

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

<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	3,133,011	6,519,152	48.0%	2,842,538	10.2%	6,357,741
State Governmental Sources	383,384	2,802,669	13.6%	1,005,453	-61.8%	2,848,567
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	2,629,810	5,276,952	49.8%	2,632,293	%	5,152,976
Sales and Service	316,479	919,748	34.4%	348,813	-9.2%	940,376
Facilities Revenue	9,852	36,625	26.9%	13,503	-27.0%	49,066
Investment Revenue	276,888	450,000	61.5%	52,027	432.2%	535,192
Other Revenues	7,031	6,000	117.2%	51,293	-86.2%	56,769
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TOTALS	6,756,459	16,011,646	42.2%	6,945,923	-2.7%	15,941,347
Expenditures						
Salaries	3,244,408	10,464,682	31.0%	2,364,920	37.1%	9,562,131
Employee Benefits	747,920	2,220,264	33.6%	578,158	29.3%	1,931,461
Contractual Services	322,843	1,408,137	22.9%	475,223	-32.0%	1,276,616
General Materials and Supplies	257,952	880,708	29.2%	319,286	-19.2%	716,799
Conference & Meeting	104,576	400,713	26.1%	112,112	-6.7%	332,683
Fixed Charges	68,617	168,510	40.7%	53,081	29.2%	163,872
Utilities	26,414	379,000	6.9%	76,985	-65.6%	356,650
Capital Outlay						
Other Expenditures	393,432	815,300	48.2%	362,878	8.4%	874,172
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TOTALS	5,166,163	16,737,314	30.8%	4,342,646	18.9%	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	1,590,845	-956,933	-2	2,619,502		403,074
FUND BALANCE	13,682,871	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	2,791,081	5,782,905	48.2%	2,541,516	9.8%	5,674,112
State Governmental Sources	343,954	2,527,282	13.6%	912,660	-62.3%	2,569,454
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	2,382,656	4,785,031	49.7%	2,393,444	-.4%	4,684,401
Sales and Service	316,479	919,748	34.4%	348,813	-9.2%	940,376
Investment Revenue	276,888	425,000	65.1%	54,221	410.6%	522,582
Other Revenues	2,040	5,000	40.8%	49,167	-95.8%	53,018
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TOTALS	6,113,101	14,445,466	42.3%	6,299,824	-2.9%	14,444,603
Expenditures						
Salaries	2,984,581	9,687,495	30.8%	2,157,528	38.3%	8,859,929
Employee Benefits	650,281	1,917,974	33.9%	509,725	27.5%	1,666,347
Contractual Services	296,429	1,330,637	22.2%	442,425	-33.0%	1,181,548
General Materials and Supplies	223,402	767,208	29.1%	264,491	-15.5%	603,587
Conference & Meeting	104,576	400,213	26.1%	112,112	-6.7%	332,064
Fixed Charges	68,617	168,510	40.7%	52,151	31.5%	162,942
Utilities	968	4,000	24.2%	1,232	-21.4%	3,102
Capital Outlay						
Other Expenditures	393,432	815,300	48.2%	362,878	8.4%	874,172
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TOTALS	4,722,288	15,091,337	31.2%	3,902,546	21.0%	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	1,391,363	-877,136	-.2	2,413,504		438,338
FUND BALANCE	13,108,504	10,840,004				11,717,140

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<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>
<b>Revenues</b>						
Local Governmental Sources	341,929	736,247	46.4%	301,021	13.5%	683,628
State Governmental Sources	39,430	275,387	14.3%	92,792	-57.5%	279,112
Student Tuition and Fees	247,153	491,921	50.2%	238,849	3.4%	468,574
Facilities Revenue	9,852	36,625	26.9%	13,503	-27.0%	49,066
Investment Revenue		25,000	0.0%	-2,194		12,609
Other Revenues	4,990	1,000	499.0%	2,125	134.7%	3,751
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TOTALS	643,357	1,566,180	41.0%	646,098	-.4%	1,496,744
<b>Expenditures</b>						
Salaries	259,827	777,187	33.4%	207,392	25.2%	702,202
Employee Benefits	97,638	302,290	32.3%	68,432	42.6%	265,114
Contractual Services	26,413	77,500	34.0%	32,797	-19.4%	95,067
General Materials and Supplies	34,550	113,500	30.4%	54,795	-36.9%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges				930		930
Utilities	25,445	375,000	6.7%	75,752	-66.4%	353,547
Capital Outlay						
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TOTALS	443,875	1,645,977	26.9%	440,100	.8%	1,530,692
<b>Transfers</b>						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	199,482	-79,797		205,998		-35,263
FUND BALANCE	574,366	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				365,423		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue				69,157		353,034
Other Revenues	175,150			45,346	286.2%	1,984,421
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TOTALS	175,150	675,000	25.9%	479,927	-63.5%	2,735,406
<b>Expenditures</b>						
Contractual Services	24,290	10,000	242.9%	30,287	-19.8%	113,620
General Materials and Supplies	71,794	359,750	19.9%	118,326	-39.3%	339,936
Capital Outlay	394,036	5,534,700	7.1%	531,152	-25.8%	4,767,606
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TOTALS	490,121	5,904,450	8.3%	679,766	-27.9%	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	-314,971	-5,229,450		-199,838		-2,485,756
FUND BALANCE	4,377,915	-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	964,275	1,998,863	48.2%	917,429	5.1%	2,002,526
Investment Revenue		20,000	0.0%	-5,059		21,349
TOTALS	964,275	2,018,863	47.7%	912,369	5.6%	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	849,168	18,099	5.7%	721,020	-39.8%	95,883
FUND BALANCE	1,858,593	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	260,603	518,445	50.2%	178,995	45.5%	350,486
Sales and Service	94,464	396,118	23.8%	138,408	-31.7%	355,857
Facilities Revenue	32,400			1,306	380.4%	14,667
Investment Revenue	60			-1,491	104.0%	13,298
Other Revenues	931,065	3,040,700	30.6%	840,848	10.7%	2,611,213
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TOTALS	1,318,593	3,955,263	33.3%	1,158,066	13.8%	3,345,523
<b>Expenditures</b>						
Salaries	96,178	355,898	27.0%	84,681	13.5%	287,300
Employee Benefits	19,003	53,166	35.7%	14,983	26.8%	44,948
Contractual Services	959,261	3,316,382	28.9%	885,780	8.3%	2,810,514
General Materials and Supplies	124,914	247,007	50.5%	123,665	1.0%	265,499
Conference & Meeting	55,825	249,736	22.3%	52,257	6.8%	190,680
Fixed Charges	38,766	20,500	189.1%	1,073	511.1%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	1,294,484	4,248,689	30.4%	1,162,471	11.3%	3,617,431
<b>Transfers</b>						
Transfers to Other Funds						750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	24,108	-39,750		-4,404		102,341
FUND BALANCE	517,397	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%	568,476	-64.6%	5,307,423
Federal Governmental Sources	330,140	3,464,680	9.5%	1,531,192	-78.4%	3,805,682
Other Revenues	68,935	5,115,160	1.3%	3,590	820.1%	137,439
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<b>TOTALS</b>	<b>599,925</b>	<b>9,837,525</b>	<b>6.1%</b>	<b>2,103,259</b>	<b>-71.4%</b>	<b>9,250,545</b>
<b>Expenditures</b>						
Salaries	329,070	840,987	39.1%	291,322	12.9%	1,042,769
Employee Benefits	74,402	5,142,798	1.4%	88,363	-15.8%	3,108,402
Contractual Services	125,466	76,055	164.9%	231,461	-45.7%	579,896
General Materials and Supplies	39,062	156,526	24.9%	214,806	-81.8%	495,604
Conference & Meeting	11,481	59,679	19.2%	23,760	-51.6%	69,052
Fixed Charges	4,558				0.0%	
Utilities	152			2,360	-93.5%	6,162
Capital Outlay	125,733	164,733	76.3%	24,559	411.9%	225,920
Other Expenditures	2,124,298	3,281,816	64.7%	1,869,790	13.6%	3,657,751
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<b>TOTALS</b>	<b>2,834,223</b>	<b>9,722,594</b>	<b>29.1%</b>	<b>2,746,426</b>	<b>3.2%</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>-2,234,848</b>	<b>92,520</b>	<b>2.4</b>	<b>-659,392</b>		<b>12,554</b>
<b>FUND BALANCE</b>	<b>-2,218,786</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	-----	-----	-----	-7,039	-----	65,488
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>
Revenues						
Sales and Service						2,655
Investment Revenue				-169		1,724
Other Revenues	27,092	41,050	66.0%	19,541	38.6%	59,745
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TOTALS	27,092	41,050	66.0%	19,371	39.8%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	3,752	21,700	17.2%	1,957	91.7%	8,352
Conference & Meeting	5,561	9,550	58.2%	4,162	33.6%	28,591
Fixed Charges		400	0.0%	54		1,014
Other Expenditures	123	1,200	10.3%		10.3%	223
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TOTALS	11,438	35,850	31.9%	9,173	24.6%	41,180
Transfers						
Transfers From Other Funds						-750
CHANGE IN NET ASSETS	15,654	5,200		10,197		23,694
FUND BALANCE	145,543	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	30,903	62,250	49.6%	24,118	28.1%	58,433
Investment Revenue				-115		-115
TOTALS	30,903	62,250	49.6%	24,002	28.7%	58,317
Expenditures						
Contractual Services		59,500	0.0%	25,975		68,500
TOTALS		59,500	0.0%	25,975		68,500
CHANGE IN NET ASSETS	30,903	2,750	0.0%	-1,972		-10,182
FUND BALANCE	38,150	9,997				7,247

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<u>LIABILITY, PROTECTION &amp; SETTLEMENT</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	625,604	1,263,238	49.5%	209,544	198.5%	879,272
Investment Revenue				12,025		71,903
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TOTALS	625,604	1,263,238	49.5%	221,569	182.3%	951,175
Expenditures						
Salaries	155,072	472,686	32.8%	131,373	18.0%	459,990
Employee Benefits	36,589	338,865	10.8%	38,503	-4.9%	317,446
Contractual Services	172,247	291,500	59.0%	73,730	133.6%	310,011
General Materials and Supplies	8,762	23,050	38.0%	11,169	-21.5%	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	1,481	4,000	37.0%	1,514	-2.2%	2,296
Other Expenditures				149		149
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TOTALS	565,177	1,330,039	42.4%	443,489	27.4%	1,300,901
CHANGE IN NET ASSETS	60,426	-66,801	42.4%	-221,920	27.4%	-349,725
FUND BALANCE	901,397	774,169				840,970