

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

<u>OPERATING FUNDS</u>	<u>2025-2026 YTD</u>	<u>2025-2026 Budget</u>	<u>YTD / Budget %</u>	<u>2024-2025 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2024-2025 Total</u>
Revenues						
Local Governmental Sources	3,552,385	7,409,314	47.9%	3,247,433	9.3%	6,815,304
State Governmental Sources	1,487,283	2,393,685	62.1%	1,686,821	-11.8%	2,369,217
Federal Governmental Sources	704	500	140.8%	848	-16.9%	848
Student Tuition and Fees	5,250,338	5,554,604	94.5%	4,884,156	7.5%	5,168,422
Sales and Service	745,449	935,450	79.6%	710,967	4.8%	995,539
Facilities Revenue	33,928	36,625	92.6%	31,633	7.2%	45,861
Investment Revenue	376,571	450,000	83.6%	547,489	-31.2%	531,391
Other Revenues	35,422	4,000	885.5%	13,679	158.9%	19,633
	-----	-----	-----	-----	-----	-----
TOTALS	11,482,083	16,784,178	68.4%	11,123,029	3.2%	15,946,217
Expenditures						
Salaries	7,717,777	10,742,422	71.8%	7,416,011	4.0%	10,069,707
Employee Benefits	1,739,253	2,220,342	78.3%	1,741,740	-.1%	2,083,775
Contractual Services	1,160,386	1,344,930	86.2%	995,444	16.5%	1,308,717
General Materials and Supplies	598,618	747,760	80.0%	477,810	25.2%	637,816
Conference & Meeting	259,028	434,725	59.5%	238,915	8.4%	326,874
Fixed Charges	149,662	170,860	87.5%	130,598	14.6%	164,505
Utilities	293,650	472,100	62.2%	317,308	-7.4%	411,967
Capital Outlay	93,498				0.0%	
Other Expenditures	786,802	812,200	96.8%	754,485	4.2%	961,026
	-----	-----	-----	-----	-----	-----
TOTALS	12,798,680	16,945,339	75.5%	12,072,314	6.0%	15,964,391
Transfers						
Transfers to Other Funds		373,914				352,000
Transfers From Other Funds		-132,826				
INDIRECT COST RECOVERY	-41,670	-9,797	425.3	-24,525	425.3	-38,027
CHANGE IN NET ASSETS	-1,274,926	-392,452	-18.0	-924,758	425.3	-332,145
FUND BALANCE	10,848,299	11,730,774				12,123,226

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

<u>EDUCATION FUND</u>	<u>2025-2026</u> <u>YTD</u>	<u>2025-2026</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2024-2025</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2024-2025</u> <u>Total</u>
Revenues						
Local Governmental Sources	3,173,545	6,629,389	47.8%	2,893,016	9.7%	6,080,398
State Governmental Sources	1,346,007	2,149,012	62.6%	1,520,701	-11.4%	2,126,931
Federal Governmental Sources	704	500	140.8%	848	-16.9%	848
Student Tuition and Fees	4,758,610	5,039,254	94.4%	4,422,592	7.6%	4,680,571
Sales and Service	745,449	935,450	79.6%	710,967	4.8%	995,539
Facilities Revenue						5,000
Investment Revenue	376,571	450,000	83.6%	547,489	-31.2%	527,208
Other Revenues	24,105	3,000	803.5%	3,437	601.1%	9,391
	-----	-----	-----	-----	-----	-----
TOTALS	10,424,994	15,206,605	68.5%	10,099,052	3.2%	14,425,888
Expenditures						
Salaries	7,097,450	9,909,850	71.6%	6,839,081	3.7%	9,287,672
Employee Benefits	1,517,724	1,941,290	78.1%	1,516,741	%	1,804,605
Contractual Services	1,049,381	1,232,680	85.1%	931,690	12.6%	1,175,382
General Materials and Supplies	523,406	638,200	82.0%	410,930	27.3%	541,132
Conference & Meeting	258,827	434,225	59.6%	238,915	8.3%	326,687
Fixed Charges	149,662	170,860	87.5%	130,598	14.6%	164,505
Utilities	2,043	4,500	45.4%	2,258	-9.5%	3,016
Capital Outlay	88,010				0.0%	
Other Expenditures	786,802	812,200	96.8%	754,485	4.2%	961,006
	-----	-----	-----	-----	-----	-----
TOTALS	11,473,308	15,143,805	75.7%	10,824,701	5.9%	14,264,009
Transfers						
Transfers to Other Funds		373,914				352,000
INDIRECT COST RECOVERY	-41,670	-9,797	425.3	-24,525	425.3	-38,027
CHANGE IN NET ASSETS	-1,006,643	-301,317	-11.4	-701,123	425.3	-152,093
FUND BALANCE	10,915,450	11,620,776				11,922,093

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

<u>OPERATION AND MAINTENANCE FUND</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <u>Total</u>
<b>Revenues</b>						
Local Governmental Sources	378,840	779,925	48.5%	354,417	6.8%	734,906
State Governmental Sources	141,275	244,673	57.7%	166,120	-14.9%	242,285
Student Tuition and Fees	491,728	515,350	95.4%	461,564	6.5%	487,851
Facilities Revenue	33,928	36,625	92.6%	31,633	7.2%	40,861
Investment Revenue						4,183
Other Revenues	11,316	1,000	131.6%	10,241	10.4%	10,241
	-----	-----	-----	-----	-----	-----
TOTALS	1,057,089	1,577,573	67.0%	1,023,977	3.2%	1,520,329
<b>Expenditures</b>						
Salaries	620,327	832,572	74.5%	576,929	7.5%	782,035
Employee Benefits	221,529	279,052	79.3%	224,999	-1.5%	279,169
Contractual Services	111,005	112,250	98.8%	63,753	74.1%	133,335
General Materials and Supplies	75,212	109,560	68.6%	66,880	12.4%	96,684
Conference & Meeting	200	500	40.1%		40.1%	186
Utilities	291,607	467,600	62.3%	315,049	-7.4%	408,951
Capital Outlay	5,488				0.0%	
Other Expenditures						19
	-----	-----	-----	-----	-----	-----
TOTALS	1,325,372	1,801,534	73.5%	1,247,612	6.2%	1,700,382
<b>Transfers</b>						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	-268,283	-91,135		-223,634		-180,052
FUND BALANCE	-67,150	109,997				201,132

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

<u>OPERATION &amp; MAINTENANCE- RESTRICTED</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <u>Total</u>
Revenues						
Local Governmental Sources		5,000,000	0.0%			
State Governmental Sources		330,000	0.0%			
Investment Revenue	53,150			159,165	-66.6%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
	-----	-----	-----	-----	-----	-----
TOTALS	53,150	8,630,000	.6%	453,299	-88.2%	511,984
Expenditures						
Contractual Services	8,801	50,000	17.6%	167,040	-94.7%	196,884
General Materials and Supplies	157,244	306,500	51.3%	196,762	-20.0%	308,383
Conference & Meeting	-703				0.0%	141
Fixed Charges	2,808				0.0%	
Capital Outlay	1,130,724	6,956,000	16.2%	2,338,264	-51.6%	4,420,688
	-----	-----	-----	-----	-----	-----
TOTALS	1,298,874	7,312,500	17.7%	2,702,067	-51.9%	4,926,097
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	-1,245,724	1,317,500		-2,248,767		-4,414,112
FUND BALANCE	-966,949	1,596,275				278,775

04/20/2026

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

PAGE 5

<u>BOND AND INTEREST FUND</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <u>Total</u>
Revenues						
Local Governmental Sources	999,834	1,998,384	50.0%	999,503	%	2,003,698
Investment Revenue		20,000	0.0%			21,395
TOTALS	999,834	2,018,384	49.5%	999,503	%	2,025,094
Expenditures						
Contractual Services	885	2,200	40.2%	855	3.5%	855
General Materials and Supplies	300			300	0.0%	300
Fixed Charges	1,999,162	1,999,162	100.0%	1,998,564	%	1,973,813
TOTALS	2,000,347	2,001,362	99.9%	1,999,719	%	1,974,968
CHANGE IN NET ASSETS	-1,000,512	17,022	99.9%	-1,000,216	%	50,126
FUND BALANCE	59,038	1,076,573				1,059,551

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

<u>AUXILIARY ENTERPRISES FUND</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <u>Total</u>
<b>Revenues</b>						
Student Tuition and Fees	554,357	556,364	99.6%	499,089	11.0%	527,985
Sales and Service	927,645	1,231,147	75.3%	302,784	206.3%	412,238
Facilities Revenue	101,904	70,000	145.5%	59,400	71.5%	59,400
Investment Revenue	150			150	0.0%	24,726
Other Revenues	2,233,449	3,013,845	74.1%	2,113,348	5.6%	2,714,236
	-----	-----	-----	-----	-----	-----
TOTALS	3,817,506	4,871,356	78.3%	2,974,772	28.3%	3,738,587
<b>Expenditures</b>						
Salaries	233,289	320,300	72.8%	241,939	-3.5%	292,886
Employee Benefits	36,678	51,043	71.8%	44,598	-17.7%	48,956
Contractual Services	2,334,964	3,307,204	70.6%	2,282,053	2.3%	3,093,713
General Materials and Supplies	842,861	1,075,265	78.3%	243,726	245.8%	319,838
Conference & Meeting	152,870	217,336	70.3%	140,422	8.8%	186,301
Fixed Charges	76,600	82,250	93.1%	66,237	15.6%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	1,738			102	598.8%	198
Provision for Contingencies		40,000	0.0%			
	-----	-----	-----	-----	-----	-----
TOTALS	3,679,003	5,099,398	72.1%	3,019,615	21.8%	4,028,732
<b>Transfers</b>						
Transfers to Other Funds	1,800			800	125.0	1,475
Transfers From Other Funds		-193,197				-352,000
CHANGE IN NET ASSETS	136,703	-34,845	-.9	-45,642		60,380
FUND BALANCE	703,156	531,608				566,453

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

<u>RESTRICTED PURPOSES FUND</u>	<u>2025-2026</u> <u>YTD</u>	<u>2025-2026</u> <u>Budget</u>	<u>YTD /</u> <u>Budget %</u>	<u>2024-2025</u> <u>YTD</u>	<u>YTD % Chng</u> <u>fm Prev Yr</u>	<u>2024-2025</u> <u>Total</u>
<b>Revenues</b>						
State Governmental Sources	1,202,236	4,286,709	28.0%	1,175,498	2.2%	4,309,651
Federal Governmental Sources	2,983,834	3,805,466	78.4%	3,507,355	-14.9%	4,109,829
Other Revenues	23,006	63,759	36.0%	35,516	-35.2%	94,151
	-----	-----	-----	-----	-----	-----
TOTALS	4,209,077	8,155,934	51.6%	4,718,370	-10.7%	8,513,632
<b>Expenditures</b>						
Salaries	661,693	938,437	70.5%	696,846	-5.0%	960,294
Employee Benefits	138,504	3,121,720	4.4%	156,971	-11.7%	3,153,668
Contractual Services	43,399	101,929	42.5%	178,301	-75.6%	201,760
General Materials and Supplies	117,152	259,730	45.1%	48,929	139.4%	152,024
Conference & Meeting	50,793	51,336	98.9%	40,031	26.8%	79,354
Fixed Charges	5,000			4,558	9.7%	8,798
Utilities				228		228
Capital Outlay	108,375			132,396	-18.1%	137,259
Other Expenditures	3,586,708	3,745,995	95.7%	3,775,679	-5.0%	3,795,846
	-----	-----	-----	-----	-----	-----
TOTALS	4,711,628	8,219,147	57.3%	5,033,942	-6.4%	8,489,233
<b>Transfers</b>						
Transfers to Other Funds	30,977	47,891	64.6	50,135	-38.2	50,135
Transfers From Other Funds	-30,977	-95,782	32.3	-50,135	-38.2	-50,135
INDIRECT COST EXPENSE	2,340			550	325.4	550
INDIRECT COST EXPENSE	39,330	9,797	401.4	23,975	401.4	37,477
CHANGE IN NET ASSETS	-544,221	-25,119	109.3	-340,097	401.4	-13,628
FUND BALANCE	-488,373	30,728				55,848

04/20/2026

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

PAGE 8

<u>WORKING CASH FUND</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <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	2,529,945	2,625,945				2,529,945

04/20/2026

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

<u>TRUST AND AGENCY FUND</u>	<u>2025-2026 YTD</u>	<u>2025-2026 Budget</u>	<u>YTD / Budget %</u>	<u>2024-2025 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2024-2025 Total</u>
<b>Revenues</b>						
Sales and Service				1,766		2,336
Investment Revenue						3,158
Other Revenues	70,011	44,200	158.4%	60,739	15.2%	70,921
	-----	-----	-----	-----	-----	-----
TOTALS	70,011	44,200	158.4%	62,505	12.0%	76,415
<b>Expenditures</b>						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	25,506	18,700	136.4%	7,766	228.4%	10,026
Conference & Meeting	20,523	16,200	126.6%	20,158	1.8%	38,100
Fixed Charges	2,400	400	600.0%		600.0%	
Other Expenditures	147			123	19.1%	1,205
	-----	-----	-----	-----	-----	-----
TOTALS	51,078	39,300	129.9%	30,049	69.9%	53,332
<b>Transfers</b>						
Transfers From Other Funds	-1,800			-800		-1,475
CHANGE IN NET ASSETS	20,733	4,900		33,255		24,557
FUND BALANCE	175,179	159,346				154,446

04/20/2026

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

<u>AUDIT FUND</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <u>Total</u>
Revenues						
Local Governmental Sources	30,847	63,500	48.5%	32,031	-3.7%	63,013
TOTALS	<u>30,847</u>	<u>63,500</u>	<u>48.5%</u>	<u>32,031</u>	<u>-3.7%</u>	<u>63,013</u>
Expenditures						
Contractual Services	54,000	62,000	87.1%	53,500	.9%	53,500
TOTALS	<u>54,000</u>	<u>62,000</u>	<u>87.1%</u>	<u>53,500</u>	<u>.9%</u>	<u>53,500</u>
CHANGE IN NET ASSETS	-23,152	1,500	87.1%	-21,468	.9%	9,513
FUND BALANCE	-6,391	18,260				16,760

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

<u>LIABILITY, PROTECTION &amp; SETTLEMENT</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2024-2025 <u>Total</u>
Revenues						
Local Governmental Sources	637,066	1,283,700	49.6%	648,451	-1.7%	1,288,299
Investment Revenue	34,396	50,000	68.7%	39,313	-12.5%	58,404
	-----	-----	-----	-----	-----	-----
TOTALS	671,462	1,333,700	50.3%	687,765	-2.3%	1,346,704
Expenditures						
Salaries	338,178	467,982	72.2%	334,680	1.0%	438,267
Employee Benefits	82,089	305,062	26.9%	84,349	-2.6%	296,965
Contractual Services	221,493	279,825	79.1%	218,645	1.3%	316,631
General Materials and Supplies	20,843	18,800	110.8%	10,189	104.5%	11,010
Conference & Meeting	5,135	11,650	44.0%	7,875	-34.7%	7,875
Fixed Charges	206,905	210,675	98.2%	183,353	12.8%	183,353
Utilities	2,172	4,000	54.3%	1,866	16.3%	2,027
	-----	-----	-----	-----	-----	-----
TOTALS	876,817	1,297,994	67.5%	840,960	4.2%	1,256,130
CHANGE IN NET ASSETS	-205,355	35,706	67.5%	-153,194	4.2%	90,573
FUND BALANCE	766,005	1,007,066				971,360