

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

<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	583,140	2,802,669	20.8%	1,339,109	-56.4%	2,848,567
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,620,737	5,276,952	87.5%	4,656,712	-.7%	5,152,976
Sales and Service	363,102	919,748	39.4%	418,348	-13.2%	940,376
Facilities Revenue	19,681	36,625	53.7%	23,963	-17.8%	49,066
Investment Revenue	331,857	450,000	73.7%	405,528	-18.1%	535,192
Other Revenues	10,892	6,000	181.5%	51,293	-78.7%	56,769
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TOTALS	9,172,626	16,011,646	57.2%	9,988,940	-8.1%	15,941,347
Expenditures						
Salaries	4,741,304	10,464,682	45.3%	3,803,730	24.6%	9,562,131
Employee Benefits	1,116,423	2,220,264	50.2%	867,823	28.6%	1,931,461
Contractual Services	710,380	1,408,137	50.4%	796,426	-10.8%	1,276,616
General Materials and Supplies	353,797	880,708	40.1%	411,346	-13.9%	716,799
Conference & Meeting	152,635	400,713	38.0%	141,409	7.9%	332,683
Fixed Charges	83,916	168,510	49.8%	93,226	-9.9%	163,872
Utilities	185,913	379,000	49.0%	173,129	7.3%	356,650
Capital Outlay						
Other Expenditures	626,806	815,300	76.8%	613,621	2.1%	874,172
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TOTALS	7,971,178	16,737,314	47.6%	6,900,714	15.5%	15,214,387
Transfers						
Transfers to Other Funds		253,676				391,813
INDIRECT COST RECOVERY	-550	-22,411	2.4	-19,089	-97.1	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	1,201,998	-956,933	-2	3,107,315		403,074
FUND BALANCE	13,294,023	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%	2,766,541	4.4%	5,674,112
State Governmental Sources	529,773	2,527,282	20.9%	1,217,559	-56.4%	2,569,454
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,176,949	4,785,031	87.2%	4,228,884	-1.2%	4,684,401
Sales and Service	363,102	919,748	39.4%	418,348	-13.2%	940,376
Investment Revenue	331,857	425,000	78.0%	399,725	-16.9%	522,582
Other Revenues	2,619	5,000	52.4%	49,167	-94.6%	53,018
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TOTALS	8,293,561	14,445,466	57.4%	9,080,227	-8.6%	14,444,603
Expenditures						
Salaries	4,365,468	9,687,495	45.0%	3,490,992	25.0%	8,859,929
Employee Benefits	975,076	1,917,974	50.8%	766,536	27.2%	1,666,347
Contractual Services	668,734	1,330,637	50.2%	758,903	-11.8%	1,181,548
General Materials and Supplies	309,523	767,208	40.3%	343,232	-9.8%	603,587
Conference & Meeting	152,635	400,213	38.1%	141,409	7.9%	332,064
Fixed Charges	83,916	168,510	49.8%	92,296	-9.0%	162,942
Utilities	1,386	4,000	34.6%	1,765	-21.4%	3,102
Capital Outlay						
Other Expenditures	626,806	815,300	76.8%	613,621	2.1%	874,172
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TOTALS	7,183,547	15,091,337	47.6%	6,208,757	15.7%	13,683,695
Transfers						
Transfers to Other Funds		253,676				390,498
INDIRECT COST RECOVERY	-550	-22,411	2.4	-19,089	-97.1	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	1,110,564	-877,136	-2	2,890,559		438,338
FUND BALANCE	12,827,704	10,840,004				11,717,140

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REVENUES, EXPENDITURES, AND TRANSFERS
AS OF DECEMBER 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	53,367	275,387	19.3%	121,549	-56.0%	279,112
Student Tuition and Fees	443,787	491,921	90.2%	427,828	3.7%	468,574
Facilities Revenue	19,681	36,625	53.7%	23,963	-17.8%	49,066
Investment Revenue		25,000	0.0%	5,803		12,609
Other Revenues	8,272	1,000	827.2%	2,125	289.1%	3,751
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TOTALS	879,065	1,566,180	56.1%	908,713	-3.2%	1,496,744
Expenditures						
Salaries	375,836	777,187	48.3%	312,737	20.1%	702,202
Employee Benefits	141,347	302,290	46.7%	101,287	39.5%	265,114
Contractual Services	41,645	77,500	53.7%	37,523	10.9%	95,067
General Materials and Supplies	44,274	113,500	39.0%	68,114	-35.0%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges				930		930
Utilities	184,527	375,000	49.2%	171,364	7.6%	353,547
Capital Outlay						
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TOTALS	787,631	1,645,977	47.8%	691,957	13.8%	1,530,692
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	91,433	-79,797		216,756		-35,263
FUND BALANCE	466,318	295,087				374,884

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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				166,261		353,034
Other Revenues	175,150			659,901	-73.4%	1,984,421
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TOTALS	175,150	675,000	25.9%	1,223,754	-85.6%	2,735,406
Expenditures						
Contractual Services	81,536	10,000	815.3%	67,182	21.3%	113,620
General Materials and Supplies	122,519	359,750	34.0%	191,083	-35.8%	339,936
Capital Outlay	824,469	5,534,700	14.9%	1,731,215	-52.3%	4,767,606
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TOTALS	1,028,525	5,904,450	17.4%	1,989,480	-48.3%	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	-853,375	-5,229,450		-765,726		-2,485,756
FUND BALANCE	3,839,511	-536,562				4,692,887

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<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%	1,080	-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%	823,432	-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>
Revenues						
Student Tuition and Fees	471,374	518,445	90.9%	319,703	47.4%	350,486
Sales and Service	96,484	396,118	24.3%	182,759	-47.2%	355,857
Facilities Revenue	32,400			12,486	159.4%	14,667
Investment Revenue	60			3,790	-98.4%	13,298
Other Revenues	1,361,075	3,040,700	44.7%	1,211,362	12.3%	2,611,213
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TOTALS	1,961,394	3,955,263	49.5%	1,730,103	13.3%	3,345,523
Expenditures						
Salaries	154,287	355,898	43.3%	137,167	12.4%	287,300
Employee Benefits	28,358	53,166	53.3%	22,829	24.2%	44,948
Contractual Services	1,420,012	3,316,382	42.8%	1,310,237	8.3%	2,810,514
General Materials and Supplies	132,114	247,007	53.4%	153,180	-13.7%	265,499
Conference & Meeting	80,661	249,736	32.3%	86,261	-6.4%	190,680
Fixed Charges	44,166	20,500	215.4%	3,153	300.5%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	1,860,134	4,248,689	43.7%	1,712,859	8.6%	3,617,431
Transfers						
Transfers to Other Funds						750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	101,259	-39,750		17,243		102,341
FUND BALANCE	594,548	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>
Revenues						
State Governmental Sources	351,194	1,257,685	27.9%	1,102,208	-68.1%	5,307,423
Federal Governmental Sources	472,976	3,464,680	13.6%	1,823,028	-74.0%	3,805,682
Other Revenues	81,217	5,115,160	1.5%	13,590	497.6%	137,439
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TOTALS	905,387	9,837,525	9.2%	2,938,827	-69.1%	9,250,545
Expenditures						
Salaries	444,037	840,987	52.8%	449,168	-1.1%	1,042,769
Employee Benefits	98,622	5,142,798	1.9%	121,230	-18.6%	3,108,402
Contractual Services	150,775	76,055	198.2%	265,017	-43.1%	579,896
General Materials and Supplies	49,329	156,526	31.5%	276,728	-82.1%	495,604
Conference & Meeting	22,561	59,679	37.8%	31,235	-27.7%	69,052
Fixed Charges	4,558				0.0%	
Utilities	228			3,501	-93.4%	6,162
Capital Outlay	132,396	164,733	80.3%	24,559	439.0%	225,920
Other Expenditures	2,309,079	3,281,816	70.3%	2,004,312	15.2%	3,657,751
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TOTALS	3,211,588	9,722,594	33.0%	3,175,754	1.1%	9,185,560
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	-61,257
INDIRECT COST EXPENSE	550	22,411	2.4	530	3.7	7,411
INDIRECT COST EXPENSE				18,559		60,517
CHANGE IN NET ASSETS	-2,306,750	92,520	2.4	-256,016		12,554
FUND BALANCE	-2,290,688	108,581				16,061

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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	34,582	41,050	84.2%	26,733	29.3%	59,745
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TOTALS	36,348	41,050	88.5%	29,588	22.8%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	5,407	21,700	24.9%	2,603	107.7%	8,352
Conference & Meeting	8,164	9,550	85.4%	5,857	39.3%	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	15,696	35,850	43.7%	12,339	27.2%	41,180
Transfers						
Transfers From Other Funds						-750
CHANGE IN NET ASSETS	20,652	5,200		17,248		23,694
FUND BALANCE	150,540	135,088				129,888

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<u>AUDIT 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	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	39,000	59,500	65.5%	35,975	8.4%	68,500
TOTALS	39,000	59,500	65.5%	35,975	8.4%	68,500
CHANGE IN NET ASSETS	-7,010	2,750	65.5%	-9,841	8.4%	-10,182
FUND BALANCE	237	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				19,066		71,903
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TOTALS	647,608	1,263,238	51.2%	246,982	162.2%	951,175
Expenditures						
Salaries	223,217	472,686	47.2%	201,858	10.5%	459,990
Employee Benefits	54,368	338,865	16.0%	59,399	-8.4%	317,446
Contractual Services	191,601	291,500	65.7%	188,943	1.4%	310,011
General Materials and Supplies	9,378	23,050	40.6%	11,637	-19.4%	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	1,597	4,000	39.9%	1,710	-6.5%	2,296
Other Expenditures				149		149
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TOTALS	671,190	1,330,039	50.4%	650,748	3.1%	1,300,901
CHANGE IN NET ASSETS	-23,581	-66,801	50.4%	-403,765	3.1%	-349,725
FUND BALANCE	817,388	774,169				840,970