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

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<u>OPERATING FUNDS</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	3,243,214	6,519,152	49.7%	3,093,984	4.8%	6,357,741
State Governmental Sources	937,781	2,802,669	33.4%	1,681,064	-44.2%	2,848,567
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,843,422	5,276,952	91.7%	4,843,686	%	5,152,976
Sales and Service	674,177	919,748	73.3%	471,632	42.9%	940,376
Facilities Revenue	22,981	36,625	62.7%	28,247	-18.6%	49,066
Investment Revenue	422,292	450,000	93.8%	465,793	-9.3%	535,192
Other Revenues	12,834	6,000	213.9%	52,699	-75.6%	56,769
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TOTALS	10,156,704	16,011,646	63.4%	10,637,108	-4.5%	15,941,347
Expenditures						
Salaries	5,490,276	10,464,682	52.4%	4,442,341	23.5%	9,561,347
Employee Benefits	1,317,142	2,220,264	59.3%	1,042,928	26.2%	1,931,461
Contractual Services	750,131	1,408,137	53.2%	833,329	-9.9%	1,276,616
General Materials and Supplies	395,966	880,708	44.9%	459,884	-13.9%	716,799
Conference & Meeting	164,796	400,713	41.1%	177,200	-7.0%	342,763
Fixed Charges	98,986	168,510	58.7%	95,844	3.2%	163,872
Utilities	162,868	379,000	42.9%	221,458	-26.4%	421,237
Capital Outlay						
Other Expenditures	692,586	815,300	84.9%	623,159	11.1%	852,523
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TOTALS	9,072,755	16,737,314	54.2%	7,896,147	14.9%	15,266,622
Transfers						
Transfers to Other Funds		253,676				378,845
INDIRECT COST RECOVERY	-7,380	-22,411	32.9	-19,089	-61.3	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	1,091,329	-956,933	-3.1	2,760,050		363,808
FUND BALANCE	13,144,088	11,095,825				12,052,758

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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%	2,766,541	4.4%	5,674,112
State Governmental Sources	845,403	2,527,282	33.4%	1,521,899	-44.4%	2,569,454
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,381,164	4,785,031	91.5%	4,400,595	-.4%	4,684,401
Sales and Service	674,177	919,748	73.3%	471,632	42.9%	940,376
Investment Revenue	422,292	425,000	99.3%	459,990	-8.2%	522,582
Other Revenues	2,748	5,000	54.9%	49,207	-94.4%	53,018
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TOTALS	9,215,044	14,445,466	63.7%	9,669,867	-4.7%	14,444,603
Expenditures						
Salaries	5,054,242	9,687,495	52.1%	4,079,215	23.9%	8,859,145
Employee Benefits	1,150,526	1,917,974	59.9%	921,766	24.8%	1,666,347
Contractual Services	706,461	1,330,637	53.0%	791,810	-10.7%	1,181,548
General Materials and Supplies	344,878	767,208	44.9%	383,434	-10.0%	603,587
Conference & Meeting	164,796	400,213	41.1%	177,200	-7.0%	342,144
Fixed Charges	98,986	168,510	58.7%	94,914	4.2%	162,942
Utilities	1,704	4,000	42.6%	2,024	-15.7%	3,102
Capital Outlay						
Other Expenditures	692,586	815,300	84.9%	623,159	11.1%	852,523
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TOTALS	8,214,184	15,091,337	54.4%	7,073,525	16.1%	13,671,342
Transfers						
Transfers to Other Funds		253,676				377,530
INDIRECT COST RECOVERY	-7,380	-22,411	32.9	-19,089	-61.3	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	1,008,240	-877,136	-3.1	2,615,430		463,659
FUND BALANCE	12,750,702	10,865,325				11,742,461

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

<u>OPERATION AND MAINTENANCE 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	353,956	736,247	48.0%	327,442	8.1%	683,628
State Governmental Sources	92,377	275,387	33.5%	159,164	-41.9%	279,112
Student Tuition and Fees	462,258	491,921	93.9%	443,090	4.3%	468,574
Facilities Revenue	22,981	36,625	62.7%	28,247	-18.6%	49,066
Investment Revenue		25,000	0.0%	5,803		12,609
Other Revenues	10,085	1,000	008.6%	3,492	188.8%	3,751
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TOTALS	941,660	1,566,180	60.1%	967,241	-2.6%	1,496,744
Expenditures						
Salaries	436,034	777,187	56.1%	363,126	20.0%	702,202
Employee Benefits	166,615	302,290	55.1%	121,162	37.5%	265,114
Contractual Services	43,669	77,500	56.3%	41,519	5.1%	95,067
General Materials and Supplies	51,088	113,500	45.0%	76,449	-33.1%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges				930		930
Utilities	161,163	375,000	42.9%	219,434	-26.5%	418,135
Capital Outlay						
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TOTALS	858,570	1,645,977	52.1%	822,621	4.3%	1,595,279
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	83,089	-79,797		144,619		-99,850
FUND BALANCE	393,386	230,500				310,297

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<u>OPERATION & 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>
Revenues						
Local Governmental Sources				397,592		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue				183,830		353,034
Other Revenues	175,150			659,901	-73.4%	1,984,421
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TOTALS	175,150	675,000	25.9%	1,241,323	-85.8%	2,735,406
Expenditures						
Contractual Services	81,536	10,000	815.3%	67,182	21.3%	113,620
General Materials and Supplies	151,392	359,750	42.0%	216,116	-29.9%	339,936
Capital Outlay	846,660	5,534,700	15.3%	1,836,196	-53.8%	4,767,606
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TOTALS	1,079,589	5,904,450	18.2%	2,119,495	-49.0%	5,221,162
Transfers						
Transfers to Other Funds		2,215,292				4,823
Transfers From Other Funds		-2,215,292				-4,823
CHANGE IN NET ASSETS	-904,439	-5,229,450		-878,171		-2,485,756
FUND BALANCE	3,788,447	-536,562				4,692,887

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 REVENUES, EXPENDITURES, AND TRANSFERS
 AS OF JANUARY 31

<u>BOND AND INTEREST 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	998,210	1,998,863	49.9%	997,950	%	2,002,526
Investment Revenue		20,000	0.0%	16,831		21,349
TOTALS	998,210	2,018,863	49.4%	1,014,781	-1.6%	2,023,875
Expenditures						
Contractual Services	825	2,200	37.5%	1,140	-27.6%	1,140
General Materials and Supplies	300				0.0%	
Fixed Charges	1,998,564	1,998,564	100.0%	1,997,684	%	1,926,851
TOTALS	1,999,689	2,000,764	99.9%	1,998,824	%	1,927,991
CHANGE IN NET ASSETS	-1,001,478	18,099	99.9%	-984,043	%	95,883
FUND BALANCE	7,946	1,027,524				1,009,425

SAUK VALLEY COMMUNITY COLLEGE
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AS OF JANUARY 31

<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>
Revenues						
Student Tuition and Fees	493,708	518,445	95.2%	331,871	48.7%	350,486
Sales and Service	160,523	396,118	40.5%	204,961	-21.6%	355,857
Facilities Revenue	59,400			12,486	375.7%	14,667
Investment Revenue	120			3,820	-96.8%	13,298
Other Revenues	1,698,770	3,040,700	55.8%	1,431,322	18.6%	2,611,213
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TOTALS	2,412,521	3,955,263	61.0%	1,984,463	21.5%	3,345,523
Expenditures						
Salaries	179,377	355,898	50.4%	157,877	13.6%	287,300
Employee Benefits	33,305	53,166	62.6%	27,440	21.3%	44,948
Contractual Services	1,688,300	3,316,382	50.9%	1,563,217	8.0%	2,810,514
General Materials and Supplies	159,670	247,007	64.6%	170,802	-6.5%	265,499
Conference & Meeting	102,062	249,736	40.8%	109,767	-7.0%	190,680
Fixed Charges	48,876	20,500	238.4%	3,553	275.4%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	2,212,127	4,248,689	52.0%	2,032,688	8.8%	3,617,431
Transfers						
Transfers to Other Funds	800					750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	199,594	-39,750	-.3	-48,225		102,341
FUND BALANCE	692,882	453,538				493,288

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<u>RESTRICTED PURPOSES 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						
State Governmental Sources	778,825	1,257,685	61.9%	1,142,113	-31.8%	5,307,423
Federal Governmental Sources	2,262,868	3,464,680	65.3%	1,840,605	22.9%	3,818,650
Other Revenues	81,217	5,115,160	1.5%	23,590	244.2%	137,439
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TOTALS	3,122,910	9,837,525	31.7%	3,006,309	3.8%	9,263,513
Expenditures						
Salaries	491,641	840,987	58.4%	519,717	-5.4%	1,043,553
Employee Benefits	108,666	5,142,798	2.1%	142,400	-23.6%	3,108,402
Contractual Services	155,375	76,055	204.2%	357,454	-56.5%	579,896
General Materials and Supplies	41,907	156,526	26.7%	288,831	-85.4%	495,604
Conference & Meeting	27,015	59,679	45.2%	43,103	-37.3%	69,052
Fixed Charges	4,558				0.0%	
Utilities	228			4,071	-94.4%	6,162
Capital Outlay	132,396	164,733	80.3%	24,559	439.0%	225,920
Other Expenditures	2,154,618	3,281,816	65.6%	2,204,187	-2.2%	3,657,751
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TOTALS	3,116,406	9,722,594	32.0%	3,584,325	-13.0%	9,186,344
Transfers						
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	-48,289
INDIRECT COST EXPENSE	550	22,411	2.4	530	3.7	7,411
INDIRECT COST EXPENSE	6,830			18,559		60,517
CHANGE IN NET ASSETS	-876	92,520	32.9	-597,105		11,770
FUND BALANCE	14,400	107,797				15,277

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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				20,621		65,488
TOTALS	-----	-----	-----	----- 20,621	-----	----- 65,488
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-1,315
CHANGE IN NET ASSETS				20,621		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>
Revenues						
Sales and Service	1,766			2,455	-28.0%	2,655
Investment Revenue				400		1,724
Other Revenues	36,044	41,050	87.8%	30,622	17.7%	59,745
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TOTALS	37,810	41,050	92.1%	33,477	12.9%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	5,834	21,700	26.8%	2,603	124.1%	8,352
Conference & Meeting	8,761	9,550	91.7%	5,857	49.5%	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	16,719	35,850	46.6%	12,339	35.4%	41,180
Transfers						
Transfers From Other Funds	-800					-750
CHANGE IN NET ASSETS	21,890	5,200		21,137		23,694
FUND BALANCE	151,779	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	50,750	59,500	85.2%	54,500	-6.8%	68,500
TOTALS	50,750	59,500	85.2%	54,500	-6.8%	68,500
CHANGE IN NET ASSETS	-18,760	2,750	85.2%	-28,366	-6.8%	-10,182
FUND BALANCE	-11,512	9,997				7,247

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<u>LIABILITY, PROTECTION & SETTLEMENT</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	647,608	1,263,238	51.2%	227,916	184.1%	879,272
Investment Revenue				45,105		71,903
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TOTALS	647,608	1,263,238	51.2%	273,022	137.2%	951,175
Expenditures						
Salaries	258,276	472,686	54.6%	237,614	8.7%	459,990
Employee Benefits	63,783	338,865	18.8%	70,216	-9.1%	317,446
Contractual Services	196,948	291,500	67.5%	199,029	-1.0%	310,011
General Materials and Supplies	9,550	23,050	41.4%	12,554	-23.9%	18,947
Conference & Meeting	7,875	13,750	57.2%	6,415	22.7%	11,377
Fixed Charges	183,180	186,188	98.3%	180,681	1.3%	180,681
Utilities	1,656	4,000	41.4%	1,807	-8.4%	2,296
Other Expenditures				149		149
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TOTALS	721,271	1,330,039	54.2%	708,469	1.8%	1,300,901
CHANGE IN NET ASSETS	-73,662	-66,801	54.2%	-435,446	1.8%	-349,725
FUND BALANCE	767,307	774,169				840,970