

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 1

<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	7,380,529	7,409,314	99.6%	6,815,304	8.2%	6,815,304
State Governmental Sources	1,959,778	2,393,685	81.8%	2,369,217	-17.2%	2,369,217
Federal Governmental Sources	704	500	140.8%	848	-16.9%	848
Student Tuition and Fees	5,610,889	5,554,604	101.0%	5,168,422	8.5%	5,168,422
Sales and Service	959,762	935,450	102.6%	995,539	-3.5%	995,539
Facilities Revenue	38,098	36,625	104.0%	45,861	-16.9%	45,861
Investment Revenue	487,059	450,000	108.2%	531,391	-8.3%	531,391
Other Revenues	36,893	4,000	922.3%	19,633	87.9%	19,633
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TOTALS	16,473,716	16,784,178	98.1%	15,946,217	3.3%	15,946,217
Expenditures						
Salaries	10,228,627	10,742,422	95.2%	10,069,707	1.5%	10,069,707
Employee Benefits	2,267,353	2,220,342	102.1%	2,083,775	8.8%	2,083,775
Contractual Services	1,385,321	1,344,930	103.0%	1,308,717	5.8%	1,308,717
General Materials and Supplies	826,938	747,760	110.5%	637,816	29.6%	637,816
Conference & Meeting	374,217	434,725	86.0%	326,874	14.4%	326,874
Fixed Charges	184,626	170,860	108.0%	164,505	12.2%	164,505
Utilities	377,133	472,100	79.8%	411,967	-8.4%	411,967
Capital Outlay	94,272				0.0%	
Other Expenditures	869,759	812,200	107.0%	961,026	-9.5%	961,026
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TOTALS	16,608,251	16,945,339	98.0%	15,964,391	4.0%	15,964,391
Transfers						
Transfers to Other Funds		373,914		352,000		352,000
Transfers From Other Funds		-132,826				

INDIRECT COST RECOVERY	-44,140	-9,797	450.5	-38,027	450.5	-38,027
CHANGE IN NET ASSETS	-90,394	-392,452	-19.0	-332,145	450.5	-332,145
FUND BALANCE	-484,128	11,640,379				12,032,831

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 2

<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	6,588,462	6,629,389	99.3%	6,080,398	8.3%	6,080,398
State Governmental Sources	1,766,528	2,149,012	82.2%	2,126,931	-16.9%	2,126,931
Federal Governmental Sources	704	500	140.8%	848	-16.9%	848
Student Tuition and Fees	5,084,206	5,039,254	100.8%	4,680,571	8.6%	4,680,571
Sales and Service	959,762	935,450	102.6%	995,539	-3.5%	995,539
Facilities Revenue				5,000		5,000
Investment Revenue	487,059	450,000	108.2%	527,208	-7.6%	527,208
Other Revenues	24,704	3,000	823.4%	9,391	163.0%	9,391
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TOTALS	14,911,427	15,206,605	98.0%	14,425,888	3.3%	14,425,888
Expenditures						
Salaries	9,419,178	9,909,850	95.0%	9,287,672	1.4%	9,287,672
Employee Benefits	1,983,291	1,941,290	102.1%	1,804,605	9.9%	1,804,605
Contractual Services	1,247,802	1,232,680	101.2%	1,175,382	6.1%	1,175,382
General Materials and Supplies	726,526	638,200	113.8%	541,132	34.2%	541,132
Conference & Meeting	374,016	434,225	86.1%	326,687	14.4%	326,687
Fixed Charges	184,626	170,860	108.0%	164,505	12.2%	164,505
Utilities	2,404	4,500	53.4%	3,016	-20.2%	3,016
Capital Outlay	88,784				0.0%	
Other Expenditures	869,759	812,200	107.0%	961,006	-9.4%	961,006
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TOTALS	14,896,391	15,143,805	98.3%	14,264,009	4.4%	14,264,009
Transfers						
Transfers to Other Funds		373,914		352,000		352,000
INDIRECT COST RECOVERY	-44,140	-9,797	450.5	-38,027	450.5	-38,027

CHANGE IN NET ASSETS	59,176	-301,317	-12.1	-152,093	450.5	-152,093
FUND BALANCE	-524,795	11,679,953				11,981,270

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 3

	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	792,067	779,925	101.5%	734,906	7.7%	734,906
State Governmental Sources	193,250	244,673	78.9%	242,285	-20.2%	242,285
Student Tuition and Fees	526,683	515,350	102.2%	487,851	7.9%	487,851
Facilities Revenue	38,098	36,625	104.0%	40,861	-6.7%	40,861
Investment Revenue				4,183		4,183
Other Revenues	12,188	1,000	218.8%	10,241	19.0%	10,241
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TOTALS	1,562,288	1,577,573	99.0%	1,520,329	2.7%	1,520,329
Expenditures						
Salaries	809,448	832,572	97.2%	782,035	3.5%	782,035
Employee Benefits	284,061	279,052	101.8%	279,169	1.7%	279,169
Contractual Services	137,518	112,250	122.5%	133,335	3.1%	133,335
General Materials and Supplies	100,411	109,560	91.6%	96,684	3.8%	96,684
Conference & Meeting	200	500	40.1%	186	7.4%	186
Utilities	374,729	467,600	80.1%	408,951	-8.3%	408,951
Capital Outlay	5,488				0.0%	
Other Expenditures				19		19
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TOTALS	1,711,859	1,801,534	95.0%	1,700,382	.6%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	-149,571	-91,135		-180,052		-180,052
FUND BALANCE	40,666	-39,573				51,561

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 4

	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		5,000,000	0.0%			
State Governmental Sources		330,000	0.0%			
Investment Revenue	76,646			213,997	-64.1%	213,997
Other Revenues		3,300,000	0.0%	297,987		297,987
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TOTALS	76,646	8,630,000	.8%	511,984	-85.0%	511,984
Expenditures						
Contractual Services	8,801	50,000	17.6%	196,884	-95.5%	196,884
General Materials and Supplies	246,565	306,500	80.4%	308,383	-20.0%	308,383
Conference & Meeting	-703			141	596.0%	141
Fixed Charges	2,808				0.0%	
Capital Outlay	1,297,807	6,956,000	18.6%	4,420,688	-70.6%	4,420,688
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TOTALS	1,555,279	7,312,500	21.2%	4,926,097	-68.4%	4,926,097
Transfers						
Transfers to Other Funds	305,654			2,442,421	-87.4	2,442,421
Transfers From Other Funds	-305,654			-2,442,421		-2,442,421
CHANGE IN NET ASSETS	-1,478,632	1,317,500		-4,414,112		-4,414,112
FUND BALANCE	-14,000	117,642				-1,199,857

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 5

<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	2,005,713	1,998,384	100.3%	2,003,698	.1%	2,003,698
Investment Revenue		20,000	0.0%	21,395		21,395
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TOTALS	2,005,713	2,018,384	99.3%	2,025,094	-.9%	2,025,094
Expenditures						
Contractual Services	-1,315	2,200	-59.7%	855	253.8%	855
General Materials and Supplies	300			300	0.0%	300
Fixed Charges	1,999,162	1,999,162	100.0%	1,973,813	1.2%	1,973,813
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TOTALS	1,998,147	2,001,362	99.8%	1,974,968	1.1%	1,974,968
Transfers						
Transfers From Other Funds	-196,680					
CHANGE IN NET ASSETS	204,246	17,022		50,126		50,126
FUND BALANCE	-418	1,280,819				1,263,797

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 6

<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	592,799	556,364	106.5%	527,985	12.2%	527,985
Sales and Service	1,107,482	1,231,147	89.9%	412,238	168.6%	412,238
Facilities Revenue	101,904	70,000	145.5%	59,400	71.5%	59,400
Investment Revenue	150			24,726	-99.3%	24,726
Other Revenues	2,934,662	3,013,845	97.3%	2,714,236	8.1%	2,714,236
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TOTALS	4,736,998	4,871,356	97.2%	3,738,587	26.7%	3,738,587
Expenditures						
Salaries	265,779	320,300	82.9%	292,886	-9.2%	292,886
Employee Benefits	41,237	51,043	80.7%	48,956	-15.7%	48,956
Contractual Services	3,141,896	3,307,204	95.0%	3,093,713	1.5%	3,093,713
General Materials and Supplies	1,017,801	1,075,265	94.6%	319,838	218.2%	319,838
Conference & Meeting	281,007	217,336	129.3%	186,301	50.8%	186,301
Fixed Charges	104,917	82,250	127.5%	86,303	21.5%	86,303
Utilities				535		535
Capital Outlay	7,435	6,000	123.9%		123.9%	
Other Expenditures	2,183			198	998.8%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	4,862,258	5,099,398	95.3%	4,028,732	20.6%	4,028,732
Transfers						
Transfers to Other Funds	2,825			1,475	91.5	1,475
Transfers From Other Funds		-193,197		-352,000		-352,000
CHANGE IN NET ASSETS	-128,085	-34,845	-1.4	60,380		60,380

FUND BALANCE	210,768	403,523	438,368
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07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 7

<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	1,754,709	4,286,709	40.9%	4,309,651	-59.2%	4,309,651
Federal Governmental Sources	3,533,749	3,805,466	92.8%	4,109,829	-14.0%	4,109,829
Other Revenues	91,514	63,759	143.5%	94,151	-2.8%	94,151
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TOTALS	5,379,973	8,155,934	65.9%	8,513,632	-36.8%	8,513,632
Expenditures						
Salaries	899,800	938,437	95.8%	960,294	-6.3%	960,294
Employee Benefits	189,679	3,121,720	6.0%	3,153,668	-93.9%	3,153,668
Contractual Services	113,372	101,929	111.2%	201,760	-43.8%	201,760
General Materials and Supplies	204,653	259,730	78.7%	152,024	34.6%	152,024
Conference & Meeting	69,892	51,336	136.1%	79,354	-11.9%	79,354
Fixed Charges	5,750			8,798	-34.6%	8,798
Utilities				228		228
Capital Outlay	228,576			137,259	66.5%	137,259
Other Expenditures	3,969,662	3,745,995	105.9%	3,795,846	4.5%	3,795,846
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TOTALS	5,681,388	8,219,147	69.1%	8,489,233	-33.0%	8,489,233
Transfers						
Transfers to Other Funds	31,977	47,891	66.7	50,135	-36.2	50,135
Transfers From Other Funds	-31,977	-95,782	33.3	-50,135	-36.2	-50,135
INDIRECT COST EXPENSE	4,810			550	774.5	550
INDIRECT COST EXPENSE	39,330	9,797	401.4	37,477	401.4	37,477
CHANGE IN NET ASSETS	-345,555	-25,119	115.8	-13,628	401.4	-13,628
FUND BALANCE	-52,086	-314,826				-289,707

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 8

<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				0.0%	
Investment Revenue		96,000	0.0%	77,748		77,748
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TOTALS	6,149,944	96,000	406.1%	77,748	810.0%	77,748
Expenditures						
Contractual Services	148,440				0.0%	
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TOTALS	148,440				0.0%	
Transfers						
Transfers to Other Funds	196,680					
CHANGE IN NET ASSETS	5,804,823	96,000		77,748		77,748
FUND BALANCE	-52,086	8,430,769				8,334,769

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 9

<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						
Sales and Service				2,336		2,336
Investment Revenue				3,158		3,158
Other Revenues	80,186	44,200	181.4%	70,921	13.0%	70,921
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TOTALS	80,186	44,200	181.4%	76,415	4.9%	76,415
Expenditures						
Contractual Services	5,000	4,000	125.0%	4,000	25.0%	4,000
General Materials and Supplies	32,341	18,700	172.9%	10,026	222.5%	10,026
Conference & Meeting	47,650	16,200	294.1%	38,100	25.0%	38,100
Fixed Charges	7,977	400	994.3%		994.3%	
Other Expenditures	147			1,205	-87.7%	1,205
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TOTALS	93,117	39,300	236.9%	53,332	74.6%	53,332
Transfers						
Transfers From Other Funds	-2,825			-1,475		-1,475
CHANGE IN NET ASSETS	-10,106	4,900		24,557		24,557
FUND BALANCE	800	149,240				144,340

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 10

<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	63,834	63,500	100.5%	63,013	1.3%	63,013
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TOTALS	63,834	63,500	100.5%	63,013	1.3%	63,013
Expenditures						
Contractual Services	62,000	62,000	100.0%	53,500	15.8%	53,500
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TOTALS	62,000	62,000	100.0%	53,500	15.8%	53,500
CHANGE IN NET ASSETS	1,834	1,500	100.0%	9,513	15.8%	9,513
FUND BALANCE	800	20,094				18,594

07/20/2026

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS
AS OF JUNE 30

PAGE 11

	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	1,309,013	1,283,700	101.9%	1,288,299	1.6%	1,288,299
Investment Revenue	46,486	50,000	92.9%	58,404	-20.4%	58,404
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TOTALS	1,355,499	1,333,700	101.6%	1,346,704	.6%	1,346,704
Expenditures						
Salaries	433,643	467,982	92.6%	438,267	-1.0%	438,267
Employee Benefits	104,655	305,062	34.3%	296,965	-64.7%	296,965
Contractual Services	407,251	279,825	145.5%	316,631	28.6%	316,631
General Materials and Supplies	28,119	18,800	149.5%	11,010	155.4%	11,010
Conference & Meeting	6,896	11,650	59.2%	7,875	-12.4%	7,875
Fixed Charges	206,905	210,675	98.2%	183,353	12.8%	183,353
Utilities	2,414	4,000	60.3%	2,027	19.1%	2,027
Capital Outlay	5,753				0.0%	
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TOTALS	1,195,639	1,297,994	92.1%	1,256,130	-4.8%	1,256,130
CHANGE IN NET ASSETS	159,860	35,706	92.1%	90,573	-4.8%	90,573
FUND BALANCE	-209,305	1,166,926				1,131,220