

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF FEBRUARY 28

<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%	1,851,797	-49.3%	2,848,567
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,850,224	5,276,952	91.9%	4,843,908	.1%	5,152,976
Sales and Service	681,322	919,748	74.0%	683,034	-.2%	940,376
Facilities Revenue	22,981	36,625	62.7%	35,917	-36.0%	49,066
Investment Revenue	362,352	450,000	80.5%	456,603	-20.6%	535,192
Other Revenues	13,281	6,000	221.3%	52,774	-74.8%	56,769
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TOTALS	10,115,377	16,011,646	63.1%	11,020,771	-8.2%	15,941,347
Expenditures						
Salaries	5,780,772	10,464,682	55.2%	5,773,635	.1%	9,561,347
Employee Benefits	1,475,353	2,220,264	66.4%	1,311,330	12.5%	1,931,461
Contractual Services	889,029	1,408,137	63.1%	979,494	-9.2%	1,276,616
General Materials and Supplies	414,609	880,708	47.0%	521,284	-20.4%	716,799
Conference & Meeting	155,475	400,713	38.8%	214,338	-27.4%	342,763
Fixed Charges	113,235	168,510	67.2%	108,742	4.1%	163,872
Utilities	209,538	379,000	55.2%	227,116	-7.7%	421,237
Capital Outlay						
Other Expenditures	751,188	815,300	92.1%	697,863	7.6%	852,523
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TOTALS	9,789,203	16,737,314	58.4%	9,833,805	-.4%	15,266,622
Transfers						
Transfers to Other Funds		253,676				378,845
INDIRECT COST RECOVERY	-7,380	-22,411	32.9	-21,314	-65.3	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	333,555	-956,933	-3.1	1,208,280		363,808
FUND BALANCE	12,386,314	11,095,825				12,052,758

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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	2,893,016	5,782,905	50.0%	2,769,001	4.4%	5,674,112
State Governmental Sources	845,403	2,527,282	33.4%	1,681,797	-49.7%	2,569,454
Federal Governmental Sources		500	0.0%			656
Student Tuition and Fees	4,388,428	4,785,031	91.7%	4,399,911	-.2%	4,684,401
Sales and Service	681,322	919,748	74.0%	683,034	-.2%	940,376
Investment Revenue	362,352	425,000	85.2%	450,800	-19.6%	522,582
Other Revenues	3,040	5,000	60.8%	49,282	-93.8%	53,018
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TOTALS	9,173,562	14,445,466	63.5%	10,033,827	-8.5%	14,444,603
Expenditures						
Salaries	5,296,371	9,687,495	54.6%	5,325,804	-.5%	8,859,145
Employee Benefits	1,285,276	1,917,974	67.0%	1,156,953	11.0%	1,666,347
Contractual Services	841,689	1,330,637	63.2%	929,492	-9.4%	1,181,548
General Materials and Supplies	361,065	767,208	47.0%	437,445	-17.4%	603,587
Conference & Meeting	155,475	400,213	38.8%	214,338	-27.4%	342,144
Fixed Charges	113,235	168,510	67.2%	107,812	5.0%	162,942
Utilities	1,912	4,000	47.8%	2,271	-15.7%	3,102
Capital Outlay						
Other Expenditures	751,188	815,300	92.1%	697,863	7.6%	852,523
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TOTALS	8,806,215	15,091,337	58.3%	8,871,981	-.7%	13,671,342
Transfers						
Transfers to Other Funds		253,676				377,530
INDIRECT COST RECOVERY	-7,380	-22,411	32.9	-21,314	-65.3	-67,928
INDIRECT COST EXPENSE						
CHANGE IN NET ASSETS	374,728	-877,136	-3.1	1,183,160		463,659
FUND BALANCE	12,117,190	10,865,325				11,742,461

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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	354,417	736,247	48.1%	327,733	8.1%	683,628
State Governmental Sources	92,377	275,387	33.5%	170,000	-45.6%	279,112
Student Tuition and Fees	461,796	491,921	93.8%	443,997	4.0%	468,574
Facilities Revenue	22,981	36,625	62.7%	35,917	-36.0%	49,066
Investment Revenue		25,000	0.0%	5,803		12,609
Other Revenues	10,241	1,000	024.1%	3,492	193.2%	3,751
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TOTALS	941,814	1,566,180	60.1%	986,943	-4.5%	1,496,744
Expenditures						
Salaries	484,400	777,187	62.3%	447,830	8.1%	702,202
Employee Benefits	190,077	302,290	62.8%	154,377	23.1%	265,114
Contractual Services	47,339	77,500	61.0%	50,001	-5.3%	95,067
General Materials and Supplies	53,544	113,500	47.1%	83,838	-36.1%	113,212
Conference & Meeting		500	0.0%			618
Fixed Charges				930		930
Utilities	207,625	375,000	55.3%	224,844	-7.6%	418,135
Capital Outlay						
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TOTALS	982,987	1,645,977	59.7%	961,823	2.2%	1,595,279
Transfers						
Transfers to Other Funds						1,315
CHANGE IN NET ASSETS	-41,173	-79,797		25,120		-99,850
FUND BALANCE	269,123	230,500				310,297

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SAUK VALLEY COMMUNITY COLLEGE
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 AS OF FEBRUARY 28

<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				200,205		353,034
Other Revenues	175,150			659,901	-73.4%	1,984,421
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TOTALS	175,150	675,000	25.9%	1,258,057	-86.0%	2,735,406
Expenditures						
Contractual Services	166,756	10,000	667.5%	97,422	71.1%	113,620
General Materials and Supplies	192,682	359,750	53.5%	266,522	-27.7%	339,936
Capital Outlay	1,003,954	5,534,700	18.1%	1,910,080	-47.4%	4,767,606
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TOTALS	1,363,392	5,904,450	23.0%	2,274,025	-40.0%	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	-1,188,242	-5,229,450		-1,015,967		-2,485,756
FUND BALANCE	3,504,644	-536,562				4,692,887

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 AS OF FEBRUARY 28

<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%	16,831		21,349
TOTALS	999,503	2,018,863	49.5%	1,015,667	-1.5%	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
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%	-983,157	%	95,883
FUND BALANCE	9,239	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	494,459	518,445	95.3%	332,195	48.8%	350,486
Sales and Service	160,523	396,118	40.5%	216,130	-25.7%	355,857
Facilities Revenue	59,400			14,667	304.9%	14,667
Investment Revenue	150			3,880	-96.1%	13,298
Other Revenues	1,904,980	3,040,700	62.6%	1,762,578	8.0%	2,611,213
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TOTALS	2,619,513	3,955,263	66.2%	2,329,452	12.4%	3,345,523
Expenditures						
Salaries	203,380	355,898	57.1%	196,150	3.6%	287,300
Employee Benefits	37,902	53,166	71.2%	34,114	11.1%	44,948
Contractual Services	1,929,334	3,316,382	58.1%	1,805,435	6.8%	2,810,514
General Materials and Supplies	160,678	247,007	65.0%	182,943	-12.1%	265,499
Conference & Meeting	115,941	249,736	46.4%	122,237	-5.1%	190,680
Fixed Charges	56,862	20,500	277.3%	8,616	559.9%	18,372
Utilities	535				0.0%	
Capital Outlay		6,000	0.0%			
Other Expenditures				30		117
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TOTALS	2,504,635	4,248,689	58.9%	2,349,527	6.6%	3,617,431
Transfers						
Transfers to Other Funds	800					750
Transfers From Other Funds		-253,676				-375,000
CHANGE IN NET ASSETS	114,078	-39,750	-.3	-20,075		102,341
FUND BALANCE	607,366	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	585,802	1,257,685	46.5%	1,414,116	-58.5%	5,307,423
Federal Governmental Sources	2,063,689	3,464,680	59.5%	2,036,963	1.3%	3,818,650
Other Revenues	35,516	5,115,160	.6%	23,590	50.5%	137,439
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TOTALS	2,685,009	9,837,525	27.2%	3,474,670	-22.7%	9,263,513
Expenditures						
Salaries	585,325	840,987	69.6%	637,114	-8.1%	1,043,553
Employee Benefits	136,278	5,142,798	2.6%	172,582	-21.0%	3,108,402
Contractual Services	158,033	76,055	207.7%	406,471	-61.1%	579,896
General Materials and Supplies	44,555	156,526	28.4%	325,009	-86.2%	495,604
Conference & Meeting	28,483	59,679	47.7%	51,617	-44.8%	69,052
Fixed Charges	4,558				0.0%	
Utilities	228			4,641	-95.0%	6,162
Capital Outlay	132,396	164,733	80.3%	24,559	439.0%	225,920
Other Expenditures	2,388,158	3,281,816	72.7%	2,253,849	5.9%	3,657,751
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TOTALS	3,478,017	9,722,594	35.7%	3,875,845	-10.2%	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	-48,289
INDIRECT COST EXPENSE	550	22,411	2.4	2,755	-80.0	7,411
INDIRECT COST EXPENSE	6,830			18,559		60,517
CHANGE IN NET ASSETS	-800,389	92,520	32.9	-422,490		11,770
FUND BALANCE	-785,111	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				20,621		65,488
TOTALS	-----	-----	-----	----- 20,621	-----	----- 65,488
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
Transfers						
Transfers From Other Funds						-1,315
CHANGE IN NET ASSETS				20,621		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				400		1,724
Other Revenues	54,340	41,050	132.3%	56,024	-3.0%	59,745
TOTALS	56,106	41,050	136.6%	59,079	-5.0%	64,125
Expenditures						
Contractual Services	2,000	3,000	66.6%	3,000	-33.3%	3,000
General Materials and Supplies	6,549	21,700	30.1%	4,841	35.2%	8,352
Conference & Meeting	18,311	9,550	191.7%	7,114	157.4%	28,591
Fixed Charges		400	0.0%	1,014		1,014
Other Expenditures	123	1,200	10.3%	-135	191.7%	223
TOTALS	26,985	35,850	75.2%	15,834	70.4%	41,180
Transfers						
Transfers From Other Funds	-800					-750
CHANGE IN NET ASSETS	29,921	5,200		43,245		23,694
FUND BALANCE	159,809	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
TOTALS	----- 32,031	----- 62,250	----- 51.4%	----- 26,157	----- 22.4%	----- 58,317
Expenditures						
Contractual Services	50,750	59,500	85.2%	54,500	-6.8%	68,500
TOTALS	----- 50,750	----- 59,500	----- 85.2%	----- 54,500	----- -6.8%	----- 68,500
CHANGE IN NET ASSETS	-18,718	2,750	85.2%	-28,342	-6.8%	-10,182
FUND BALANCE	-11,470	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	648,451	1,263,238	51.3%	228,114	184.2%	879,272
Investment Revenue	4,819			49,638	-90.2%	71,903
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TOTALS	653,271	1,263,238	51.7%	277,753	135.2%	951,175
Expenditures						
Salaries	283,143	472,686	59.9%	289,920	-2.3%	459,990
Employee Benefits	71,611	338,865	21.1%	86,076	-16.8%	317,446
Contractual Services	204,828	291,500	70.2%	208,535	-1.7%	310,011
General Materials and Supplies	9,550	23,050	41.4%	13,104	-27.1%	18,947
Conference & Meeting	7,875	13,750	57.2%	6,939	13.5%	11,377
Fixed Charges	183,180	186,188	98.3%	180,681	1.3%	180,681
Utilities	1,714	4,000	42.8%	1,905	-10.0%	2,296
Other Expenditures				149		149
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TOTALS	761,905	1,330,039	57.2%	787,313	-3.2%	1,300,901
CHANGE IN NET ASSETS	-108,634	-66,801	57.2%	-509,560	-3.2%	-349,725
FUND BALANCE	732,336	774,169				840,970