

01/20/2026

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

PAGE 1

<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%	3,243,214	9.5%	6,815,304
State Governmental Sources	824,939	2,393,685	34.4%	1,072,795	-23.1%	2,369,217
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	5,019,844	5,554,604	90.3%	4,613,968	8.8%	5,168,422
Sales and Service	403,665	935,450	43.1%	363,102	11.1%	995,539
Facilities Revenue	15,572	36,625	42.5%	20,156	-22.7%	45,861
Investment Revenue	325,684	450,000	72.3%	353,606	-7.9%	531,391
Other Revenues	21,383	4,000	534.5%	10,915	95.8%	19,633
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TOTALS	10,163,475	16,784,178	60.5%	9,677,759	5.0%	15,946,217
Expenditures						
Salaries	4,540,792	10,742,422	42.2%	4,301,838	5.5%	10,072,892
Employee Benefits	1,115,249	2,220,342	50.2%	1,102,782	1.1%	2,083,775
Contractual Services	905,227	1,344,930	67.3%	729,065	24.1%	1,308,717
General Materials and Supplies	434,443	747,760	58.1%	368,993	17.7%	637,816
Conference & Meeting	155,170	434,725	35.6%	162,283	-4.3%	326,874
Fixed Charges	104,600	170,860	61.2%	84,413	23.9%	164,505
Utilities	160,092	472,100	33.9%	162,796	-1.6%	411,967
Capital Outlay	87,410				0.0%	
Other Expenditures	691,447	812,200	85.1%	626,806	10.3%	961,026
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TOTALS	8,194,433	16,945,339	48.3%	7,538,979	8.6%	15,967,576
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	1,982,096	-392,452	-5.6	2,156,406	133.2	-335,330
FUND BALANCE	14,102,137	11,727,589				12,120,041

01/20/2026

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

PAGE 2

<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	3,173,545	6,629,389	47.8%	2,889,257	9.8%	6,080,398
State Governmental Sources	736,938	2,149,012	34.2%	965,565	-23.6%	2,126,931
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	4,544,524	5,039,254	90.1%	4,170,180	8.9%	4,680,571
Sales and Service	403,665	935,450	43.1%	363,102	11.1%	995,539
Facilities Revenue						5,000
Investment Revenue	325,684	450,000	72.3%	353,606	-7.9%	527,208
Other Revenues	20,697	3,000	689.9%	2,643	683.0%	9,391
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TOTALS	9,205,054	15,206,605	60.5%	8,744,357	5.2%	14,425,888
Expenditures						
Salaries	4,144,108	9,909,850	41.8%	3,939,612	5.1%	9,290,857
Employee Benefits	973,844	1,941,290	50.1%	961,434	1.2%	1,804,605
Contractual Services	815,261	1,232,680	66.1%	687,420	18.6%	1,175,382
General Materials and Supplies	386,290	638,200	60.5%	323,323	19.4%	541,132
Conference & Meeting	155,089	434,225	35.7%	162,283	-4.4%	326,687
Fixed Charges	104,600	170,860	61.2%	84,413	23.9%	164,505
Utilities	1,164	4,500	25.8%	1,475	-21.0%	3,016
Capital Outlay	87,410				0.0%	
Other Expenditures	691,447	812,200	85.1%	626,806	10.3%	961,006
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TOTALS	7,359,216	15,143,805	48.6%	6,786,769	8.4%	14,267,194
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	1,858,892	-301,317	-3.5	1,975,214	133.2	-155,278
FUND BALANCE	13,777,801	11,617,591				11,918,908

01/20/2026

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

PAGE 3

<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	378,840	779,925	48.5%	353,956	7.0%	734,906
State Governmental Sources	88,001	244,673	35.9%	107,229	-17.9%	242,285
Student Tuition and Fees	475,320	515,350	92.2%	443,787	7.1%	487,851
Facilities Revenue	15,572	36,625	42.5%	20,156	-22.7%	40,861
Investment Revenue						4,183
Other Revenues	685	1,000	68.5%	8,272	-91.7%	10,241
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TOTALS	958,420	1,577,573	60.7%	933,402	2.6%	1,520,329
Expenditures						
Salaries	396,683	832,572	47.6%	362,226	9.5%	782,035
Employee Benefits	141,405	279,052	50.6%	141,347	%	279,169
Contractual Services	89,965	112,250	80.1%	41,645	116.0%	133,335
General Materials and Supplies	48,152	109,560	43.9%	45,670	5.4%	96,684
Conference & Meeting	81	500	16.2%		16.2%	186
Utilities	158,928	467,600	33.9%	161,320	-1.4%	408,951
Capital Outlay						
Other Expenditures						19
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TOTALS	835,217	1,801,534	46.3%	752,210	11.0%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	123,203	-91,135		181,191		-180,052
FUND BALANCE	324,336	109,997				201,132

01/20/2026

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

PAGE 4

<u>OPERATION & 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						
Local Governmental Sources		5,000,000	0.0%			
State Governmental Sources		330,000	0.0%			
Investment Revenue	45,682			111,739	-59.1%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
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TOTALS	45,682	8,630,000	.5%	405,874	-88.7%	511,984
Expenditures						
Contractual Services	8,801	50,000	17.6%	81,536	-89.2%	196,884
General Materials and Supplies	135,432	306,500	44.1%	137,212	-1.3%	308,383
Conference & Meeting						141
Fixed Charges	2,808				0.0%	
Capital Outlay	421,882	6,956,000	6.0%	2,063,428	-79.5%	4,420,688
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TOTALS	568,924	7,312,500	7.7%	2,282,177	-75.0%	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	-523,242	1,317,500		-1,876,302		-4,414,112
FUND BALANCE	-244,467	1,596,275				278,775

01/20/2026

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

PAGE 5

<u>BOND AND INTEREST 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	999,834	1,998,384	50.0%	998,210	.1%	2,003,698
Investment Revenue		20,000	0.0%			21,395
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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				0.0%	300
Fixed Charges	84,581	1,999,162	4.2%	114,282	-25.9%	1,973,813
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TOTALS	85,766	2,001,362	4.2%	115,137	-25.5%	1,974,968
CHANGE IN NET ASSETS	914,068	17,022	4.2%	883,073	-25.5%	50,126
FUND BALANCE	1,973,619	1,076,573				1,059,551

01/20/2026

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

PAGE 6

<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	533,343	556,364	95.8%	475,077	12.2%	527,985
Sales and Service	807,076	1,231,147	65.5%	196,884	309.9%	412,238
Facilities Revenue	64,104	70,000	91.5%	32,400	97.8%	59,400
Investment Revenue	75			60	25.0%	24,726
Other Revenues	1,452,058	3,013,845	48.1%	1,361,075	6.6%	2,714,236
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TOTALS	2,856,657	4,871,356	58.6%	2,065,497	38.3%	3,738,587
Expenditures						
Salaries	147,817	320,300	46.1%	150,991	-2.1%	292,886
Employee Benefits	25,662	51,043	50.2%	28,346	-9.4%	48,956
Contractual Services	1,485,435	3,307,204	44.9%	1,483,382	.1%	3,093,713
General Materials and Supplies	487,468	1,075,265	45.3%	173,374	181.1%	319,838
Conference & Meeting	90,416	217,336	41.6%	103,042	-12.2%	186,301
Fixed Charges	48,031	82,250	58.4%	44,166	8.7%	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	2,286,130	5,099,398	44.8%	1,983,838	15.2%	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	568,726	-34,845	-.9	80,858		60,380
FUND BALANCE	1,135,180	531,608				566,453

01/20/2026

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

PAGE 7

<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	494,137	4,286,709	11.5%	819,572	-39.7%	4,309,651
Federal Governmental Sources	1,470,868	3,805,466	38.6%	2,082,127	-29.3%	4,109,829
Other Revenues	17,423	63,759	27.3%	33,616	-48.1%	94,151
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TOTALS	1,982,429	8,155,934	24.3%	2,935,316	-32.4%	8,513,632
Expenditures						
Salaries	397,705	938,437	42.3%	460,374	-13.6%	957,109
Employee Benefits	76,880	3,121,720	2.4%	111,788	-31.2%	3,153,385
Contractual Services	30,598	101,929	30.0%	151,287	-79.7%	201,760
General Materials and Supplies	70,718	259,730	27.2%	35,869	97.1%	152,024
Conference & Meeting	29,538	51,336	57.5%	32,708	-9.6%	79,354
Fixed Charges	5,000			4,558	9.7%	8,798
Utilities				228		228
Capital Outlay	45,395			132,396	-65.7%	137,259
Other Expenditures	2,016,522	3,745,995	53.8%	2,072,294	-2.6%	3,795,846
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TOTALS	2,672,361	8,219,147	32.5%	3,001,504	-10.9%	8,485,765
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	-702,986	-25,119	-34.2	-83,814	109.3	-10,160
FUND BALANCE	-643,669	34,197				59,316

01/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF DECEMBER 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

01/20/2026

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

PAGE 9

<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				1,766		2,336
Investment Revenue						3,158
Other Revenues	42,692	44,200	96.5%	34,582	23.4%	70,921
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TOTALS	42,692	44,200	96.5%	36,348	17.4%	76,415
Expenditures						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	14,569	18,700	77.9%	5,833	149.7%	10,026
Conference & Meeting	9,486	16,200	58.5%	8,525	11.2%	38,100
Fixed Charges	650	400	162.5%		162.5%	
Other Expenditures	147			123	19.1%	1,205
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TOTALS	27,353	39,300	69.6%	16,483	65.9%	53,332
Transfers						
Transfers From Other Funds	-1,800			-800		-1,475
CHANGE IN NET ASSETS	17,139	4,900		20,665		24,557
FUND BALANCE	171,585	159,346				154,446

01/20/2026

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

PAGE 10

<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
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TOTALS	30,847	63,500	48.5%	31,989	-3.5%	63,013
Expenditures						
Contractual Services	19,500	62,000	31.4%	50,750	-61.5%	53,500
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TOTALS	19,500	62,000	31.4%	50,750	-61.5%	53,500
CHANGE IN NET ASSETS	11,347	1,500	31.4%	-18,760	-61.5%	9,513
FUND BALANCE	28,108	18,260				16,760

01/20/2026

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

PAGE 11

<u>LIABILITY, PROTECTION & 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	637,066	1,283,700	49.6%	647,608	-1.6%	1,288,299
Investment Revenue	20,133	50,000	40.2%	27,296	-26.2%	58,404
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TOTALS	657,200	1,333,700	49.2%	674,904	-2.6%	1,346,704
Expenditures						
Salaries	222,753	467,982	47.6%	214,030	4.0%	438,267
Employee Benefits	52,994	305,062	17.3%	53,394	-.7%	297,249
Contractual Services	157,079	279,825	56.1%	191,601	-18.0%	316,631
General Materials and Supplies	14,067	18,800	74.8%	9,549	47.3%	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	1,931	4,000	48.2%	1,597	20.8%	2,027
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TOTALS	655,731	1,297,994	50.5%	661,230	-.8%	1,256,414
CHANGE IN NET ASSETS	1,469	35,706	50.5%	13,674	-.8%	90,289
FUND BALANCE	972,546	1,006,782				971,076