	-72.3	-76,939
INDIRECT COST EXPENSE		40,000				
CHANGE IN NET ASSETS	1,281,116	-426,525	-9.9	1,180,076		1,180,076
FUND BALANCE	12,559,919	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	683,628	676,487	101.0%	634,279	7.7%	634,279
State Governmental Sources	279,112	274,544	101.6%	338,838	-17.6%	338,838
Federal Governmental Sources				15,696		15,696
Student Tuition and Fees	468,574	476,634	98.3%	449,854	4.1%	449,854
Sales and Service				1,786		1,786
Facilities Revenue	49,066	31,625	155.1%	42,408	15.7%	42,408
Investment Revenue	5,803			1,992	191.2%	1,992
Other Revenues	3,751	500	750.3%	338	006.7%	338
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TOTALS	1,489,937	1,459,790	102.0%	1,485,195	.3%	1,485,195
Expenditures						
Salaries	688,591	705,153	97.6%	638,001	7.9%	638,001
Employee Benefits	249,076	206,860	120.4%	176,814	40.8%	176,814
Contractual Services	80,086	77,250	103.6%	69,237	15.6%	69,237
General Materials and Supplies	102,676	108,000	95.0%	100,880	1.7%	100,880
Conference & Meeting	618	500	123.6%	242	155.5%	242
Fixed Charges	930				0.0%	
Utilities	350,179	367,000	95.4%	255,729	36.9%	255,729
Capital Outlay				5,256		5,256
Provision for Contingencies						
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TOTALS	1,472,159	1,464,763	100.5%	1,246,161	18.1%	1,246,161
Transfers						
Transfers to Other Funds				31,204		31,204
Transfers From Other Funds						
CHANGE IN NET ASSETS	17,778	-4,973		207,830		207,830
FUND BALANCE	427,926	405,175				410,148

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<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%	853,238	-53.3%	853,238
State Governmental Sources		175,000	0.0%	200,000		200,000
Investment Revenue	298,357			183,096	62.9%	183,096
Other Revenues		2,358,750	0.0%	152,869		152,869
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TOTALS	696,308	3,296,250	21.1%	1,389,204	-49.8%	1,389,204
Expenditures						
Contractual Services	100,375	109,900	91.3%	205,306	-51.1%	205,306
General Materials and Supplies	320,022	246,675	129.7%	260,544	22.8%	260,544
Conference & Meeting				139		139
Fixed Charges				5,380		5,380
Capital Outlay	2,160,166	7,682,250	28.1%	1,734,904	24.5%	1,734,904
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TOTALS	2,580,563	8,038,825	32.1%	2,206,274	16.9%	2,206,274
Transfers						
Transfers to Other Funds		3,153,750				
Transfers From Other Funds		-3,153,750				
CHANGE IN NET ASSETS	-1,884,255	-4,742,575		-817,070		-817,070
FUND BALANCE	5,294,388	2,436,069				7,178,644

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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	2,002,526	1,997,685	100.2%	6,559,204	-69.4%	6,559,204
Investment Revenue	16,831			-10	514.3%	-10
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TOTALS	2,019,357	1,997,685	101.0%	6,559,193	-69.2%	6,559,193
Expenditures						
Contractual Services	1,140	2,200	51.8%	56,050	-97.9%	56,050
Fixed Charges	1,997,684	1,997,685	100.0%	6,662,074	-70.0%	6,662,074
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TOTALS	1,998,824	1,999,885	99.9%	6,718,124	-70.2%	6,718,124
CHANGE IN NET ASSETS	20,532	-2,200	99.9%	-158,930	-70.2%	-158,930
FUND BALANCE	934,073	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	305,036	347,133	87.8%	345,261	-11.6%	345,261
Sales and Service	338,628	477,075	70.9%	360,741	-6.1%	360,741
Facilities Revenue	14,667	20,000	73.3%	18,926	-22.5%	18,926
Investment Revenue	3,895	100	895.3%	2,303	69.0%	2,303
Other Revenues	2,611,213	2,732,386	95.5%	2,495,451	4.6%	2,495,451
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TOTALS	3,273,440	3,576,694	91.5%	3,235,004	1.1%	3,235,004
Expenditures						
Salaries	284,004	276,822	102.5%	263,026	7.9%	263,026
Employee Benefits	53,815	43,144	124.7%	37,999	41.6%	37,999
Contractual Services	2,797,997	3,033,795	92.2%	2,708,153	3.3%	2,708,153
General Materials and Supplies	256,319	252,042	101.7%	235,764	8.7%	235,764
Conference & Meeting	188,884	196,270	96.2%	142,939	32.1%	142,939
Fixed Charges	17,862	11,500	155.3%	17,272	3.4%	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	3,599,000	3,819,573	94.2%	3,410,587	5.5%	3,410,587
Transfers						
Transfers to Other Funds	750			1,275	-41.1	1,275
Transfers From Other Funds		-250,000		-184,984		-184,984
CHANGE IN NET ASSETS	-326,310	7,121	-.3	8,125		8,125
FUND BALANCE	64,636	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	2,269,111	2,300,842	98.6%	4,768,367	-52.4%	4,768,367
Federal Governmental Sources	3,273,210	3,690,539	88.6%	3,702,437	-11.5%	3,702,437
Other Revenues	69,819	5,062,767	1.3%	293,913	-76.2%	293,913
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TOTALS	5,612,141	11,054,148	50.7%	8,764,718	-35.9%	8,764,718
Expenditures						
Salaries	987,869	1,164,614	84.8%	1,137,115	-13.1%	1,137,115
Employee Benefits	258,748	5,214,267	4.9%	2,806,074	-90.7%	2,806,074
Contractual Services	559,732	394,865	141.7%	622,170	-10.0%	622,170
General Materials and Supplies	471,730	431,241	109.3%	506,115	-6.7%	506,115
Conference & Meeting	68,040	78,028	87.2%	95,172	-28.5%	95,172
Utilities	6,162			1,157	432.2%	1,157
Capital Outlay	239,260	173,426	137.9%	350,534	-31.7%	350,534
Other Expenditures	3,711,667	3,531,487	105.1%	3,133,247	18.4%	3,133,247
Provision for Contingencies						
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TOTALS	6,303,210	10,987,928	57.3%	8,651,588	-27.1%	8,651,588
Transfers						
Transfers to Other Funds	612	47,891	1.2	78,919	-99.2	78,919
Transfers From Other Funds	-612	-47,891	1.2	-78,919	-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	71,554	73.4	71,554
CHANGE IN NET ASSETS	-712,383		32.1	36,190	73.4	36,190
FUND BALANCE	-708,876	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%	15,644	31.8%	15,644
TOTALS	20,621	60,000	34.3%	15,644	31.8%	15,644
Expenditures						
Investment Revenue	-----	-----	-----	-----	-----	-----
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds		-30,000		-31,204		-31,204
CHANGE IN NET ASSETS	20,621	90,000		46,848		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			254	57.3%	254
Other Revenues	59,745	47,425	125.9%	42,601	40.2%	42,601
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TOTALS	62,800	47,425	132.4%	42,855	46.5%	42,855
Expenditures						
Contractual Services	3,000	2,600	115.3%	4,100	-26.8%	4,100
General Materials and Supplies	8,352	27,290	30.6%	12,725	-34.3%	12,725
Conference & Meeting	28,591	7,095	402.9%	6,022	374.7%	6,022
Fixed Charges	1,014	1,420	71.4%	1,395	-27.3%	1,395
Other Expenditures	223	2,150	10.3%	-16	463.9%	-16
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TOTALS	41,180	40,555	101.5%	24,226	69.9%	24,226
Transfers						
Transfers From Other Funds	-750			-1,275		-1,275
CHANGE IN NET ASSETS	22,370	6,870		19,904		19,904
FUND BALANCE	128,564	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	58,433	61,500	95.0%	50,113	16.6%	50,113
Investment Revenue	-115			-120	-4.3%	-120
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TOTALS	58,317	61,500	94.8%	49,993	16.6%	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	-2,682	-3,000	94.5%	3,793	32.0%	3,793
FUND BALANCE	14,747	14,429				17,429

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<u>LIABILITY, PROTECTION & SETTLEMENT</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	879,272	504,750	174.2%	351,743	149.9%	351,743
Investment Revenue	68,589			33,679	103.6%	33,679
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TOTALS	947,862	504,750	187.7%	385,422	145.9%	385,422
Expenditures						
Salaries	450,803	450,901	99.9%	422,305	6.7%	422,305
Employee Benefits	132,959	279,773	47.5%	263,230	-49.4%	263,230
Contractual Services	249,079	238,000	104.6%	142,212	75.1%	142,212
General Materials and Supplies	13,541	19,200	70.5%	20,626	-34.3%	20,626
Conference & Meeting	10,532	9,200	114.4%	7,488	40.6%	7,488
Fixed Charges	180,681	211,000	85.6%	162,867	10.9%	162,867
Utilities	2,296	4,000	57.4%	3,511	-34.6%	3,511
Capital Outlay						
Other Expenditures	149				0.0%	
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TOTALS	1,040,044	1,212,074	85.8%	1,022,241	1.7%	1,022,241
CHANGE IN NET ASSETS	-92,182	-707,324	85.8%	-636,818	1.7%	-636,818
FUND BALANCE	1,098,513	483,371				1,190,695