

04/14/2025

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

PAGE 1

<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	3,247,433	6,519,152	49.8%	3,096,734	4.8%	6,357,741
State Governmental Sources	937,781	2,802,669	33.4%	2,033,083	-53.8%	2,848,567
Federal Governmental Sources	848	500	169.6%	656	29.2%	656
Student Tuition and Fees	4,887,859	5,276,952	92.6%	4,865,580	.4%	5,152,976
Sales and Service	705,092	919,748	76.6%	694,048	1.5%	940,376
Facilities Revenue	31,633	36,625	86.3%	36,226	-12.6%	49,066
Investment Revenue	466,499	450,000	103.6%	440,319	5.9%	535,192
Other Revenues	13,679	6,000	227.9%	52,999	-74.1%	56,769
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TOTALS	10,290,827	16,011,646	64.2%	11,219,648	-8.2%	15,941,347
Expenditures						
Salaries	7,417,759	10,464,682	70.8%	6,698,332	10.7%	9,561,347
Employee Benefits	1,741,959	2,220,264	78.4%	1,480,552	17.6%	1,931,461
Contractual Services	983,116	1,408,137	69.8%	1,050,743	-6.4%	1,276,616
General Materials and Supplies	466,582	880,708	52.9%	571,901	-18.4%	716,799
Conference & Meeting	225,843	400,713	56.3%	251,201	-10.0%	342,763
Fixed Charges	129,058	168,510	76.5%	122,810	5.0%	163,872
Utilities	282,088	379,000	74.4%	291,566	-3.2%	421,237
Capital Outlay						
Other Expenditures	754,088	815,300	92.4%	712,002	5.9%	852,523
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TOTALS	12,000,497	16,737,314	71.7%	11,179,110	7.3%	15,266,622
Transfers						
Transfers to Other Funds		253,676				378,845
INDIRECT COST RECOVERY	-7,380	-22,411	32.9	-23,859	-69.0	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	-1,702,288	-956,933	-3.1	64,397		363,808
FUND BALANCE	10,350,470	11,095,825				12,052,758

04/14/2025

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

PAGE 2

<u>EDUCATION 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	2,893,016	5,782,905	50.0%	2,769,001	4.4%	5,674,112
State Governmental Sources	845,403	2,527,282	33.4%	1,843,141	-54.1%	2,569,454
Federal Governmental Sources	848	500	169.6%	656	29.2%	656
Student Tuition and Fees	4,426,295	4,785,031	92.5%	4,421,578	.1%	4,684,401
Sales and Service	705,092	919,748	76.6%	694,048	1.5%	940,376
Investment Revenue	466,499	425,000	109.7%	429,287	8.6%	522,582
Other Revenues	3,437	5,000	68.7%	49,507	-93.0%	53,018
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TOTALS	9,340,592	14,445,466	64.6%	10,207,221	-8.4%	14,444,603
Expenditures						
Salaries	6,840,829	9,687,495	70.6%	6,197,980	10.3%	8,859,145
Employee Benefits	1,516,960	1,917,974	79.0%	1,304,901	16.2%	1,666,347
Contractual Services	920,799	1,330,637	69.2%	998,256	-7.7%	1,181,548
General Materials and Supplies	400,690	767,208	52.2%	480,943	-16.6%	603,587
Conference & Meeting	225,843	400,213	56.4%	250,653	-9.9%	342,144
Fixed Charges	129,058	168,510	76.5%	121,880	5.8%	162,942
Utilities	2,172	4,000	54.3%	2,425	-10.4%	3,102
Capital Outlay						
Other Expenditures	754,088	815,300	92.4%	712,002	5.9%	852,523
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TOTALS	10,790,442	15,091,337	71.5%	10,069,043	7.1%	13,671,342
Transfers						
Transfers to Other Funds		253,676				377,530
INDIRECT COST RECOVERY	-7,380	-22,411	32.9	-23,859	-69.0	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	-1,442,469	-877,136	-3.1	162,037		463,659
FUND BALANCE	10,299,992	10,865,325				11,742,461

04/14/2025

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

PAGE 3

<u>OPERATION AND MAINTENANCE 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	354,417	736,247	48.1%	327,733	8.1%	683,628
State Governmental Sources	92,377	275,387	33.5%	189,941	-51.3%	279,112
Student Tuition and Fees	461,564	491,921	93.8%	444,002	3.9%	468,574
Facilities Revenue	31,633	36,625	86.3%	36,226	-12.6%	49,066
Investment Revenue		25,000	0.0%	11,031		12,609
Other Revenues	10,241	1,000	024.1%	3,492	193.2%	3,751
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TOTALS	950,234	1,566,180	60.6%	1,012,427	-6.1%	1,496,744
Expenditures						
Salaries	576,929	777,187	74.2%	500,351	15.3%	702,202
Employee Benefits	224,999	302,290	74.4%	175,650	28.0%	265,114
Contractual Services	62,317	77,500	80.4%	52,487	18.7%	95,067
General Materials and Supplies	65,892	113,500	58.0%	90,957	-27.5%	113,212
Conference & Meeting		500	0.0%	548		618
Fixed Charges				930		930
Utilities	279,916	375,000	74.6%	289,141	-3.1%	418,135
Capital Outlay						
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TOTALS	1,210,054	1,645,977	73.5%	1,110,066	9.0%	1,595,279
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	-259,819	-79,797		-97,639		-99,850
FUND BALANCE	50,477	230,500				310,297

04/14/2025

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

PAGE 4

<u>OPERATION & MAINTENANCE- RESTRICTED</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				397,950		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue	126,818			277,374	-54.2%	353,034
Other Revenues	175,150			1,154,502	-84.8%	1,984,421
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TOTALS	301,968	675,000	44.7%	1,829,827	-83.5%	2,735,406
Expenditures						
Contractual Services	167,040	10,000	670.4%	97,422	71.4%	113,620
General Materials and Supplies	194,764	359,750	54.1%	283,585	-31.3%	339,936
Conference & Meeting						
Capital Outlay	1,009,930	5,534,700	18.2%	2,727,890	-62.9%	4,767,606
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TOTALS	1,371,735	5,904,450	23.2%	3,108,898	-55.8%	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	-1,069,767	-5,229,450		-1,279,071		-2,485,756
FUND BALANCE	3,623,120	-536,562				4,692,887

04/14/2025

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

PAGE 5

<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	999,503	1,998,863	50.0%	998,836	%	2,002,526
Investment Revenue		20,000	0.0%	18,172		21,349
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TOTALS	999,503	2,018,863	49.5%	1,017,009	-1.7%	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
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TOTALS	1,999,689	2,000,764	99.9%	1,998,824	%	1,927,991
CHANGE IN NET ASSETS	-1,000,186	18,099	99.9%	-981,815	%	95,883
FUND BALANCE	9,239	1,027,524				1,009,425

04/14/2025

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

PAGE 6

<u>AUXILIARY ENTERPRISES 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						
Student Tuition and Fees	495,386	518,445	95.5%	332,391	49.0%	350,486
Sales and Service	166,541	396,118	42.0%	252,380	-34.0%	355,857
Facilities Revenue	59,400			14,667	304.9%	14,667
Investment Revenue	150			11,085	-98.6%	13,298
Other Revenues	2,113,348	3,040,700	69.5%	1,982,002	6.6%	2,611,213
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TOTALS	2,834,826	3,955,263	71.6%	2,592,526	9.3%	3,345,523
Expenditures						
Salaries	241,939	355,898	67.9%	223,685	8.1%	287,300
Employee Benefits	44,598	53,166	83.8%	38,841	14.8%	44,948
Contractual Services	2,179,701	3,316,382	65.7%	2,063,975	5.6%	2,810,514
General Materials and Supplies	176,803	247,007	71.5%	201,928	-12.4%	265,499
Conference & Meeting	131,425	249,736	52.6%	133,944	-1.8%	190,680
Fixed Charges	61,362	20,500	299.3%	11,131	451.2%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures	102			117	-12.5%	117
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TOTALS	2,836,468	4,248,689	66.7%	2,673,624	6.0%	3,617,431
Transfers						
Transfers to Other Funds	800					750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	-2,441	-39,750	-.3	-81,097		102,341
FUND BALANCE	490,846	453,538				493,288

04/14/2025

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

PAGE 7

<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	585,613	1,257,685	46.5%	1,620,455	-63.8%	5,307,423
Federal Governmental Sources	3,413,759	3,464,680	98.5%	3,111,321	9.7%	3,818,650
Other Revenues	35,516	5,115,160	.6%	23,590	50.5%	137,439
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TOTALS	4,034,890	9,837,525	41.0%	4,755,367	-15.1%	9,263,513
Expenditures						
Salaries	695,098	840,987	82.6%	725,096	-4.1%	1,043,553
Employee Benefits	156,752	5,142,798	3.0%	196,949	-20.4%	3,108,402
Contractual Services	169,910	76,055	223.4%	410,154	-58.5%	579,896
General Materials and Supplies	48,784	156,526	31.1%	361,248	-86.5%	495,604
Conference & Meeting	30,571	59,679	51.2%	58,402	-47.6%	69,052
Fixed Charges	4,558				0.0%	
Utilities	228			5,211	-95.6%	6,162
Capital Outlay	132,396	164,733	80.3%	40,192	229.4%	225,920
Other Expenditures	3,774,991	3,281,816	115.0%	3,565,104	5.8%	3,657,751
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TOTALS	5,013,291	9,722,594	51.5%	5,362,360	-6.5%	9,186,344
Transfers						
Transfers to Other Funds	50,135	47,891	104.6	612	088.9	45,759
Transfers From Other Funds	-50,135	-47,891	104.6	-612	088.9	-48,289
INDIRECT COST EXPENSE	550	22,411	2.4	2,755	-80.0	7,411
INDIRECT COST EXPENSE	6,830			21,104		60,517
CHANGE IN NET ASSETS	-985,782	92,520	32.9	-630,851		11,770
FUND BALANCE	-970,504	107,797				15,277

04/14/2025

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

PAGE 8

<u>WORKING CASH 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						
Investment Revenue				54,068		65,488
TOTALS	-----	-----	-----	54,068	-----	65,488
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-1,315
CHANGE IN NET ASSETS				54,068		66,803
FUND BALANCE	2,452,197	2,452,197				2,452,197

04/14/2025

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

PAGE 9

<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			2,655	-33.4%	2,655
Investment Revenue				1,459		1,724
Other Revenues	60,739	41,050	147.9%	57,874	4.9%	59,745
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TOTALS	62,505	41,050	152.2%	61,989	.8%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	7,066	21,700	32.5%	4,942	42.9%	8,352
Conference & Meeting	19,413	9,550	203.2%	22,487	-13.6%	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	28,604	35,850	79.7%	31,308	-8.6%	41,180
Transfers						
Transfers From Other Funds	-800					-750
CHANGE IN NET ASSETS	34,700	5,200		30,681		23,694
FUND BALANCE	164,589	135,088				129,888

04/14/2025

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

PAGE 10

<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	32,031	62,250	51.4%	26,272	21.9%	58,433
Investment Revenue				-115		-115
TOTALS	32,031	62,250	51.4%	26,157	22.4%	58,317
Expenditures						
Contractual Services	53,500	59,500	89.9%	57,000	-6.1%	68,500
TOTALS	53,500	59,500	89.9%	57,000	-6.1%	68,500
CHANGE IN NET ASSETS	-21,468	2,750	89.9%	-30,842	-6.1%	-10,182
FUND BALANCE	-14,220	9,997				7,247

04/14/2025

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

PAGE 11

<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	648,451	1,263,238	51.3%	228,114	184.2%	879,272
Investment Revenue	35,185			56,759	-38.0%	71,903
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TOTALS	683,637	1,263,238	54.1%	284,874	139.9%	951,175
Expenditures						
Salaries	334,680	472,686	70.8%	325,693	2.7%	459,990
Employee Benefits	84,349	338,865	24.8%	96,626	-12.7%	317,446
Contractual Services	217,445	291,500	74.6%	213,512	1.8%	310,011
General Materials and Supplies	9,564	23,050	41.4%	18,257	-47.6%	18,947
Conference & Meeting	7,875	13,750	57.2%	10,319	-23.6%	11,377
Fixed Charges	183,180	186,188	98.3%	180,681	1.3%	180,681
Utilities	1,866	4,000	46.6%	2,003	-6.8%	2,296
Other Expenditures				149		149
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TOTALS	838,962	1,330,039	63.0%	847,244	-.9%	1,300,901
CHANGE IN NET ASSETS	-155,324	-66,801	63.0%	-562,370	-.9%	-349,725
FUND BALANCE	685,645	774,169				840,970