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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>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	1,655,335			-398,003	515.9%	7,380,529
State Governmental Sources	137,044			191,361	-28.3%	2,319,277
Federal Governmental Sources						704
Student Tuition and Fees	344,963			2,636,094	-86.9%	5,610,889
Sales and Service	10,676			68,077	-84.3%	959,762
Facilities Revenue	2,850			275	936.3%	38,098
Investment Revenue	-2,624			-9,225	-71.5%	502,383
Other Revenues	-59,504			1,013	970.2%	36,893
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TOTALS	2,088,740			2,489,592	-16.1%	16,848,538
Expenditures						
Salaries	866,392			335,900	157.9%	10,171,118
Employee Benefits	161,653			188,178	-14.1%	2,265,337
Contractual Services	147,365			174,232	-15.4%	1,398,215
General Materials and Supplies	117,901			146,514	-19.5%	833,528
Conference & Meeting	14,380			17,155	-16.1%	382,895
Fixed Charges	15,330			29,495	-48.0%	185,276
Utilities	5,246			6,052	-13.3%	432,492
Capital Outlay						94,272
Other Expenditures	69,672			251,484	-72.3%	869,759
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TOTALS	1,397,942			1,149,014	21.6%	16,632,898
Transfers						
Transfers to Other Funds						
Transfers From Other Funds						

INDIRECT COST RECOVERY

-60,647

CHANGE IN NET ASSETS

690,798

1,340,578

276,288

FUND BALANCE

690,798

12,399,514

12,399,514

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<u>EDUCATION FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	1,476,653			-355,559	515.3%	6,588,462
State Governmental Sources	68,522			170,311	-59.7%	2,086,573
Federal Governmental Sources						704
Student Tuition and Fees	311,020			2,384,101	-86.9%	5,084,206
Sales and Service	10,676			68,077	-84.3%	959,762
Investment Revenue	-2,624			-9,225	-71.5%	502,383
Other Revenues	-59,681			773	811.5%	24,704
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TOTALS	1,804,565			2,258,478	-20.1%	15,246,796
Expenditures						
Salaries	800,049			288,360	177.4%	9,361,670
Employee Benefits	140,922			166,203	-15.2%	1,981,276
Contractual Services	146,965			160,651	-8.5%	1,260,697
General Materials and Supplies	105,784			131,077	-19.3%	733,116
Conference & Meeting	14,380			17,155	-16.1%	382,694
Fixed Charges	15,330			29,495	-48.0%	185,276
Utilities	128			359	-64.3%	2,404
Capital Outlay						88,784
Other Expenditures	69,672			251,484	-72.3%	869,759
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TOTALS	1,293,232			1,044,787	23.7%	14,865,679
Transfers						
Transfers to Other Funds						
INDIRECT COST RECOVERY						-60,647

CHANGE IN NET ASSETS	511,332		1,213,690	441,764
FUND BALANCE	511,332	12,363,858		12,363,858

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	2026-2027 <u>OPERATION AND MAINTENANCE FUNDYTD</u>	2026-2027 <u>Budget</u>	YTD / <u>Budget %</u>	2025-2026 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2025-2026 <u>Total</u>
Revenues						
Local Governmental Sources	178,682			-42,443	520.9%	792,067
State Governmental Sources	68,522			21,049	225.5%	232,704
Student Tuition and Fees	33,943			251,993	-86.5%	526,683
Facilities Revenue	2,850			275	936.3%	38,098
Other Revenues	177			239	-25.8%	12,188
	-----	-----	-----	-----	-----	-----
TOTALS	284,175			231,114	22.9%	1,601,742
Expenditures						
Salaries	66,343			47,540	39.5%	809,448
Employee Benefits	20,730			21,975	-5.6%	284,061
Contractual Services	400			13,581	-97.0%	137,518
General Materials and Supplies	12,117			15,437	-21.5%	100,411
Conference & Meeting						200
Utilities	5,117			5,692	-10.1%	430,088
Capital Outlay						5,488
	-----	-----	-----	-----	-----	-----
TOTALS	104,709			104,226	.4%	1,767,218
Transfers						
Transfers From Other Funds						
CHANGE IN NET ASSETS	179,466			126,887		-165,476
FUND BALANCE	179,466	35,656				35,656

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	2026-2027 <u>OPERATION & MAINTENANCE- RESTRICTED</u> <u>Total</u>	2026-2027 <u>YTD</u>	YTD / <u>Budget</u>	2025-2026 <u>Budget %</u>	YTD % Chng <u>YTD</u>	2025-2026 <u>fm Prev Yr</u>
Revenues						
Local Governmental Sources						
State Governmental Sources						
Investment Revenue				7,743		79,206
Other Revenues						
	-----	-----	-----	-----	-----	-----
TOTALS				7,743		79,206
Expenditures						
Contractual Services	14,000				0.0%	8,801
General Materials and Supplies				15,374		247,016
Conference & Meeting						-703
Fixed Charges						2,808
Capital Outlay						1,297,807
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TOTALS	14,000			15,374	-8.9%	1,555,729
Transfers						
Transfers to Other Funds						305,654
Transfers From Other Funds						-305,654
CHANGE IN NET ASSETS	-14,000			-7,631		-1,476,523
FUND BALANCE	-14,000	-1,197,748				-1,197,748

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<u>BOND AND INTEREST FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	435,602			-111,814	489.5%	2,005,713
Investment Revenue						
	-----	-----	-----	-----	-----	-----
TOTALS	435,602			-111,814	489.5%	2,005,713
Expenditures						
Contractual Services	418			60	596.9%	-1,315
General Materials and Supplies				300		300
Fixed Charges	53,803			84,581	-36.3%	1,999,162
	-----	-----	-----	-----	-----	-----
TOTALS	54,221			84,941	-36.1%	1,998,147
Transfers						
Transfers From Other Funds						-196,680
CHANGE IN NET ASSETS	381,381			-196,755		204,246
FUND BALANCE	381,381	1,263,797				1,263,797

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Student Tuition and Fees	46,473			279,129	-83.3%	592,799
Sales and Service	52,934			373,043	-85.8%	1,107,482
Facilities Revenue						101,904
Investment Revenue						150
Other Revenues	309,737			279,836	10.6%	2,934,662
	-----	-----	-----	-----	-----	-----
TOTALS	409,145			932,009	-56.1%	4,736,998
Expenditures						
Salaries	6,411			6,364	.7%	265,779
Employee Benefits	1,396			3,888	-64.0%	41,237
Contractual Services	256,075			251,715	1.7%	3,142,765
General Materials and Supplies	26,146			52,734	-50.4%	1,018,073
Conference & Meeting	1,116			11,323	-90.1%	281,007
Fixed Charges	6,300			12,900	-51.1%	104,917
Capital Outlay						7,435
Other Expenditures	137				0.0%	2,183
Provision for Contingencies						
	-----	-----	-----	-----	-----	-----
TOTALS	297,584			338,926	-12.2%	4,863,400
Transfers						
Transfers to Other Funds						2,825
Transfers From Other Funds						
CHANGE IN NET ASSETS	111,561			593,083		-129,226
FUND BALANCE	111,561	437,226				437,226

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<u>RESTRICTED PURPOSES FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
State Governmental Sources				144,228		1,812,915
Federal Governmental Sources				-237,892		3,583,927
Other Revenues				11,521		91,514
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TOTALS				-82,141		5,488,357
Expenditures						
Salaries	63,832			33,117	92.7%	957,309
Employee Benefits	16,368			10,443	56.7%	191,695
Contractual Services	24,191			13,625	77.5%	114,872
General Materials and Supplies	8,114			10,381	-21.8%	204,653
Conference & Meeting	482			820	-41.2%	69,892
Fixed Charges						5,750
Capital Outlay						237,375
Other Expenditures	40,761			288,411	-85.8%	3,969,662
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TOTALS	153,751			356,800	-56.9%	5,751,211
Transfers						
Transfers to Other Funds						31,977
Transfers From Other Funds						-31,977
INDIRECT COST EXPENSE						4,810
INDIRECT COST EXPENSE						55,837
CHANGE IN NET ASSETS	-153,751			-438,941		-323,502
FUND BALANCE	-153,751	-267,654				-267,654

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<u>WORKING CASH FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources						6,149,944
Investment Revenue						
	-----	-----	-----	-----	-----	-----
TOTALS						6,149,944
Expenditures						
Contractual Services						148,440
	-----	-----	-----	-----	-----	-----
TOTALS						148,440
Transfers						
Transfers to Other Funds						196,680
CHANGE IN NET ASSETS						5,804,823
FUND BALANCE	-153,751	8,334,769				8,334,769

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<u>TRUST AND AGENCY FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Other Revenues	6,915			7,000	-1.2%	80,186
	-----	-----	-----	-----	-----	-----
TOTALS	6,915			7,000	-1.2%	80,186
Expenditures						
Contractual Services						5,000
General Materials and Supplies				4,030		32,341
Conference & Meeting				408		47,650
Fixed Charges						7,977
Other Expenditures						147
	-----	-----	-----	-----	-----	-----
TOTALS				4,438		93,117
Transfers						
Transfers From Other Funds						-2,825
CHANGE IN NET ASSETS	6,915			2,561		-10,106
FUND BALANCE	6,915	144,340				144,340

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<u>AUDIT FUND</u>	2026-2027 <u>YTD</u>	2026-2027 <u>Budget</u>	YTD / <u>Budget %</u>	2025-2026 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2025-2026 <u>Total</u>
Revenues						
Local Governmental Sources	14,276			-3,460	512.5%	63,834
	-----	-----	-----	-----	-----	-----
TOTALS	14,276			-3,460	512.5%	63,834
Expenditures						
Contractual Services						62,000
	-----	-----	-----	-----	-----	-----
TOTALS						62,000
CHANGE IN NET ASSETS	14,276			-3,460		1,834
FUND BALANCE	14,276	18,594				18,594

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	2026-2027 <u>LIABILITY, PROTECTION & SETTLEMENT</u> <u>YTD</u>	2026-2027 <u>Budget</u>	YTD / <u>Budget %</u>	2025-2026 <u>YTD</u>	YTD % Chng <u>fm Prev Yr</u>	2025-2026 <u>Total</u>
Revenues						
Local Governmental Sources	290,586			-71,385	507.0%	1,309,013
Investment Revenue				4,167		46,486
	-----	-----	-----	-----	-----	-----
TOTALS	290,586			-67,218	532.3%	1,355,499
Expenditures						
Salaries	38,886			33,239	16.9%	433,643
Employee Benefits	8,152			8,256	-1.2%	104,655
Contractual Services	3,041			52,201	-94.1%	407,251
General Materials and Supplies	1,557			4,788	-67.4%	28,119
Conference & Meeting						6,896
Fixed Charges	198,560			205,675	-3.4%	206,905
Utilities	1,154			1,486	-22.3%	2,414
Capital Outlay						5,753
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TOTALS	251,353			305,646	-17.7%	1,195,639
CHANGE IN NET ASSETS	39,233			-372,865	-17.7%	159,860
FUND BALANCE	39,233	1,131,220				1,131,220