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

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<u>OPERATING FUNDS</u>	<u>2024-2025</u> <u>YTD</u>	<u>2024-2025</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2023-2024</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2023-2024</u> <u>Total</u>
Revenues						
Local Governmental Sources	3,243,214	6,519,152	49.7%	3,092,042	4.8%	6,357,741
State Governmental Sources	383,384	2,802,669	13.6%	1,177,122	-67.4%	2,848,567
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,330,104	5,276,952	82.0%	4,303,725	.6%	5,152,976
Sales and Service	343,032	919,748	37.3%	411,655	-16.6%	940,376
Facilities Revenue	12,552	36,625	34.2%	23,581	-46.7%	49,066
Investment Revenue	305,437	450,000	67.8%	296,457	3.0%	535,192
Other Revenues	10,877	6,000	181.3%	51,293	-78.7%	56,769
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TOTALS	8,628,604	16,011,646	53.8%	9,355,878	-7.7%	15,941,347
Expenditures						
Salaries	4,005,154	10,464,682	38.2%	3,086,658	29.7%	9,562,131
Employee Benefits	926,862	2,220,264	41.7%	726,866	27.5%	1,931,461
Contractual Services	489,879	1,408,137	34.7%	748,321	-34.5%	1,276,616
General Materials and Supplies	286,637	880,708	32.5%	385,509	-25.6%	716,799
Conference & Meeting	124,997	400,713	31.1%	127,643	-2.0%	332,683
Fixed Charges	69,009	168,510	40.9%	66,063	4.4%	163,872
Utilities	54,410	379,000	14.3%	140,109	-61.1%	356,650
Capital Outlay						
Other Expenditures	598,198	815,300	73.3%	593,469	.8%	874,172
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TOTALS	6,555,149	16,737,314	39.1%	5,874,642	11.5%	15,214,387
Transfers						
Transfers to Other Funds		253,676				391,813
INDIRECT COST RECOVERY	-550	-22,411	2.4	-16,226	-96.6	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	2,074,004	-956,933	-2	3,497,461		403,074
FUND BALANCE	14,166,030	11,135,092				12,092,025

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<u>EDUCATION FUND</u>	<u>2024-2025</u> <u>YTD</u>	<u>2024-2025</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2023-2024</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2023-2024</u> <u>Total</u>
Revenues						
Local Governmental Sources	2,889,257	5,782,905	49.9%	2,764,599	4.5%	5,674,112
State Governmental Sources	343,954	2,527,282	13.6%	1,073,391	-67.9%	2,569,454
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	3,916,958	4,785,031	81.8%	3,906,888	.2%	4,684,401
Sales and Service	343,032	919,748	37.3%	411,655	-16.6%	940,376
Investment Revenue	305,437	425,000	71.8%	298,651	2.2%	522,582
Other Revenues	2,605	5,000	52.1%	49,167	-94.7%	53,018
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TOTALS	7,801,245	14,445,466	54.0%	8,504,353	-8.2%	14,444,603
Expenditures						
Salaries	3,688,740	9,687,495	38.0%	2,824,517	30.6%	8,859,929
Employee Benefits	808,189	1,917,974	42.1%	641,762	25.9%	1,666,347
Contractual Services	460,042	1,330,637	34.5%	711,713	-35.3%	1,181,548
General Materials and Supplies	245,454	767,208	31.9%	324,017	-24.2%	603,587
Conference & Meeting	124,997	400,213	31.2%	127,643	-2.0%	332,064
Fixed Charges	69,009	168,510	40.9%	65,133	5.9%	162,942
Utilities	1,123	4,000	28.1%	1,513	-25.7%	3,102
Capital Outlay						
Other Expenditures	598,198	815,300	73.3%	593,469	.8%	874,172
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TOTALS	5,995,757	15,091,337	39.7%	5,289,773	13.3%	13,683,695
Transfers						
Transfers to Other Funds		253,676				390,498
INDIRECT COST RECOVERY	-550	-22,411	2.4	-16,226	-96.6	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	1,806,038	-877,136	-.2	3,230,807		438,338
FUND BALANCE	13,523,179	10,840,004				11,717,140

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<u>OPERATION AND MAINTENANCE FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
<b>Revenues</b>						
Local Governmental Sources	353,956	736,247	48.0%	327,442	8.1%	683,628
State Governmental Sources	39,430	275,387	14.3%	103,731	-61.9%	279,112
Student Tuition and Fees	413,146	491,921	83.9%	396,836	4.1%	468,574
Facilities Revenue	12,552	36,625	34.2%	23,581	-46.7%	49,066
Investment Revenue		25,000	0.0%	-2,194		12,609
Other Revenues	8,272	1,000	827.2%	2,125	289.1%	3,751
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TOTALS	827,358	1,566,180	52.8%	851,524	-2.8%	1,496,744
<b>Expenditures</b>						
Salaries	316,413	777,187	40.7%	262,140	20.7%	702,202
Employee Benefits	118,672	302,290	39.2%	85,103	39.4%	265,114
Contractual Services	29,837	77,500	38.5%	36,607	-18.4%	95,067
General Materials and Supplies	41,182	113,500	36.2%	61,492	-33.0%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges				930		930
Utilities	53,286	375,000	14.2%	138,595	-61.5%	353,547
Capital Outlay						
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TOTALS	559,392	1,645,977	33.9%	584,869	-4.3%	1,530,692
<b>Transfers</b>						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	267,966	-79,797		266,654		-35,263
FUND BALANCE	642,850	295,087				374,884

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<u>OPERATION &amp; MAINTENANCE- RESTRICTED</u>	<u>2024-2025</u> <u>YTD</u>	<u>2024-2025</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2023-2024</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2023-2024</u> <u>Total</u>
<b>Revenues</b>						
Local Governmental Sources				397,592		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue				86,109		353,034
Other Revenues	175,150			45,346	286.2%	1,984,421
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TOTALS	175,150	675,000	25.9%	529,047	-66.8%	2,735,406
<b>Expenditures</b>						
Contractual Services	31,821	10,000	318.2%	33,985	-6.3%	113,620
General Materials and Supplies	96,491	359,750	26.8%	143,653	-32.8%	339,936
Capital Outlay	608,769	5,534,700	11.0%	597,641	1.8%	4,767,606
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TOTALS	737,082	5,904,450	12.4%	775,279	-4.9%	5,221,162
<b>Transfers</b>						
Transfers to Other Funds		2,215,292				4,823
Transfers From Other Funds		-2,215,292				-4,823
CHANGE IN NET ASSETS	-561,932	-5,229,450		-246,231		-2,485,756
FUND BALANCE	4,130,955	-536,562				4,692,887

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<u>BOND AND INTEREST FUND</u>	2024-2025 <u>YTD</u>	2024-2025 <u>Budget</u>	YTD / <u>Budget %</u>	2023-2024 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2023-2024 <u>Total</u>
Revenues						
Local Governmental Sources	998,210	1,998,863	49.9%	997,950	%	2,002,526
Investment Revenue		20,000	0.0%	-5,059		21,349
TOTALS	998,210	2,018,863	49.4%	992,890	.5%	2,023,875
Expenditures						
Contractual Services	825	2,200	37.5%	1,080	-23.6%	1,140
Fixed Charges	114,282	1,998,564	5.7%	190,268	-39.9%	1,926,851
TOTALS	115,107	2,000,764	5.7%	191,348	-39.8%	1,927,991
CHANGE IN NET ASSETS	883,103	18,099	5.7%	801,541	-39.8%	95,883
FUND BALANCE	1,892,528	1,027,524				1,009,425

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2024-2025</u> <u>YTD</u>	<u>2024-2025</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2023-2024</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2023-2024</u> <u>Total</u>
<b>Revenues</b>						
Student Tuition and Fees	438,529	518,445	84.5%	295,451	48.4%	350,486
Sales and Service	94,464	396,118	23.8%	173,016	-45.4%	355,857
Facilities Revenue	32,400			12,486	159.4%	14,667
Investment Revenue	60			-1,491	104.0%	13,298
Other Revenues	1,144,185	3,040,700	37.6%	1,026,960	11.4%	2,611,213
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TOTALS	1,709,639	3,955,263	43.2%	1,506,422	13.4%	3,345,523
<b>Expenditures</b>						
Salaries	130,163	355,898	36.5%	114,663	13.5%	287,300
Employee Benefits	23,797	53,166	44.7%	18,997	25.2%	44,948
Contractual Services	1,182,994	3,316,382	35.6%	1,102,329	7.3%	2,810,514
General Materials and Supplies	130,185	247,007	52.7%	143,988	-9.5%	265,499
Conference & Meeting	58,952	249,736	23.6%	75,367	-21.7%	190,680
Fixed Charges	38,766	20,500	189.1%	2,903	235.1%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	1,565,395	4,248,689	36.8%	1,458,280	7.3%	3,617,431
<b>Transfers</b>						
Transfers to Other Funds						750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	144,244	-39,750		48,142		102,341
FUND BALANCE	637,532	453,538				493,288

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<u>RESTRICTED PURPOSES FUND</u>	<u>2024-2025</u> <u>YTD</u>	<u>2024-2025</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2023-2024</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2023-2024</u> <u>Total</u>
<b>Revenues</b>						
State Governmental Sources	200,849	1,257,685	15.9%	758,355	-73.5%	5,307,423
Federal Governmental Sources	327,824	3,464,680	9.4%	1,550,673	-78.8%	3,805,682
Other Revenues	71,217	5,115,160	1.3%	8,590	729.0%	137,439
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<b>TOTALS</b>	<b>599,891</b>	<b>9,837,525</b>	<b>6.1%</b>	<b>2,317,618</b>	<b>-74.1%</b>	<b>9,250,545</b>
<b>Expenditures</b>						
Salaries	381,030	840,987	45.3%	375,214	1.5%	1,042,769
Employee Benefits	85,426	5,142,798	1.6%	106,168	-19.5%	3,108,402
Contractual Services	129,812	76,055	170.6%	241,875	-46.3%	579,896
General Materials and Supplies	45,787	156,526	29.2%	255,537	-82.0%	495,604
Conference & Meeting	19,431	59,679	32.5%	26,908	-27.7%	69,052
Fixed Charges	4,558				0.0%	
Utilities	190			2,931	-93.5%	6,162
Capital Outlay	125,733	164,733	76.3%	24,559	411.9%	225,920
Other Expenditures	2,294,103	3,281,816	69.9%	1,991,516	15.1%	3,657,751
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<b>TOTALS</b>	<b>3,086,073</b>	<b>9,722,594</b>	<b>31.7%</b>	<b>3,024,709</b>	<b>2.0%</b>	<b>9,185,560</b>
<b>Transfers</b>						
Transfers to Other Funds	2,619	47,891	5.4	612	327.7	45,759
Transfers From Other Funds	-2,619	-47,891	5.4	-612	327.7	-61,257
INDIRECT COST EXPENSE	550	22,411	2.4	530	3.7	7,411
INDIRECT COST EXPENSE				15,696		60,517
<b>CHANGE IN NET ASSETS</b>	<b>-2,486,731</b>	<b>92,520</b>	<b>2.4</b>	<b>-723,317</b>		<b>12,554</b>
<b>FUND BALANCE</b>	<b>-2,470,669</b>	<b>108,581</b>				<b>16,061</b>

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<u>WORKING CASH FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Investment Revenue				-7,039		65,488
TOTALS	-----	-----	-----	-----	-----	-----
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-1,315
CHANGE IN NET ASSETS				-7,039		66,803
FUND BALANCE	2,452,197	2,452,197				2,452,197



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<u>TRUST AND AGENCY FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
<b>Revenues</b>						
Sales and Service	1,666				0.0%	2,655
Investment Revenue				-169		1,724
Other Revenues	33,339	41,050	81.2%	25,337	31.5%	59,745
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TOTALS	35,005	41,050	85.2%	25,167	39.0%	64,125
<b>Expenditures</b>						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	5,201	21,700	23.9%	1,957	165.7%	8,352
Conference & Meeting	6,564	9,550	68.7%	4,488	46.2%	28,591
Fixed Charges		400	0.0%	1,014		1,014
Other Expenditures	123	1,200	10.3%	-135	191.7%	223
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TOTALS	13,890	35,850	38.7%	10,324	34.5%	41,180
<b>Transfers</b>						
Transfers From Other Funds						-750
CHANGE IN NET ASSETS	21,115	5,200		14,842		23,694
FUND BALANCE	151,003	135,088				129,888

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<u>AUDIT FUND</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	31,989	62,250	51.3%	26,248	21.8%	58,433
Investment Revenue				-115		-115
TOTALS	31,989	62,250	51.3%	26,133	22.4%	58,317
Expenditures						
Contractual Services	33,000	59,500	55.4%	35,975	-8.2%	68,500
TOTALS	33,000	59,500	55.4%	35,975	-8.2%	68,500
CHANGE IN NET ASSETS	-1,010	2,750	55.4%	-9,841	-8.2%	-10,182
FUND BALANCE	6,237	9,997				7,247

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<u>LIABILITY, PROTECTION &amp; SETTLEMENT</u>	<u>2024-2025 YTD</u>	<u>2024-2025 Budget</u>	<u>YTD / Budget %</u>	<u>2023-2024 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2023-2024 Total</u>
Revenues						
Local Governmental Sources	647,608	1,263,238	51.2%	227,916	184.1%	879,272
Investment Revenue				14,553		71,903
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TOTALS	647,608	1,263,238	51.2%	242,469	167.0%	951,175
Expenditures						
Salaries	189,075	472,686	40.0%	166,593	13.4%	459,990
Employee Benefits	45,358	338,865	13.3%	47,919	-5.3%	317,446
Contractual Services	182,839	291,500	62.7%	160,164	14.1%	310,011
General Materials and Supplies	9,045	23,050	39.2%	11,398	-20.6%	18,947
Conference & Meeting	7,845	13,750	57.0%	6,368	23.1%	11,377
Fixed Charges	183,180	186,188	98.3%	180,681	1.3%	180,681
Utilities	1,539	4,000	38.4%	1,612	-4.5%	2,296
Other Expenditures				149		149
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TOTALS	618,884	1,330,039	46.5%	574,889	7.6%	1,300,901
CHANGE IN NET ASSETS	28,724	-66,801	46.5%	-332,419	7.6%	-349,725
FUND BALANCE	869,694	774,169				840,970