

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

<u>OPERATING FUNDS</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	3,552,385	7,409,314	47.9%	3,243,214	9.5%	6,815,304
State Governmental Sources	1,019,598	2,393,685	42.6%	1,445,738	-29.4%	2,369,217
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	5,227,420	5,554,604	94.1%	4,836,653	8.0%	5,168,422
Sales and Service	448,509	935,450	47.9%	679,535	-34.0%	995,539
Facilities Revenue	22,885	36,625	62.4%	23,456	-2.4%	45,861
Investment Revenue	344,338	450,000	76.5%	411,038	-16.2%	531,391
Other Revenues	22,350	4,000	558.7%	12,834	74.1%	19,633
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TOTALS	10,637,488	16,784,178	63.3%	10,652,471	-.1%	15,946,217
Expenditures						
Salaries	5,250,494	10,742,422	48.8%	5,048,151	4.0%	10,069,707
Employee Benefits	1,303,016	2,220,342	58.6%	1,303,450	%	2,083,491
Contractual Services	947,681	1,344,930	70.4%	772,434	22.6%	1,308,717
General Materials and Supplies	499,757	747,760	66.8%	410,973	21.6%	637,816
Conference & Meeting	177,535	434,725	40.8%	187,203	-5.1%	326,874
Fixed Charges	105,014	170,860	61.4%	100,273	4.7%	164,505
Utilities	189,985	472,100	40.2%	224,937	-15.5%	411,967
Capital Outlay	93,498				0.0%	
Other Expenditures	720,089	812,200	88.6%	692,586	3.9%	961,026
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TOTALS	9,287,073	16,945,339	54.8%	8,740,009	6.2%	15,964,107
Transfers						
Transfers to Other Funds		373,914				352,000
Transfers From Other Funds		-132,826				
INDIRECT COST RECOVERY	-13,054	-9,797	133.2	-17,626	133.2	-38,027
CHANGE IN NET ASSETS	1,363,469	-392,452	-5.6	1,930,088	133.2	-331,862
FUND BALANCE	13,486,979	11,731,057				12,123,509

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JANUARY 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%	2,889,257	9.8%	6,080,398
State Governmental Sources	911,284	2,149,012	42.4%	1,305,521	-30.2%	2,126,931
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	4,734,886	5,039,254	93.9%	4,374,395	8.2%	4,680,571
Sales and Service	448,509	935,450	47.9%	679,535	-34.0%	995,539
Facilities Revenue						5,000
Investment Revenue	344,338	450,000	76.5%	411,038	-16.2%	527,208
Other Revenues	21,633	3,000	721.1%	2,748	686.9%	9,391
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TOTALS	9,634,196	15,206,605	63.3%	9,662,497	-.2%	14,425,888
Expenditures						
Salaries	4,789,243	9,909,850	48.3%	4,625,727	3.5%	9,287,672
Employee Benefits	1,136,626	1,941,290	58.5%	1,136,834	%	1,804,322
Contractual Services	856,730	1,232,680	69.5%	728,717	17.5%	1,175,382
General Materials and Supplies	441,121	638,200	69.1%	359,039	22.8%	541,132
Conference & Meeting	177,335	434,225	40.8%	187,203	-5.2%	326,687
Fixed Charges	105,014	170,860	61.4%	100,273	4.7%	164,505
Utilities	1,319	4,500	29.3%	1,743	-24.3%	3,016
Capital Outlay	88,010				0.0%	
Other Expenditures	720,089	812,200	88.6%	692,586	3.9%	961,006
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TOTALS	8,315,488	15,143,805	54.9%	7,832,125	6.1%	14,263,725
Transfers						
Transfers to Other Funds		373,914				352,000
INDIRECT COST RECOVERY	-13,054	-9,797	133.2	-17,626	133.2	-38,027
CHANGE IN NET ASSETS	1,331,762	-301,317	-3.5	1,847,998	133.2	-151,810
FUND BALANCE	13,254,139	11,621,060				11,922,377

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REVENUES, EXPENDITURES, AND TRANSFERS
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<u>OPERATION AND MAINTENANCE 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	378,840	779,925	48.5%	353,956	7.0%	734,906
State Governmental Sources	108,313	244,673	44.2%	140,216	-22.7%	242,285
Student Tuition and Fees	492,534	515,350	95.5%	462,258	6.5%	487,851
Facilities Revenue	22,885	36,625	62.4%	23,456	-2.4%	40,861
Investment Revenue						4,183
Other Revenues	717	1,000	71.7%	10,085	-92.8%	10,241
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TOTALS	1,003,291	1,577,573	63.6%	989,973	1.3%	1,520,329
Expenditures						
Salaries	461,251	832,572	55.4%	422,423	9.1%	782,035
Employee Benefits	166,390	279,052	59.6%	166,615	-.1%	279,169
Contractual Services	90,951	112,250	81.0%	43,716	108.0%	133,335
General Materials and Supplies	58,635	109,560	53.5%	51,934	12.9%	96,684
Conference & Meeting	200	500	40.1%		40.1%	186
Utilities	188,665	467,600	40.3%	223,193	-15.4%	408,951
Capital Outlay	5,488				0.0%	
Other Expenditures						19
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TOTALS	971,584	1,801,534	53.9%	907,884	7.0%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	31,706	-91,135		82,089		-180,052
FUND BALANCE	232,839	109,997				201,132

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<u>OPERATION & 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	47,354			126,725	-62.6%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
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TOTALS	47,354	8,630,000	.5%	420,860	-88.7%	511,984
Expenditures						
Contractual Services	8,801	50,000	17.6%	88,536	-90.0%	196,884
General Materials and Supplies	154,477	306,500	50.4%	164,478	-6.0%	308,383
Conference & Meeting	-1,273				0.0%	141
Fixed Charges	2,808				0.0%	
Capital Outlay	1,054,868	6,956,000	15.1%	2,085,618	-49.4%	4,420,688
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TOTALS	1,219,683	7,312,500	16.6%	2,338,633	-47.8%	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	-1,172,328	1,317,500		-1,917,773		-4,414,112
FUND BALANCE	-893,553	1,596,275				278,775

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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	999,834	1,998,384	50.0%	998,210	.1%	2,003,698
Investment Revenue		20,000	0.0%			21,395
TOTALS	999,834	2,018,384	49.5%	998,210	.1%	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%	-1,001,508	%	50,126
FUND BALANCE	59,038	1,076,573				1,059,551

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<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>
Revenues						
Student Tuition and Fees	554,614	556,364	99.6%	497,411	11.5%	527,985
Sales and Service	838,593	1,231,147	68.1%	229,869	264.8%	412,238
Facilities Revenue	101,904	70,000	145.5%	59,400	71.5%	59,400
Investment Revenue	75			120	-37.5%	24,726
Other Revenues	1,788,446	3,013,845	59.3%	1,698,770	5.2%	2,714,236
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TOTALS	3,283,633	4,871,356	67.4%	2,485,571	32.1%	3,738,587
Expenditures						
Salaries	170,579	320,300	53.2%	176,082	-3.1%	292,886
Employee Benefits	29,447	51,043	57.6%	33,293	-11.5%	48,956
Contractual Services	1,782,399	3,307,204	53.8%	1,749,230	1.9%	3,093,713
General Materials and Supplies	769,660	1,075,265	71.5%	195,085	294.5%	319,838
Conference & Meeting	98,530	217,336	45.3%	112,647	-12.5%	186,301
Fixed Charges	48,031	82,250	58.4%	47,976	.1%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	1,298				0.0%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	2,899,947	5,099,398	56.8%	2,314,850	25.2%	4,028,732
Transfers						
Transfers to Other Funds	1,800			800	125.0	1,475
Transfers From Other Funds		-193,197				-352,000
CHANGE IN NET ASSETS	381,886	-34,845	-.9	169,920		60,380
FUND BALANCE	948,339	531,608				566,453

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<u>RESTRICTED PURPOSES 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						
State Governmental Sources	682,774	4,286,709	15.9%	841,472	-18.8%	4,309,651
Federal Governmental Sources	1,551,386	3,805,466	40.7%	2,136,723	-27.3%	4,109,829
Other Revenues	21,412	63,759	33.5%	33,616	-36.3%	94,151
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TOTALS	2,255,573	8,155,934	27.6%	3,011,812	-25.1%	8,513,632
Expenditures						
Salaries	469,207	938,437	50.0%	510,637	-8.1%	960,294
Employee Benefits	98,959	3,121,720	3.1%	121,882	-18.8%	3,153,668
Contractual Services	32,731	101,929	32.1%	158,009	-79.2%	201,760
General Materials and Supplies	109,764	259,730	42.2%	42,621	157.5%	152,024
Conference & Meeting	36,278	51,336	70.6%	37,117	-2.2%	79,354
Fixed Charges	5,000			4,558	9.7%	8,798
Utilities				228		228
Capital Outlay	66,185			132,396	-50.0%	137,259
Other Expenditures	2,056,706	3,745,995	54.9%	2,155,305	-4.5%	3,795,846
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TOTALS	2,874,832	8,219,147	34.9%	3,162,757	-9.1%	8,489,233
Transfers						
Transfers to Other Funds	250	47,891	.5	2,619	-90.4	50,135
Transfers From Other Funds	-250	-95,782	.2	-2,619	-90.4	-50,135
INDIRECT COST EXPENSE	2,340			550	325.4	550
INDIRECT COST EXPENSE	10,714	9,797	109.3	17,076	109.3	37,477
CHANGE IN NET ASSETS	-632,313	-25,119	-34.2	-168,571	109.3	-13,628
FUND BALANCE	-576,465	30,728				55,848

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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						
Investment Revenue		96,000	0.0%			77,748
TOTALS	-----	-----	-----	-----	-----	-----
		96,000	0.0%			77,748
Expenditures						
Investment Revenue						
TOTALS	-----	-----	-----	-----	-----	-----
CHANGE IN NET ASSETS FUND BALANCE	2,529,945	96,000 2,625,945				77,748 2,529,945

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<u>TRUST AND AGENCY 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						
Sales and Service				1,766		2,336
Investment Revenue						3,158
Other Revenues	49,422	44,200	111.8%	36,044	37.1%	70,921
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TOTALS	49,422	44,200	111.8%	37,810	30.7%	76,415
Expenditures						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	22,965	18,700	122.8%	6,361	261.0%	10,026
Conference & Meeting	10,021	16,200	61.8%	9,875	1.4%	38,100
Fixed Charges	650	400	162.5%		162.5%	
Other Expenditures	147			123	19.1%	1,205
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TOTALS	36,285	39,300	92.3%	18,360	97.6%	53,332
Transfers						
Transfers From Other Funds	-1,800			-800		-1,475
CHANGE IN NET ASSETS	14,937	4,900		20,249		24,557
FUND BALANCE	169,384	159,346				154,446

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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	30,847	63,500	48.5%	31,989	-3.5%	63,013
TOTALS	<u>30,847</u>	<u>63,500</u>	<u>48.5%</u>	<u>31,989</u>	<u>-3.5%</u>	<u>63,013</u>
Expenditures						
Contractual Services	44,500	62,000	71.7%	50,750	-12.3%	53,500
TOTALS	<u>44,500</u>	<u>62,000</u>	<u>71.7%</u>	<u>50,750</u>	<u>-12.3%</u>	<u>53,500</u>
CHANGE IN NET ASSETS	-13,652	1,500	71.7%	-18,760	-12.3%	9,513
FUND BALANCE	3,108	18,260				16,760

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<u>LIABILITY, PROTECTION & SETTLEMENT</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	637,066	1,283,700	49.6%	647,608	-1.6%	1,288,299
Investment Revenue	23,893	50,000	47.7%	31,450	-24.0%	58,404
TOTALS	660,960	1,333,700	49.5%	679,058	-2.6%	1,346,704
Expenditures						
Salaries	255,392	467,982	54.5%	249,089	2.5%	438,267
Employee Benefits	62,553	305,062	20.5%	63,709	-1.8%	297,249
Contractual Services	169,458	279,825	60.5%	198,680	-14.7%	316,631
General Materials and Supplies	20,063	18,800	106.7%	9,550	110.0%	11,010
Conference & Meeting		11,650	0.0%	7,875		7,875
Fixed Charges	206,905	210,675	98.2%	183,180	12.9%	183,353
Utilities	2,011	4,000	50.2%	1,656	21.4%	2,027
TOTALS	716,384	1,297,994	55.1%	713,741	.3%	1,256,414
CHANGE IN NET ASSETS	-55,424	35,706	55.1%	-34,682	.3%	90,289
FUND BALANCE	915,652	1,006,782				971,076