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SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF NOVEMBER 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	5,087,866	7,409,314	68.6%	3,243,214	56.8%	6,815,304
State Governmental Sources	400,534	2,393,685	16.7%	937,781	-57.2%	2,369,217
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	4,722,986	5,554,604	85.0%	4,323,335	9.2%	5,168,422
Sales and Service	397,787	935,450	42.5%	343,032	15.9%	995,539
Facilities Revenue	12,562	36,625	34.3%	13,027	-3.5%	45,861
Investment Revenue	228,242	450,000	50.7%	366,489	-37.7%	531,391
Other Revenues	-83,300	4,000	082.5%	10,877	865.7%	19,633
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TOTALS	10,766,678	16,784,178	64.1%	9,237,759	16.5%	15,946,217
Expenditures						
Salaries	4,200,884	10,742,422	39.1%	3,597,459	16.7%	10,072,892
Employee Benefits	943,074	2,220,342	42.4%	926,356	1.8%	2,083,775
Contractual Services	532,780	1,344,930	39.6%	701,231	-24.0%	1,306,782
General Materials and Supplies	365,478	747,760	48.8%	318,001	14.9%	637,816
Conference & Meeting	105,910	434,725	24.3%	143,939	-26.4%	326,874
Fixed Charges	89,481	170,860	52.3%	69,383	28.9%	164,505
Utilities	93,865	472,100	19.8%	108,720	-13.6%	411,967
Capital Outlay	87,410				0.0%	
Other Expenditures	653,651	812,200	80.4%	598,198	9.2%	961,026
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TOTALS	7,072,536	16,945,339	41.7%	6,463,290	9.4%	15,965,641
Transfers						
Transfers to Other Funds		373,914				352,000
Transfers From Other Funds		-132,826				
INDIRECT COST RECOVERY	-2,340	-9,797	23.8	-2,638	23.8	-27,781
CHANGE IN NET ASSETS	3,696,482	-392,452	-1.0	2,777,107	23.8	-343,641
FUND BALANCE	14,829,866	11,660,306				12,052,758

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<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	4,545,274	6,629,389	68.5%	2,889,257	57.3%	6,080,398
State Governmental Sources	356,475	2,149,012	16.5%	845,403	-57.8%	2,126,931
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	4,275,779	5,039,254	84.8%	3,910,189	9.3%	4,680,571
Sales and Service	397,787	935,450	42.5%	343,032	15.9%	995,539
Facilities Revenue						5,000
Investment Revenue	228,242	450,000	50.7%	366,489	-37.7%	527,208
Other Revenues	-83,986	3,000	799.5%	2,605	323.7%	9,391
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TOTALS	9,719,571	15,206,605	63.9%	8,356,978	16.3%	14,425,888
Expenditures						
Salaries	3,854,081	9,909,850	38.8%	3,294,656	16.9%	9,290,857
Employee Benefits	823,037	1,941,290	42.4%	807,683	1.9%	1,804,605
Contractual Services	455,543	1,232,680	36.9%	667,584	-31.7%	1,173,447
General Materials and Supplies	325,952	638,200	51.0%	275,798	18.1%	541,132
Conference & Meeting	105,828	434,225	24.3%	143,939	-26.4%	326,687
Fixed Charges	89,481	170,860	52.3%	69,383	28.9%	164,505
Utilities	853	4,500	18.9%	1,177	-27.5%	3,016
Capital Outlay	87,410				0.0%	
Other Expenditures	653,651	812,200	80.4%	598,198	9.2%	961,006
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TOTALS	6,395,839	15,143,805	42.2%	5,858,420	9.1%	14,265,259
Transfers						
Transfers to Other Funds		373,914				352,000
INDIRECT COST RECOVERY	-2,340	-9,797	23.8	-2,638	23.8	-27,781
CHANGE IN NET ASSETS	3,326,072	-301,317	-6	2,501,195	23.8	-163,589
FUND BALANCE	14,243,657	11,441,144				11,742,461

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<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	542,592	779,925	69.5%	353,956	53.2%	734,906
State Governmental Sources	44,058	244,673	18.0%	92,377	-52.3%	242,285
Student Tuition and Fees	447,207	515,350	86.7%	413,146	8.2%	487,851
Facilities Revenue	12,562	36,625	34.3%	13,027	-3.5%	40,861
Investment Revenue						4,183
Other Revenues	685	1,000	68.5%	8,272	-91.7%	10,241
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TOTALS	1,047,106	1,577,573	66.3%	880,781	18.8%	1,520,329
Expenditures						
Salaries	346,802	832,572	41.6%	302,803	14.5%	782,035
Employee Benefits	120,037	279,052	43.0%	118,672	1.1%	279,169
Contractual Services	77,237	112,250	68.8%	33,647	129.5%	133,335
General Materials and Supplies	39,526	109,560	36.0%	42,202	-6.3%	96,684
Conference & Meeting	81	500	16.2%		16.2%	186
Utilities	93,011	467,600	19.8%	107,543	-13.5%	408,951
Other Expenditures						19
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TOTALS	676,696	1,801,534	37.5%	604,869	11.8%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	370,409	-91,135		275,911		-180,052
FUND BALANCE	586,208	219,162				310,297

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<u>OPERATION &amp; 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		5,000,000	0.0%			
State Governmental Sources		330,000	0.0%			
Investment Revenue	33,232			93,675	-64.5%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
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TOTALS	33,232	8,630,000	.3%	387,810	-91.4%	511,984
Expenditures						
Contractual Services	3,723	50,000	7.4%	31,821	-88.3%	198,819
General Materials and Supplies	131,603	306,500	42.9%	96,748	36.0%	302,723
Conference & Meeting						141
Fixed Charges	2,808				0.0%	
Capital Outlay	340,633	6,956,000	4.9%	1,799,119	-81.0%	4,396,809
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TOTALS	478,768	7,312,500	6.5%	1,927,688	-75.1%	4,898,494
Transfers						
Transfers to Other Funds	305,654			461,500	-33.7	2,442,421
Transfers From Other Funds	-305,654			-461,500		-2,442,421
CHANGE IN NET ASSETS	-445,535	1,317,500		-1,539,878		-4,386,509
FUND BALANCE	3,153,009	6,010,387				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	1,431,990	1,998,384	71.6%	998,210	43.4%	2,003,698
Investment Revenue		20,000	0.0%			21,395
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TOTALS	1,431,990	2,018,384	70.9%	998,210	43.4%	2,025,094
Expenditures						
Contractual Services	60	2,200	2.7%	855	-92.9%	855
General Materials and Supplies	300				0.0%	300
Fixed Charges	84,581	1,999,162	4.2%	114,282	-25.9%	1,973,813
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TOTALS	84,941	2,001,362	4.2%	115,137	-26.2%	1,974,968
CHANGE IN NET ASSETS	1,347,049	17,022	4.2%	883,073	-26.2%	50,126
FUND BALANCE	1,892,498	1,026,447				1,009,425

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<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	501,129	556,364	90.0%	442,232	13.3%	527,985
Sales and Service	666,662	1,231,147	54.1%	181,167	267.9%	412,238
Facilities Revenue	64,104	70,000	91.5%	32,400	97.8%	59,400
Investment Revenue	75			60	25.0%	24,726
Other Revenues	1,083,531	3,013,845	35.9%	1,144,185	-5.3%	2,714,236
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TOTALS	2,315,502	4,871,356	47.5%	1,800,046	28.6%	3,738,587
Expenditures						
Salaries	117,889	320,300	36.8%	126,868	-7.0%	292,886
Employee Benefits	22,904	51,043	44.8%	23,785	-3.7%	48,956
Contractual Services	1,177,810	3,307,204	35.6%	1,229,954	-4.2%	3,093,713
General Materials and Supplies	420,431	1,075,265	39.1%	166,328	152.7%	319,838
Conference & Meeting	64,562	217,336	29.7%	88,916	-27.3%	186,301
Fixed Charges	41,731	82,250	50.7%	38,766	7.6%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	858				0.0%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	1,846,188	5,099,398	36.2%	1,675,154	10.2%	4,028,732
Transfers						
Transfers to Other Funds	700			800	-12.5	1,475
Transfers From Other Funds		-193,197				-352,000
CHANGE IN NET ASSETS	468,613	-34,845	-.3	124,091		60,380
FUND BALANCE	617,380	458,443				493,288

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<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	419,449	4,286,709	9.7%	559,043	-24.9%	4,309,651
Federal Governmental Sources	1,470,991	3,805,466	38.6%	1,906,360	-22.8%	4,099,583
Other Revenues	16,923	63,759	26.5%	23,616	-28.3%	94,151
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TOTALS	1,907,364	8,155,934	23.3%	2,489,020	-23.3%	8,503,386
Expenditures						
Salaries	357,688	938,437	38.1%	365,596	-2.1%	957,109
Employee Benefits	63,939	3,121,720	2.0%	85,457	-25.1%	3,153,385
Contractual Services	40,861	101,929	40.0%	133,198	-69.3%	201,760
General Materials and Supplies	68,175	259,730	26.2%	43,811	55.6%	152,024
Conference & Meeting	22,098	51,336	43.0%	22,444	-1.5%	79,354
Fixed Charges	5,000			4,558	9.7%	8,798
Utilities				190		228
Capital Outlay	45,395			125,733	-63.8%	137,259
Other Expenditures	1,953,288	3,745,995	52.1%	2,056,631	-5.0%	3,795,846
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TOTALS	2,556,447	8,219,147	31.1%	2,837,620	-9.9%	8,485,765
Transfers						
Transfers to Other Funds	250	47,891	.5	2,619	-90.4	50,135
Transfers From Other Funds	-250	-95,782	.2	-2,619	-90.4	-50,135
INDIRECT COST EXPENSE	2,340			550	325.4	550
INDIRECT COST EXPENSE		9,797		2,088		27,231
CHANGE IN NET ASSETS	-651,423	-25,119	-6.1	-351,238		-10,160
FUND BALANCE	-335,961	-9,842				15,277

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<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		96,000	0.0%			77,748
TOTALS	-----	-----	-----	-----	-----	-----
		96,000	0.0%			77,748
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
CHANGE IN NET ASSETS		96,000				77,748
FUND BALANCE	2,452,197	2,548,197				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				1,666		2,336
Investment Revenue						3,158
Other Revenues	37,229	44,200	84.2%	33,339	11.6%	70,921
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TOTALS	37,229	44,200	84.2%	35,005	6.3%	76,415
Expenditures						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	14,503	18,700	77.5%	5,212	178.2%	10,026
Conference & Meeting	5,421	16,200	33.4%	6,945	-21.9%	38,100
Fixed Charges	650	400	162.5%		162.5%	
Other Expenditures	147			123	19.1%	1,205
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TOTALS	23,222	39,300	59.0%	14,282	62.6%	53,332
Transfers						
Transfers From Other Funds	-700			-800		-1,475
CHANGE IN NET ASSETS	14,706	4,900		21,523		24,557
FUND BALANCE	151,412	134,788				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	44,183	63,500	69.5%	31,989	38.1%	63,013
TOTALS	44,183	63,500	69.5%	31,989	38.1%	63,013
Expenditures						
Contractual Services	12,000	62,000	19.3%	39,000	-69.2%	53,500
TOTALS	12,000	62,000	19.3%	39,000	-69.2%	53,500
CHANGE IN NET ASSETS	32,183	1,500	19.3%	-7,010	-69.2%	9,513
FUND BALANCE	237	8,747				7,247

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<u>LIABILITY, PROTECTION &amp; 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	912,436	1,283,700	71.0%	647,608	40.8%	1,288,299
Investment Revenue	16,347	50,000	32.7%	23,014	-28.9%	58,404
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TOTALS	928,784	1,333,700	69.6%	670,623	38.5%	1,346,704
Expenditures						
Salaries	187,050	467,982	39.9%	179,887	3.9%	438,267
Employee Benefits	45,217	305,062	14.8%	45,284	-.1%	297,249
Contractual Services	135,101	279,825	48.2%	185,306	-27.0%	316,631
General Materials and Supplies	9,773	18,800	51.9%	9,175	6.5%	11,010
Conference & Meeting		11,650	0.0%	7,875		7,875
Fixed Charges	206,905	210,675	98.2%	183,180	12.9%	183,353
Utilities	1,770	4,000	44.2%	1,539	15.0%	2,027
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TOTALS	585,818	1,297,994	45.1%	612,249	-4.3%	1,256,414
CHANGE IN NET ASSETS	342,965	35,706	45.1%	58,373	-4.3%	90,289
FUND BALANCE	899,343	876,676				840,970