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

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<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	1,143,382			-571,669	300.0%	6,815,304
State Governmental Sources				223,668		1,925,109
Federal Governmental Sources						848
Student Tuition and Fees	2,636,094			2,422,636	8.8%	5,172,125
Sales and Service	67,988			35,363	92.2%	995,393
Facilities Revenue	275			425	-35.2%	45,861
Investment Revenue	-9,399			113,381	108.2%	633,672
Other Revenues	-60,433			2,265	767.3%	19,633
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TOTALS	3,777,906			2,226,071	69.7%	15,607,948
Expenditures						
Salaries	764,870			-45,471	782.0%	10,069,023
Employee Benefits	188,680			100,029	88.6%	2,259,560
Contractual Services	146,208			136,719	6.9%	1,289,827
General Materials and Supplies	122,799			101,873	20.5%	640,098
Conference & Meeting	16,336			31,936	-48.8%	326,064
Fixed Charges	29,420			14,068	109.1%	164,505
Utilities	5,551			-57,521	109.6%	411,167
Capital Outlay						
Other Expenditures	251,603			211,534	18.9%	803,740
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TOTALS	1,525,470			493,168	209.3%	15,963,988
Transfers						
Transfers to Other Funds						
INDIRECT COST RECOVERY						-12,782
CHANGE IN NET ASSETS	2,252,436			1,732,902		-343,257
FUND BALANCE	13,961,937	11,709,501				11,709,501

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<u>EDUCATION 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>
Revenues						
Local Governmental Sources	1,021,444			-509,275	300.5%	6,080,398
State Governmental Sources				201,807		1,732,778
Federal Governmental Sources						848
Student Tuition and Fees	2,384,101			2,192,781	8.7%	4,684,274
Sales and Service	67,988			35,363	92.2%	995,393
Facilities Revenue						5,000
Investment Revenue	-9,399			113,381	108.2%	633,672
Other Revenues	-60,672			78	885.7%	9,391
	-----	-----	-----	-----	-----	-----
TOTALS	3,403,460			2,034,135	67.3%	14,141,755
Expenditures						
Salaries	702,552			-59,345	283.8%	9,286,987
Employee Benefits	166,705			89,560	86.1%	1,965,935
Contractual Services	132,627			136,219	-2.6%	1,156,492
General Materials and Supplies	107,538			89,905	19.6%	543,681
Conference & Meeting	16,336			31,936	-48.8%	325,877
Fixed Charges	29,420			14,068	109.1%	164,505
Utilities	359			454	-20.9%	3,016
Capital Outlay						
Other Expenditures	251,603			211,534	18.9%	803,721
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TOTALS	1,407,142			514,333	173.5%	14,250,218
Transfers						
Transfers to Other Funds						
INDIRECT COST RECOVERY						-12,782
CHANGE IN NET ASSETS	1,996,317			1,519,801		-95,680
FUND BALANCE	13,643,099	11,646,781				11,646,781

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<u>OPERATION AND MAINTENANCE 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>
Revenues						
Local Governmental Sources	121,937			-62,393	295.4%	734,906
State Governmental Sources				21,861		192,331
Student Tuition and Fees	251,993			229,855	9.6%	487,851
Facilities Revenue	275			425	-35.2%	40,861
Investment Revenue						
Other Revenues	239			2,187	-89.0%	10,241
	-----	-----	-----	-----	-----	-----
TOTALS	374,445			191,935	95.0%	1,466,193
Expenditures						
Salaries	62,318			13,873	349.1%	782,035
Employee Benefits	21,975			10,469	109.8%	293,624
Contractual Services	13,581			499	618.6%	133,335
General Materials and Supplies	15,261			11,968	27.5%	96,417
Conference & Meeting						186
Utilities	5,191			-57,975	108.9%	408,151
Other Expenditures						19
	-----	-----	-----	-----	-----	-----
TOTALS	118,327			-21,164	659.0%	1,713,770
CHANGE IN NET ASSETS	256,118			213,100	659.0%	-247,577
FUND BALANCE	318,838	62,719				62,719

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<u>OPERATION &amp; MAINTENANCE- RESTRICTED</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						
State Governmental Sources						
Investment Revenue	-985			17,359	105.6%	194,836
Other Revenues						181,512
	-----	-----	-----	-----	-----	-----
TOTALS	-985			17,359	105.6%	376,349
Expenditures						
Contractual Services				1,651		198,819
General Materials and Supplies	15,374			22,486	-31.6%	290,951
Conference & Meeting						141
Capital Outlay				35,172		2,522,296
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TOTALS	15,374			59,309	-74.0%	3,012,209
Transfers						
Transfers to Other Funds						
Transfers From Other Funds						
CHANGE IN NET ASSETS	-16,360			-41,950		-2,635,859
FUND BALANCE	2,040,667	2,057,027				2,057,027

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<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	321,997			-175,786	283.1%	2,003,698
Investment Revenue						
TOTALS	321,997			-175,786	283.1%	2,003,698
Expenditures						
Contractual Services				825		825
General Materials and Supplies	300				0.0%	300
Fixed Charges	84,581			114,282	-25.9%	1,998,564
TOTALS	84,881			115,107	-26.2%	1,999,689
CHANGE IN NET ASSETS	237,116			-290,893	-26.2%	4,009
FUND BALANCE	1,250,550	1,013,434				1,013,434

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<u>AUXILIARY ENTERPRISES 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>
Revenues						
Student Tuition and Fees	279,129			238,915	16.8%	524,282
Sales and Service	342,718			26,102	212.9%	412,238
Facilities Revenue						59,400
Investment Revenue						150
Other Revenues	279,836			200,458	39.6%	2,714,236
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TOTALS	901,684			465,475	93.7%	3,710,308
Expenditures						
Salaries	8,486			3,295	157.5%	292,886
Employee Benefits	3,899			2,052	90.0%	56,914
Contractual Services	232,466			245,394	-5.2%	3,061,921
General Materials and Supplies	27,211			37,215	-26.8%	316,127
Conference & Meeting	9,523			2,405	295.9%	186,301
Fixed Charges	12,900			18,600	-30.6%	86,303
Utilities				535		535
Capital Outlay						
Other Expenditures						198
	-----	-----	-----	-----	-----	-----
TOTALS	294,487			309,498	-4.8%	4,001,188
Transfers						
Transfers to Other Funds						1,475
Transfers From Other Funds						
CHANGE IN NET ASSETS	607,196			155,977		-292,355
FUND BALANCE	808,129	200,933				200,933

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<u>RESTRICTED PURPOSES 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>
Revenues						
State Governmental Sources	732			-71,775	101.0%	1,400,288
Federal Governmental Sources				-108,395		3,585,845
Other Revenues	18,411			-47,600	138.6%	87,262
	-----	-----	-----	-----	-----	-----
TOTALS	19,143			-227,772	108.4%	5,073,396
Expenditures						
Salaries	53,401			14,615	265.3%	960,979
Employee Benefits	11,352			10,580	7.3%	196,526
Contractual Services	12,948			97,623	-86.7%	211,717
General Materials and Supplies	10,576			1,630	548.7%	137,921
Conference & Meeting	1,243			400	210.9%	78,129
Fixed Charges						8,798
Utilities				76		228
Capital Outlay				125,733		137,259
Other Expenditures	288,293			211,684	36.1%	3,913,738
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TOTALS	377,816			462,341	-18.2%	5,645,298
Transfers						
Transfers to Other Funds						50,135
Transfers From Other Funds						-50,135
INDIRECT COST EXPENSE						550
INDIRECT COST EXPENSE						12,232
CHANGE IN NET ASSETS	-358,672			-690,114		-584,684
FUND BALANCE	-928,079	-569,406				-569,406

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<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						
INDIRECT COST EXPENSE	-----	-----	-----	-----	-----	-----
TOTALS						
Expenditures						
INDIRECT COST EXPENSE	-----	-----	-----	-----	-----	-----
TOTALS						
CHANGE IN NET ASSETS						
FUND BALANCE	2,452,197	2,452,197				2,452,197



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<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>
Revenues						
Sales and Service						2,336
Other Revenues	7,000			6,300	11.1%	70,921
	-----	-----	-----	-----	-----	-----
TOTALS	7,000			6,300	11.1%	73,257
Expenditures						
Contractual Services						4,000
General Materials and Supplies	3,950			1,696	132.8%	10,026
Conference & Meeting	408			237	71.9%	38,100
Fixed Charges						
Other Expenditures						1,205
	-----	-----	-----	-----	-----	-----
TOTALS	4,358			1,934	125.3%	53,332
Transfers						
Transfers From Other Funds						-1,475
CHANGE IN NET ASSETS	2,641			4,365		21,399
FUND BALANCE	153,930	151,288				151,288

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<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	9,926			-5,636	276.1%	63,013
	-----	-----	-----	-----	-----	-----
TOTALS	9,926			-5,636	276.1%	63,013
Expenditures						
Contractual Services						53,500
	-----	-----	-----	-----	-----	-----
TOTALS						53,500
CHANGE IN NET ASSETS	9,926			-5,636		9,513
FUND BALANCE	26,687	16,760				16,760

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<u>LIABILITY, PROTECTION &amp; SETTLEMENT</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	205,043			-114,156	279.6%	1,288,299
Investment Revenue				4,819		51,459
	-----	-----	-----	-----	-----	-----
TOTALS	205,043			-109,336	287.5%	1,339,759
Expenditures						
Salaries	33,239			9,187	261.8%	438,267
Employee Benefits	8,256			5,133	60.8%	109,271
Contractual Services	49,742			113,051	-56.0%	316,631
General Materials and Supplies	4,781			1,504	217.9%	10,896
Conference & Meeting				1,781		7,875
Fixed Charges	205,675			181,730	13.1%	183,353
Utilities	1,486			1,364	8.9%	2,027
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TOTALS	303,181			313,753	-3.3%	1,068,322
CHANGE IN NET ASSETS	-98,137			-423,089	-3.3%	271,436
FUND BALANCE	1,014,269	1,112,407				1,112,407