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SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF APRIL 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	3,247,433	6,519,152	49.8%	3,096,734	4.8%	6,357,741
State Governmental Sources	1,925,109	2,802,669	68.6%	2,313,846	-16.8%	2,848,567
Federal Governmental Sources	848	500	169.6%	656	29.2%	656
Student Tuition and Fees	6,462,800	5,276,952	122.4%	6,263,304	3.1%	5,152,976
Sales and Service	726,360	919,748	78.9%	714,408	1.6%	940,376
Facilities Revenue	33,683	36,625	91.9%	38,474	-12.4%	49,066
Investment Revenue	532,851	450,000	118.4%	375,568	41.8%	535,192
Other Revenues	-50,159	6,000	835.9%	55,761	189.9%	56,769
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TOTALS	12,878,928	16,011,646	80.4%	12,858,754	.1%	15,941,347
Expenditures						
Salaries	8,162,546	10,464,682	78.0%	7,451,326	9.5%	9,561,347
Employee Benefits	1,927,444	2,220,264	86.8%	1,656,335	16.3%	1,931,461
Contractual Services	1,084,866	1,408,137	77.0%	1,139,247	-4.7%	1,276,616
General Materials and Supplies	522,317	880,708	59.3%	627,137	-16.7%	716,799
Conference & Meeting	262,071	400,713	65.4%	288,075	-9.0%	342,763
Fixed Charges	143,670	168,510	85.2%	135,622	5.9%	163,872
Utilities	302,296	379,000	79.7%	336,360	-10.1%	421,237
Capital Outlay						
Other Expenditures	806,294	815,300	98.9%	782,905	2.9%	852,523
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TOTALS	13,211,510	16,737,314	78.9%	12,417,011	6.4%	15,266,622
Transfers						
Transfers to Other Funds		253,676				378,845
INDIRECT COST RECOVERY	-12,782	-22,411	57.0	-23,859	-46.4	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	-319,799	-956,933	-5.5	465,602		363,808
FUND BALANCE	11,732,959	11,095,825				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	2,893,016	5,782,905	50.0%	2,769,001	4.4%	5,674,112
State Governmental Sources	1,732,778	2,527,282	68.5%	2,093,609	-17.2%	2,569,454
Federal Governmental Sources	848	500	169.6%	656	29.2%	656
Student Tuition and Fees	5,845,729	4,785,031	122.1%	5,689,244	2.7%	4,684,401
Sales and Service	726,360	919,748	78.9%	714,408	1.6%	940,376
Investment Revenue	532,851	425,000	125.3%	364,536	46.1%	522,582
Other Revenues	-60,401	5,000	208.0%	52,107	215.9%	53,018
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TOTALS	11,671,181	14,445,466	80.7%	11,683,563	- .1%	14,444,603
Expenditures						
Salaries	7,524,352	9,687,495	77.6%	6,897,189	9.0%	8,859,145
Employee Benefits	1,679,335	1,917,974	87.5%	1,459,484	15.0%	1,666,347
Contractual Services	993,586	1,330,637	74.6%	1,086,305	-8.5%	1,181,548
General Materials and Supplies	449,897	767,208	58.6%	538,464	-16.4%	603,587
Conference & Meeting	262,071	400,213	65.4%	287,457	-8.8%	342,144
Fixed Charges	143,670	168,510	85.2%	134,692	6.6%	162,942
Utilities	2,468	4,000	61.7%	2,686	-8.1%	3,102
Capital Outlay						
Other Expenditures	806,294	815,300	98.9%	782,905	2.9%	852,523
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TOTALS	11,861,677	15,091,337	78.6%	11,189,185	6.0%	13,671,342
Transfers						
Transfers to Other Funds		253,676				377,530
INDIRECT COST RECOVERY	-12,782	-22,411	57.0	-23,859	-46.4	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	-177,713	-877,136	-5.5	518,236		463,659
FUND BALANCE	11,564,748	10,865,325				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	354,417	736,247	48.1%	327,733	8.1%	683,628
State Governmental Sources	192,331	275,387	69.8%	220,237	-12.6%	279,112
Student Tuition and Fees	617,071	491,921	125.4%	574,059	7.4%	468,574
Facilities Revenue	33,683	36,625	91.9%	38,474	-12.4%	49,066
Investment Revenue		25,000	0.0%	11,031		12,609
Other Revenues	10,241	1,000	024.1%	3,654	180.2%	3,751
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TOTALS	1,207,746	1,566,180	77.1%	1,175,191	2.7%	1,496,744
Expenditures						
Salaries	638,194	777,187	82.1%	554,136	15.1%	702,202
Employee Benefits	248,109	302,290	82.0%	196,851	26.0%	265,114
Contractual Services	91,280	77,500	117.7%	52,942	72.4%	95,067
General Materials and Supplies	72,419	113,500	63.8%	88,673	-18.3%	113,212
Conference & Meeting		500	0.0%	618		618
Fixed Charges				930		930
Utilities	299,828	375,000	79.9%	333,673	-10.1%	418,135
Capital Outlay						
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TOTALS	1,349,832	1,645,977	82.0%	1,227,825	9.9%	1,595,279
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	-142,085	-79,797		-52,634		-99,850
FUND BALANCE	168,211	230,500				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				397,950		397,950
State Governmental Sources		675,000	0.0%			
Investment Revenue	141,732			294,089	-51.8%	353,034
Other Revenues	175,150			1,154,502	-84.8%	1,984,421
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TOTALS	316,882	675,000	46.9%	1,846,542	-82.8%	2,735,406
Expenditures						
Contractual Services	185,960	10,000	859.6%	102,917	80.6%	113,620
General Materials and Supplies	259,758	359,750	72.2%	307,602	-15.5%	339,936
Conference & Meeting	141				0.0%	
Capital Outlay	1,528,892	5,534,700	27.6%	2,734,511	-44.0%	4,767,606
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TOTALS	1,974,753	5,904,450	33.4%	3,145,031	-37.2%	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	-1,657,871	-5,229,450		-1,298,488		-2,485,756
FUND BALANCE	3,035,016	-536,562				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	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

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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	661,302	518,445	127.5%	435,325	51.9%	350,486
Sales and Service	485,334	396,118	122.5%	299,052	62.2%	355,857
Facilities Revenue	59,400			14,667	304.9%	14,667
Investment Revenue	150			11,085	-98.6%	13,298
Other Revenues	2,321,172	3,040,700	76.3%	2,200,043	5.5%	2,611,213
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TOTALS	3,527,359	3,955,263	89.1%	2,960,174	19.1%	3,345,523
Expenditures						
Salaries	264,467	355,898	74.3%	245,566	7.7%	287,300
Employee Benefits	48,863	53,166	91.9%	43,276	12.9%	44,948
Contractual Services	2,525,067	3,316,382	76.1%	2,323,379	8.6%	2,810,514
General Materials and Supplies	255,726	247,007	103.5%	218,727	16.9%	265,499
Conference & Meeting	165,973	249,736	66.4%	170,562	-2.6%	190,680
Fixed Charges	78,408	20,500	382.4%	14,714	432.8%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures	153			117	31.2%	117
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TOTALS	3,339,196	4,248,689	78.5%	3,016,343	10.7%	3,617,431
Transfers						
Transfers to Other Funds	800					750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	187,362	-39,750	-.3	-56,169		102,341
FUND BALANCE	680,651	453,538				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	1,389,552	1,257,685	110.4%	2,055,674	-32.4%	5,307,423
Federal Governmental Sources	3,580,910	3,464,680	103.3%	3,110,201	15.1%	3,818,650
Other Revenues	44,511	5,115,160	.8%	23,590	88.6%	137,439
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TOTALS	5,014,974	9,837,525	50.9%	5,189,466	-3.3%	9,263,513
Expenditures						
Salaries	774,741	840,987	92.1%	806,273	-3.9%	1,043,553
Employee Benefits	170,929	5,142,798	3.3%	216,718	-21.1%	3,108,402
Contractual Services	185,057	76,055	243.3%	515,255	-64.0%	579,896
General Materials and Supplies	50,097	156,526	32.0%	410,285	-87.7%	495,604
Conference & Meeting	54,056	59,679	90.5%	64,233	-15.8%	69,052
Fixed Charges	4,558				0.0%	
Utilities	228			5,782	-96.0%	6,162
Capital Outlay	132,396	164,733	80.3%	114,133	16.0%	225,920
Other Expenditures	3,832,642	3,281,816	116.7%	3,635,508	5.4%	3,657,751
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TOTALS	5,204,708	9,722,594	53.5%	5,768,189	-9.7%	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	12,232			21,104		60,517
CHANGE IN NET ASSETS	-202,516	92,520	57.0	-602,582		11,770
FUND BALANCE	-187,238	107,797				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				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



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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	1,766			2,655	-33.4%	2,655
Investment Revenue				1,459		1,724
Other Revenues	65,620	41,050	159.8%	58,400	12.3%	59,745
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TOTALS	67,386	41,050	164.1%	62,515	7.7%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	8,023	21,700	36.9%	5,611	42.9%	8,352
Conference & Meeting	22,374	9,550	234.2%	23,683	-5.5%	28,591
Fixed Charges		400	0.0%	1,014		1,014
Other Expenditures	123	1,200	10.3%	223	-44.4%	223
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TOTALS	32,522	35,850	90.7%	33,532	-3.0%	41,180
Transfers						
Transfers From Other Funds	-800					-750
CHANGE IN NET ASSETS	35,663	5,200		28,983		23,694
FUND BALANCE	165,552	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	32,031	62,250	51.4%	26,272	21.9%	58,433
Investment Revenue				-115		-115
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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
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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

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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	648,451	1,263,238	51.3%	228,114	184.2%	879,272
Investment Revenue	39,313			61,397	-35.9%	71,903
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TOTALS	687,765	1,263,238	54.4%	289,512	137.5%	951,175
Expenditures						
Salaries	368,719	472,686	78.0%	361,058	2.1%	459,990
Employee Benefits	92,780	338,865	27.3%	107,083	-13.3%	317,446
Contractual Services	226,722	291,500	77.7%	220,069	3.0%	310,011
General Materials and Supplies	10,712	23,050	46.4%	18,428	-41.8%	18,947
Conference & Meeting	7,875	13,750	57.2%	11,164	-29.4%	11,377
Fixed Charges	183,180	186,188	98.3%	180,681	1.3%	180,681
Utilities	1,920	4,000	48.0%	2,101	-8.6%	2,296
Other Expenditures				149		149
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TOTALS	891,911	1,330,039	67.0%	900,737	-.9%	1,300,901
CHANGE IN NET ASSETS	-204,146	-66,801	67.0%	-611,224	-.9%	-349,725
FUND BALANCE	636,824	774,169				840,970