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

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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	2,398,582	6,519,152	36.7%	2,557,735	-6.2%	6,357,741
State Governmental Sources		2,802,669	0.0%	453,752		2,848,567
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	2,609,456	5,276,952	49.4%	2,585,828	.9%	5,152,976
Sales and Service	274,991	919,748	29.9%	337,008	-18.4%	940,376
Facilities Revenue	9,852	36,625	26.9%	12,803	-23.0%	49,066
Investment Revenue	157,384	450,000	34.9%	53,507	194.1%	535,192
Other Revenues	6,490	6,000	108.1%	51,258	-87.3%	56,769
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TOTALS	5,456,759	16,011,646	34.0%	6,051,894	-9.8%	15,941,347
Expenditures						
Salaries	2,489,803	10,464,682	23.7%	1,643,170	51.5%	9,561,347
Employee Benefits	578,097	2,220,264	26.0%	435,606	32.7%	1,931,461
Contractual Services	272,061	1,408,137	19.3%	381,883	-28.7%	1,276,616
General Materials and Supplies	221,565	880,708	25.1%	263,533	-15.9%	716,799
Conference & Meeting	64,543	400,713	16.1%	87,878	-26.5%	332,683
Fixed Charges	28,831	168,510	17.1%	40,183	-28.2%	163,872
Utilities	19,440	379,000	5.1%	39,298	-50.5%	356,650
Capital Outlay						
Other Expenditures	376,888	815,300	46.2%	336,617	11.9%	874,172
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TOTALS	4,051,231	16,737,314	24.2%	3,228,171	25.5%	15,213,603
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	1,406,077	-956,933	-.2	2,839,949		403,858
FUND BALANCE	13,498,886	11,135,876				12,092,809

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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	2,136,807	5,782,905	36.9%	2,286,874	-6.5%	5,674,112
State Governmental Sources		2,527,282	0.0%	407,373		2,569,454
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	2,363,147	4,785,031	49.3%	2,348,422	.6%	4,684,401
Sales and Service	274,991	919,748	29.9%	337,008	-18.4%	940,376
Investment Revenue	157,384	425,000	37.0%	55,701	182.5%	522,582
Other Revenues	2,028	5,000	40.5%	49,132	-95.8%	53,018
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TOTALS	4,934,359	14,445,466	34.1%	5,484,513	-10.0%	14,444,603
Expenditures						
Salaries	2,288,214	9,687,495	23.6%	1,491,544	53.4%	8,859,145
Employee Benefits	502,643	1,917,974	26.2%	384,264	30.8%	1,666,347
Contractual Services	245,729	1,330,637	18.4%	357,846	-31.3%	1,181,548
General Materials and Supplies	193,162	767,208	25.1%	218,927	-11.7%	603,587
Conference & Meeting	64,543	400,213	16.1%	87,878	-26.5%	332,064
Fixed Charges	28,831	168,510	17.1%	39,253	-26.5%	162,942
Utilities	784	4,000	19.6%	998	-21.4%	3,102
Capital Outlay						
Other Expenditures	376,888	815,300	46.2%	336,617	11.9%	874,172
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TOTALS	3,700,797	15,091,337	24.5%	2,917,332	26.8%	13,682,911
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	1,234,112	-877,136	-.2	2,583,407		439,122
FUND BALANCE	12,952,037	10,840,788				11,717,924

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

<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	261,774	736,247	35.5%	270,860	-3.3%	683,628
State Governmental Sources		275,387	0.0%	46,378		279,112
Student Tuition and Fees	246,309	491,921	50.0%	237,406	3.7%	468,574
Facilities Revenue	9,852	36,625	26.9%	12,803	-23.0%	49,066
Investment Revenue		25,000	0.0%	-2,194		12,609
Other Revenues	4,462	1,000	446.2%	2,125	109.9%	3,751
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TOTALS	522,399	1,566,180	33.3%	567,380	-7.9%	1,496,744
Expenditures						
Salaries	201,589	777,187	25.9%	151,625	32.9%	702,202
Employee Benefits	75,453	302,290	24.9%	51,341	46.9%	265,114
Contractual Services	26,331	77,500	33.9%	24,036	9.5%	95,067
General Materials and Supplies	28,403	113,500	25.0%	44,606	-36.3%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges				930		930
Utilities	18,656	375,000	4.9%	38,299	-51.2%	353,547
Capital Outlay						
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TOTALS	350,434	1,645,977	21.2%	310,839	12.7%	1,530,692
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	171,964	-79,797		256,541		-35,263
FUND BALANCE	546,849	295,087				374,884

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REVENUES, EXPENDITURES, AND TRANSFERS
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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				328,723		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue				51,186		353,034
Other Revenues	175,000			45,346	285.9%	1,984,421
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TOTALS	175,000	675,000	25.9%	425,256	-58.8%	2,735,406
Expenditures						
Contractual Services	6,909	10,000	69.0%	19,095	-63.8%	113,620
General Materials and Supplies	62,886	359,750	17.4%	70,916	-11.3%	339,936
Capital Outlay	316,206	5,534,700	5.7%	263,824	19.8%	4,767,606
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TOTALS	386,002	5,904,450	6.5%	353,836	9.0%	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	-211,002	-5,229,450		71,419		-2,485,756
FUND BALANCE	4,481,884	-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	738,297	1,998,863	36.9%	825,260	-10.5%	2,002,526
Investment Revenue		20,000	0.0%	-5,059		21,349
TOTALS	738,297	2,018,863	36.5%	820,200	-9.9%	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	623,190	18,099	5.7%	628,851	-39.8%	95,883
FUND BALANCE	1,632,615	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	259,465	518,445	50.0%	177,084	46.5%	350,486
Sales and Service	31,151	396,118	7.8%	91,842	-66.0%	355,857
Facilities Revenue	32,400			1,306	380.4%	14,667
Investment Revenue	60			-1,491	104.0%	13,298
Other Revenues	715,939	3,040,700	23.5%	652,766	9.6%	2,611,213
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TOTALS	1,039,016	3,955,263	26.2%	921,507	12.7%	3,345,523
Expenditures						
Salaries	66,953	355,898	18.8%	51,708	29.4%	287,300
Employee Benefits	15,120	53,166	28.4%	10,729	40.9%	44,948
Contractual Services	686,709	3,316,382	20.7%	658,152	4.3%	2,810,514
General Materials and Supplies	64,651	247,007	26.1%	82,951	-22.0%	265,499
Conference & Meeting	26,218	249,736	10.5%	39,962	-34.3%	190,680
Fixed Charges	26,566	20,500	129.5%	-126	100.7%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	886,755	4,248,689	20.8%	843,408	5.1%	3,617,431
Transfers						
Transfers to Other Funds						750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	152,261	-39,750		78,099		102,341
FUND BALANCE	645,549	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	62,337	1,257,685	4.9%	120,677	-48.3%	5,307,423
Federal Governmental Sources	283,573	3,464,680	8.1%	411,745	-31.1%	3,805,682
Other Revenues	10,500	5,115,160	.2%	3,590	192.4%	137,439
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TOTALS	356,411	9,837,525	3.6%	536,013	-33.5%	9,250,545
Expenditures						
Salaries	253,238	840,987	30.1%	212,135	19.3%	1,043,553
Employee Benefits	60,334	5,142,798	1.1%	65,917	-8.4%	3,108,402
Contractual Services	124,795	76,055	164.0%	222,913	-44.0%	579,896
General Materials and Supplies	18,018	156,526	11.5%	187,491	-90.3%	495,604
Conference & Meeting	7,008	59,679	11.7%	16,108	-56.4%	69,052
Utilities	114			1,790	-93.6%	6,162
Capital Outlay	125,733	164,733	76.3%	24,559	411.9%	225,920
Other Expenditures	473,049	3,281,816	14.4%	595,751	-20.6%	3,657,751
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TOTALS	1,062,291	9,722,594	10.9%	1,326,668	-19.9%	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	-61,257
INDIRECT COST EXPENSE	550	22,411	2.4	530	3.7	7,411
INDIRECT COST EXPENSE				15,696		60,517
CHANGE IN NET ASSETS	-706,430	92,520	2.4	-806,881		11,770
FUND BALANCE	-691,152	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				-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	22,127	41,050	53.9%	18,102	22.2%	59,745
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TOTALS	22,127	41,050	53.9%	17,932	23.3%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	2,358	21,700	10.8%	1,775	32.8%	8,352
Conference & Meeting	2,882	9,550	30.1%	3,578	-19.4%	28,591
Fixed Charges		400	0.0%	54		1,014
Other Expenditures	23	1,200	1.9%		1.9%	223
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TOTALS	7,264	35,850	20.2%	8,407	-13.5%	41,180
Transfers						
Transfers From Other Funds						-750
CHANGE IN NET ASSETS	14,862	5,200		9,525		23,694
FUND BALANCE	144,750	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	23,659	62,250	38.0%	21,702	9.0%	58,433
Investment Revenue				-115		-115
TOTALS	23,659	62,250	38.0%	21,586	9.6%	58,317
Expenditures						
Contractual Services		59,500	0.0%			68,500
TOTALS		59,500	0.0%			68,500
CHANGE IN NET ASSETS	23,659	2,750	0.0%	21,586		-10,182
FUND BALANCE	30,907	9,997				7,247

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<u>LIABILITY, PROTECTION & 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	478,952	1,263,238	37.9%	188,540	154.0%	879,272
Investment Revenue				9,210		71,903
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TOTALS	478,952	1,263,238	37.9%	197,750	142.2%	951,175
Expenditures						
Salaries	124,099	472,686	26.2%	95,783	29.5%	459,990
Employee Benefits	28,984	338,865	8.5%	29,069	-.2%	317,446
Contractual Services	152,330	291,500	52.2%	46,692	226.2%	310,011
General Materials and Supplies	3,047	23,050	13.2%	9,266	-67.1%	18,947
Conference & Meeting	1,781	13,750	12.9%	6,387	-72.1%	11,377
Fixed Charges	182,930	186,188	98.2%	180,681	1.2%	180,681
Utilities	1,422	4,000	35.5%	1,416	.4%	2,296
Other Expenditures				149		149
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TOTALS	494,596	1,330,039	37.1%	369,448	33.8%	1,300,901
CHANGE IN NET ASSETS	-15,644	-66,801	37.1%	-171,697	33.8%	-349,725
FUND BALANCE	825,325	774,169				840,970