

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF AUGUST 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	629,771	6,519,152	9.6%	975,227	-35.4%	6,357,741
State Governmental Sources		2,802,669	0.0%	360,646		2,849,076
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	2,586,180	5,276,952	49.0%	2,576,345	.3%	5,152,976
Sales and Service	49,598	919,748	5.3%	98,354	-49.5%	940,376
Facilities Revenue	9,702	36,625	26.4%	10,614	-8.5%	49,066
Investment Revenue	-4,547	450,000	-1.0%	62,550	107.2%	569,269
Other Revenues	4,543	6,000	75.7%	51,098	-91.1%	64,331
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TOTALS	3,275,249	16,011,646	20.4%	4,134,837	-20.7%	15,983,495
Expenditures						
Salaries	1,390,476	10,464,682	13.2%	953,872	45.7%	9,152,052
Employee Benefits	333,114	2,220,264	15.0%	293,679	13.4%	2,056,937
Contractual Services	234,416	1,408,137	16.6%	252,636	-7.2%	1,272,780
General Materials and Supplies	138,800	880,708	15.7%	201,909	-31.2%	710,561
Conference & Meeting	43,256	400,713	10.7%	32,870	31.6%	333,284
Fixed Charges	14,648	168,510	8.6%	12,755	14.8%	163,872
Utilities	10,985	379,000	2.9%	33,320	-67.0%	356,650
Capital Outlay						
Other Expenditures	254,583	815,300	31.2%	245,597	3.6%	778,910
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TOTALS	2,420,281	16,737,314	14.4%	2,026,641	19.4%	14,825,049
Transfers						
Transfers to Other Funds		253,676				1,315
INDIRECT COST RECOVERY		-22,411		-530		-23,647
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	854,968	-956,933		2,108,725		1,180,778
FUND BALANCE	13,724,698	11,912,796				12,869,729

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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	561,056	5,782,905	9.7%	871,953	-35.6%	5,674,112
State Governmental Sources		2,527,282	0.0%	324,509		2,569,964
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	2,340,411	4,785,031	48.9%	2,339,507	%	4,684,401
Sales and Service	49,598	919,748	5.3%	98,354	-49.5%	940,376
Investment Revenue	-4,547	425,000	-1.0%	62,550	107.2%	558,237
Other Revenues	80	5,000	1.6%	49,132	-99.8%	60,580
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TOTALS	2,946,600	14,445,466	20.4%	3,746,007	-21.3%	14,488,329
Expenditures						
Salaries	1,276,097	9,687,495	13.1%	857,216	48.8%	8,463,460
Employee Benefits	290,514	1,917,974	15.1%	259,436	11.9%	1,807,860
Contractual Services	213,048	1,330,637	16.0%	232,560	-8.3%	1,177,712
General Materials and Supplies	123,331	767,208	16.0%	177,572	-30.5%	597,349
Conference & Meeting	43,256	400,213	10.8%	32,870	31.6%	332,665
Fixed Charges	14,648	168,510	8.6%	12,755	14.8%	162,942
Utilities	493	4,000	12.3%	636	-22.4%	3,102
Capital Outlay						
Other Expenditures	254,583	815,300	31.2%	245,597	3.6%	778,910
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TOTALS	2,215,974	15,091,337	14.6%	1,818,645	21.8%	13,324,004
Transfers						
Transfers to Other Funds		253,676				
INDIRECT COST RECOVERY		-22,411		-530		-23,647
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	730,626	-877,136		1,927,891		1,187,972
FUND BALANCE	13,197,401	11,589,639				12,466,775

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AS OF AUGUST 31

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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>
Revenues						
Local Governmental Sources	68,715	736,247	9.3%	103,273	-33.4%	683,628
State Governmental Sources		275,387	0.0%	36,137		279,112
Student Tuition and Fees	245,768	491,921	49.9%	236,838	3.7%	468,574
Facilities Revenue	9,702	36,625	26.4%	10,614	-8.5%	49,066
Investment Revenue		25,000	0.0%			11,031
Other Revenues	4,462	1,000	446.2%	1,966	126.9%	3,751
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TOTALS	328,648	1,566,180	20.9%	388,830	-15.4%	1,495,166
Expenditures						
Salaries	114,379	777,187	14.7%	96,656	18.3%	688,591
Employee Benefits	42,599	302,290	14.0%	34,243	24.4%	249,076
Contractual Services	21,367	77,500	27.5%	20,076	6.4%	95,067
General Materials and Supplies	15,468	113,500	13.6%	24,336	-36.4%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges						930
Utilities	10,491	375,000	2.8%	32,684	-67.9%	353,547
Capital Outlay						
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TOTALS	204,306	1,645,977	12.4%	207,996	-1.7%	1,501,044
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	124,342	-79,797		180,833		-7,193
FUND BALANCE	527,296	323,157				402,954

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

<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				124,794		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue				33,304		344,082
Other Revenues						
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TOTALS		675,000	0.0%	158,098		742,033
Expenditures						
Contractual Services	6,099	10,000	60.9%	1,402	334.8%	135,620
General Materials and Supplies	32,895	359,750	9.1%	42,898	-23.3%	343,648
Capital Outlay	315,913	5,534,700	5.7%	90,755	248.0%	2,343,105
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TOTALS	354,908	5,904,450	6.0%	135,056	162.7%	2,822,374
Transfers						
Transfers to Other Funds		2,215,292				
Transfers From Other Funds		-2,215,292				
CHANGE IN NET ASSETS	-354,908	-5,229,450		23,041		-2,080,340
FUND BALANCE	4,743,395	-131,146				5,098,303

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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	194,265	1,998,863	9.7%	313,206	-37.9%	2,002,526
Investment Revenue		20,000	0.0%			18,172
TOTALS	194,265	2,018,863	9.6%	313,206	-37.9%	2,020,698
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	79,158	18,099	5.7%	121,857	-39.8%	92,707
FUND BALANCE	1,085,407	1,024,347				1,006,248

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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	257,903	518,445	49.7%	176,241	46.3%	350,486
Sales and Service	19,253	396,118	4.8%	55,148	-65.0%	355,857
Facilities Revenue	32,400				0.0%	14,667
Investment Revenue	60			30	100.0%	11,100
Other Revenues	503,413	3,040,700	16.5%	462,998	8.7%	2,611,213
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TOTALS	813,030	3,955,263	20.5%	694,418	17.0%	3,343,325
Expenditures						
Salaries	24,640	355,898	6.9%	26,440	-6.8%	284,004
Employee Benefits	8,114	53,166	15.2%	6,949	16.7%	53,815
Contractual Services	466,723	3,316,382	14.0%	435,884	7.0%	2,814,410
General Materials and Supplies	45,876	247,007	18.5%	54,961	-16.5%	265,499
Conference & Meeting	3,591	249,736	1.4%	16,562	-78.3%	190,680
Fixed Charges	2,400	20,500	11.7%	-126	997.2%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	551,881	4,248,689	12.9%	540,700	2.0%	3,626,899
Transfers						
Transfers to Other Funds						750
Transfers From Other Funds		-253,676				
CHANGE IN NET ASSETS	261,149	-39,750		153,717		-284,324
FUND BALANCE	367,771	66,872				106,622

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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%	835	359.3%	2,268,522
Federal Governmental Sources	104,575	3,464,680	3.0%	264,457	-60.4%	3,431,060
Other Revenues	500	5,115,160	%	-1,409	135.4%	89,838
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TOTALS	167,413	9,837,525	1.7%	263,883	-36.5%	5,789,422
Expenditures						
Salaries	139,846	840,987	16.6%	134,708	3.8%	1,029,719
Employee Benefits	34,897	5,142,798	.6%	47,355	-26.3%	261,769
Contractual Services	113,547	76,055	149.3%	183,917	-38.2%	561,732
General Materials and Supplies	6,677	156,526	4.2%	131,043	-94.9%	485,098
Conference & Meeting	776	59,679	1.3%	9,405	-91.7%	68,451
Utilities	76			1,140	-93.3%	6,162
Capital Outlay		164,733	0.0%	12,894		240,015
Other Expenditures	331,529	3,281,816	10.1%	330,601	.2%	3,656,204
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TOTALS	627,350	9,722,594	6.4%	851,067	-26.2%	6,309,154
Transfers						
Transfers to Other Funds		47,891		500		45,759
Transfers From Other Funds		-47,891		-500		-45,759
INDIRECT COST EXPENSE		22,411		530		2,755
INDIRECT COST EXPENSE						20,892
CHANGE IN NET ASSETS	-459,936	92,520		-587,713		-543,380
FUND BALANCE	-999,809	-447,353				-539,873

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<u>WORKING CASH 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						
Investment Revenue						54,068
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TOTALS						54,068
Expenditures						
Investment Revenue						
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TOTALS						
Transfers						
Transfers From Other Funds						-1,315
CHANGE IN NET ASSETS						55,384
FUND BALANCE	2,440,777	2,440,777				2,440,777

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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						1,459
Other Revenues	7,147	41,050	17.4%	11,559	-38.1%	59,745
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TOTALS	7,147	41,050	17.4%	11,559	-38.1%	63,860
Expenditures						
Contractual Services		3,000	0.0%	3,000		3,000
General Materials and Supplies	1,500	21,700	6.9%	1,775	-15.5%	8,352
Conference & Meeting	237	9,550	2.4%	2,859	-91.7%	28,591
Fixed Charges		400	0.0%	54		1,014
Other Expenditures		1,200	0.0%			223
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TOTALS	1,737	35,850	4.8%	7,689	-77.4%	41,180
Transfers						
Transfers From Other Funds						-750
CHANGE IN NET ASSETS	5,410	5,200		3,869		23,429
FUND BALANCE	135,034	134,823				129,623

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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	6,204	62,250	9.9%	8,276	-25.0%	58,433
Investment Revenue						-115
TOTALS	6,204	62,250	9.9%	8,276	-25.0%	58,317
Expenditures						
Contractual Services		59,500	0.0%			68,500
TOTALS		59,500	0.0%			68,500
CHANGE IN NET ASSETS	6,204	2,750	0.0%	8,276		-10,182
FUND BALANCE	13,451	9,997				7,247

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<u>LIABILITY, PROTECTION & 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	125,702	1,263,238	9.9%	71,842	74.9%	879,272
Investment Revenue				3,535		70,880
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TOTALS	125,702	1,263,238	9.9%	75,378	66.7%	950,152
Expenditures						
Salaries	76,127	472,686	16.1%	60,834	25.1%	450,803
Employee Benefits	17,624	338,865	5.2%	19,672	-10.4%	132,959
Contractual Services	125,260	291,500	42.9%	19,524	541.5%	310,011
General Materials and Supplies	2,753	23,050	11.9%	3,193	-13.7%	18,947
Conference & Meeting	1,690	13,750	12.2%		12.2%	11,377
Fixed Charges	177,054	186,188	95.0%	179,481	-1.3%	180,681
Utilities	1,364	4,000	34.1%	1,281	6.5%	2,296
Other Expenditures				149		149
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TOTALS	401,875	1,330,039	30.2%	284,138	41.4%	1,107,227
CHANGE IN NET ASSETS	-276,173	-66,801	30.2%	-208,759	41.4%	-157,074
FUND BALANCE	757,447	966,820				1,033,621