

SAUK VALLEY COMMUNITY COLLEGE
REVENUES, EXPENDITURES, AND TRANSFERS

AS OF MAY 31

YTD % Chng <u>OPERATING FUNDS</u> fm Prev Yr		2024-2025 Total	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>
Revenues						
Local Governmental Sources			3,552,497	7,409,314	47.9%	3,247,545
9.3%	6,815,304					
State Governmental Sources			1,959,778	2,393,685	81.8%	2,173,278
-9.8%	2,369,217					
Federal Governmental Sources			704	500	140.8%	848
-16.9%	848					
Student Tuition and Fees			7,662,664	5,554,604	137.9%	6,978,847
9.8%	5,168,422					
Sales and Service			789,915	935,450	84.4%	993,612
-20.5%	995,539					
Facilities Revenue			37,598	36,625	102.6%	38,933
-3.4%	45,861					
Investment Revenue			423,508	450,000	94.1%	577,630
-26.6%	531,391					
Other Revenues			76,306	4,000	907.6%	18,578
310.7%	19,633					
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TOTALS			14,502,973	16,784,178	86.4%	14,029,274
3.3%	15,946,217					
Expenditures						
Salaries			9,351,259	10,742,422	87.0%	8,861,281
5.5%	10,069,707					
Employee Benefits			2,083,087	2,220,342	93.8%	2,094,850
-.5%	2,083,775					
Contractual Services			1,293,601	1,344,930	96.1%	1,176,384
9.9%	1,308,717					
General Materials and Supplies			682,771	747,760	91.3%	603,261
13.1%	637,816					
Conference & Meeting			339,325	434,725	78.0%	306,240
10.8%	326,874					
Fixed Charges			180,083	170,860	105.4%	163,415
10.2%	164,505					
Utilities			354,192	472,100	75.0%	362,197
-2.2%	411,967					
Capital Outlay			94,272			
0.0%						
Other Expenditures			936,561	812,200	115.3%	837,523
11.8%	961,026					
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TOTALS			15,315,155	16,945,339	90.3%	14,405,156
6.3%	15,964,391					
Transfers						
Transfers to Other Funds				373,914		
	352,000					
Transfers From Other Funds				-132,826		
INDIRECT COST RECOVERY			-41,670	-9,797	425.3	-24,525
425.3	-38,027					

CHANGE IN NET ASSETS	-770,511	-392,452	-18.0	-351,355
425.3				-332,145
FUND BALANCE	11,352,715	11,730,774		
		12,123,226		

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YTD % Chng EDUCATION FUND <u>fm Prev Yr</u>	2024-2025 <u>Total</u>	2025-2026 <u>YTD</u>	2025-2026 <u>Budget</u>	YTD / <u>Budget %</u>	2024-2025 <u>YTD</u>
Revenues					
Local Governmental Sources		3,173,645	6,629,389	47.8%	2,893,115
9.7%	6,080,398				
State Governmental Sources		1,766,528	2,149,012	82.2%	1,953,648
-9.5%	2,126,931				
Federal Governmental Sources		704	500	140.8%	848
-16.9%	848				
Student Tuition and Fees		6,934,859	5,039,254	137.6%	6,310,860
9.8%	4,680,571				
Sales and Service		789,915	935,450	84.4%	993,612
-20.5%	995,539				
Facilities Revenue					5,000
	5,000				
Investment Revenue		423,508	450,000	94.1%	577,630
-26.6%	527,208				
Other Revenues		64,586	3,000	152.8%	8,337
674.6%	9,391				
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TOTALS		13,153,747	15,206,605	86.5%	12,743,052
3.2%	14,425,888				

Expenditures

Salaries		8,604,181	9,909,850	86.8%	8,160,506
5.4%	9,287,672				
Employee Benefits		1,819,554	1,941,290	93.7%	1,823,728
-.2%	1,804,605				
Contractual Services		1,165,379	1,232,680	94.5%	1,079,964
7.9%	1,175,382				
General Materials and Supplies		594,614	638,200	93.1%	513,054
15.9%	541,132				
Conference & Meeting		339,124	434,225	78.1%	306,053
10.8%	326,687				
Fixed Charges		180,083	170,860	105.4%	163,415
10.2%	164,505				
Utilities		2,248	4,500	49.9%	2,805
-19.8%	3,016				
Capital Outlay		88,784			
0.0%					
Other Expenditures		936,561	812,200	115.3%	837,523
11.8%	961,006				
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TOTALS		13,730,531	15,143,805	90.6%	12,887,052
6.5%	14,264,009				

Transfers

Transfers to Other Funds		373,914		
	352,000			
INDIRECT COST RECOVERY		-41,670	-9,797	425.3
	425.3			-24,525
	-38,027			
CHANGE IN NET ASSETS		-535,113	-301,317	-11.4
	425.3			-119,474
	-152,093			
FUND BALANCE		11,386,979	11,620,776	
			11,922,093	

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	2025-2026	2025-2026	YTD /	2024-2025
YTD % Chng			YTD /	
2024-2025				
<u>OPERATION AND MAINTENANCE FUND</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
<u>fm Prev Yr</u>				
<u>Total</u>				
Revenues				
Local Governmental Sources	378,852	779,925	48.5%	354,429
6.8%				
734,906				
State Governmental Sources	193,250	244,673	78.9%	219,630
-12.0%				
242,285				
Student Tuition and Fees	727,805	515,350	141.2%	667,986
8.9%				
487,851				
Facilities Revenue	37,598	36,625	102.6%	33,933
10.8%				
40,861				
Investment Revenue				
4,183				
Other Revenues	11,720	1,000	172.0%	10,241
14.4%				
10,241				
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TOTALS	1,349,226	1,577,573	85.5%	1,286,222
4.9%				
1,520,329				

Expenditures

Salaries	747,078	832,572	89.7%	700,775
6.6%				
782,035				
Employee Benefits	263,533	279,052	94.4%	271,122
-2.8%				
279,169				
Contractual Services	128,222	112,250	114.2%	96,419
32.9%				
133,335				
General Materials and Supplies	88,156	109,560	80.4%	90,206
-2.2%				
96,684				
Conference & Meeting	200	500	40.1%	186
7.4%				
186				
Utilities	351,944	467,600	75.2%	359,391
-2.0%				
408,951				
Capital Outlay	5,488			
0.0%				
Other Expenditures				
19				
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TOTALS	1,584,623	1,801,534	87.9%	1,518,103
4.3%				
1,700,382				

Transfers

Transfers From Other Funds		-132,826		
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CHANGE IN NET ASSETS	-235,397	-91,135	-231,880
FUND BALANCE	-180,052	-34,264	109,997
		201,132	

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YTD % Chng	2024-2025	2025-2026	2025-2026	YTD /	2024-2025
<u>fm Prev Yr</u>	<u>Total</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>

Revenues

Local Governmental Sources			5,000,000	0.0%	
State Governmental Sources			330,000	0.0%	
Investment Revenue		58,596			183,088
-68.0%	213,997				
Other Revenues			3,300,000	0.0%	294,134
	297,987				
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TOTALS		58,596	8,630,000	.6%	477,223
-87.7%	511,984				

Expenditures

Contractual Services		8,801	50,000	17.6%	189,313
-95.3%	196,884				
General Materials and Supplies		175,225	306,500	57.1%	286,985
-38.9%	308,383				
Conference & Meeting		-703			141
596.0%	141				
Fixed Charges		2,808			
0.0%					
Capital Outlay		1,180,370	6,956,000	16.9%	3,348,154
-64.7%	4,420,688				
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TOTALS		1,366,501	7,312,500	18.6%	3,824,595
-64.2%	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	-1,307,904	1,317,500	-3,347,372
FUND BALANCE	-4,414,112	-1,029,129	1,596,275
		278,775	

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YTD % Chng	2024-2025	2025-2026	2025-2026	YTD /	2024-2025
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<u>BOND AND INTEREST FUND</u>		<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
<u>fm Prev Yr</u>	<u>Total</u>				
Revenues					
Local Governmental Sources		999,863	1,998,384	50.0%	999,534
%	2,003,698				
Investment Revenue			20,000	0.0%	
	21,395				
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TOTALS		999,863	2,018,384	49.5%	999,534
%	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				
Transfers					
Transfers From Other Funds		-196,680			
CHANGE IN NET ASSETS					
		-803,802	17,022		-1,000,184
	50,126				
FUND BALANCE					
		255,748	1,076,573		
			1,059,551		

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<u>YTD % Chng</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>YTD /</u>	<u>2024-2025</u>
<u>fm Prev Yr</u>	<u>Total</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
AUXILIARY ENTERPRISES FUND					
Revenues					
Student Tuition and Fees		837,203	556,364	150.4%	720,536
16.1%	527,985				
Sales and Service		1,282,284	1,231,147	104.1%	625,595
104.9%	412,238				
Facilities Revenue		101,904	70,000	145.5%	59,400
71.5%	59,400				
Investment Revenue		150			150
0.0%	24,726				
Other Revenues		2,672,153	3,013,845	88.6%	2,521,792
5.9%	2,714,236				
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TOTALS		4,893,695	4,871,356	100.4%	3,927,474
24.6%	3,738,587				
Expenditures					

Salaries		260,087	320,300	81.2%	280,833
-7.3%	292,886				
Employee Benefits		39,862	51,043	78.1%	52,973
-24.7%	48,956				
Contractual Services		2,821,676	3,307,204	85.3%	2,809,305
.4%	3,093,713				
General Materials and Supplies		869,040	1,075,265	80.8%	301,432
188.3%	319,838				
Conference & Meeting		227,794	217,336	104.8%	186,406
22.2%	186,301				
Fixed Charges		103,666	82,250	126.0%	84,341
22.9%	86,303				
Utilities					535
	535				
Capital Outlay			6,000	0.0%	
Other Expenditures		1,757			181
867.6%	198				
Provision for Contingencies			40,000	0.0%	
		-----	-----	-----	-----
TOTALS		4,323,884	5,099,398	84.7%	3,716,010
16.3%	4,028,732				
Transfers					
Transfers to Other Funds		2,825			1,475
91.5	1,475				
Transfers From Other Funds			-193,197		
	-352,000				
CHANGE IN NET ASSETS		566,986	-34,845	-1.4	209,989
	60,380				
FUND BALANCE		1,133,439	531,608		
			566,453		

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YTD % Chng	2024-2025	2025-2026	2025-2026	YTD /	2024-2025
		YTD	Budget	Budget %	YTD
	<u>fm Prev Yr</u>				

Revenues

State Governmental Sources		1,754,709	4,286,709	40.9%	1,461,767
20.0%	4,309,651				
Federal Governmental Sources		3,104,175	3,805,466	81.5%	3,593,024
-13.6%	4,109,829				
Other Revenues		85,434	63,759	134.0%	75,511
13.1%	94,151				
		-----	-----	-----	-----
TOTALS		4,944,320	8,155,934	60.6%	5,130,303
-3.6%	8,513,632				

Expenditures

Salaries		823,284	938,437	87.7%	842,472
-2.2%	960,294				
Employee Benefits		168,777	3,121,720	5.4%	183,439
-7.9%	3,153,668				

Contractual Services		92,144	101,929	90.4%	208,401
-55.7%	201,760				
General Materials and Supplies		141,888	259,730	54.6%	80,235
76.8%	152,024				
Conference & Meeting		62,166	51,336	121.1%	66,576
-6.6%	79,354				
Fixed Charges		5,750			4,558
26.1%	8,798				
Utilities					228
	228				
Capital Outlay		120,375			132,396
-9.0%	137,259				
Other Expenditures		3,777,329	3,745,995	100.8%	3,887,884
-2.8%	3,795,846				
		-----	-----	-----	-----
TOTALS		5,191,716	8,219,147	63.1%	5,406,191
-3.9%	8,489,233				

Transfers

Transfers to Other Funds		30,977	47,891	64.6	50,135
-38.2	50,135				
Transfers From Other Funds		-30,977	-95,782	32.3	-50,135
-38.2	-50,135				
INDIRECT COST EXPENSE		2,340			550
325.4	550				
INDIRECT COST EXPENSE		39,330	9,797	401.4	23,975
401.4	37,477				
CHANGE IN NET ASSETS		-289,067	-25,119	109.3	-300,413
401.4	-13,628				
FUND BALANCE		-233,218	30,728		
			55,848		

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YTD % Chng	2024-2025	2025-2026	2025-2026	YTD /	2024-2025
<u>WORKING CASH FUND</u>		<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
<u>fm Prev Yr</u>	<u>Total</u>				

Revenues

Local Governmental Sources		6,149,944			
0.0%					
Investment Revenue			96,000	0.0%	
	77,748				
		-----	-----	-----	-----
TOTALS		6,149,944	96,000	406.1%	
406.1%	77,748				

Expenditures

Contractual Services		148,440			
0.0%					
		-----	-----	-----	-----
TOTALS		148,440			
0.0%					

Transfers

Transfers to Other Funds	196,680	
CHANGE IN NET ASSETS	5,804,823	96,000
FUND BALANCE	8,334,769	2,625,945
		2,529,945

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YTD % Chng	2024-2025	2025-2026	2025-2026	YTD /	2024-2025
<u>TRUST AND AGENCY FUND</u>	<u>Total</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
<u>fm Prev Yr</u>					
Revenues					
Sales and Service					1,766
	2,336				
Investment Revenue					
	3,158				
Other Revenues		77,666	44,200	175.7%	67,045
15.8%	70,921				
-----	-----	-----	-----	-----	-----
TOTALS		77,666	44,200	175.7%	68,811
12.8%	76,415				

Expenditures

Contractual Services		5,000	4,000	125.0%	4,000
25.0%	4,000				
General Materials and Supplies		30,768	18,700	164.5%	9,844
212.5%	10,026				
Conference & Meeting		44,421	16,200	274.2%	38,223
16.2%	38,100				
Fixed Charges		7,977	400	994.3%	
994.3%					
Other Expenditures		147			993
-85.1%	1,205				
-----	-----	-----	-----	-----	-----
TOTALS		88,315	39,300	224.7%	53,061
66.4%	53,332				

Transfers

Transfers From Other Funds		-2,825			-1,475
	-1,475				
CHANGE IN NET ASSETS		-7,824	4,900		17,224
	24,557				
FUND BALANCE		146,622	159,346		
			154,446		

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YTD % Chng	2024-2025	2025-2026	2025-2026	YTD /	2024-2025
<u>AUDIT FUND</u>	<u>Total</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
<u>fm Prev Yr</u>					

Revenues

Local Governmental Sources		30,848	63,500	48.5%	32,032
-3.7%	63,013				
-----		-----		-----	
TOTALS		30,848	63,500	48.5%	32,032
-3.7%	63,013				

Expenditures

Contractual Services		62,000	62,000	100.0%	53,500
15.8%	53,500				
-----		-----		-----	
TOTALS		62,000	62,000	100.0%	53,500
15.8%	53,500				

CHANGE IN NET ASSETS		-31,151	1,500	100.0%	-21,467
15.8%	9,513				
FUND BALANCE		-14,390	18,260		
			16,760		

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	2025-2026	2025-2026	YTD /	2024-2025
YTD % Chng			YTD /	
2024-2025				
<u>LIABILITY, PROTECTION & SETTLEMENT</u>	<u>YTD</u>	<u>Budget</u>	<u>Budget %</u>	<u>YTD</u>
<u>fm Prev Yr</u>				
<u>Total</u>				

Revenues

Local Governmental Sources		637,086	1,283,700	49.6%	648,471
-1.7%	1,288,299				
Investment Revenue		37,904	50,000	75.8%	47,434
-20.0%	58,404				
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TOTALS		674,990	1,333,700	50.6%	695,906
-3.0%	1,346,704				

Expenditures

Salaries		400,507	467,982	85.5%	405,427
-1.2%	438,267				
Employee Benefits		97,415	305,062	31.9%	100,848
-3.4%	296,965				
Contractual Services		252,547	279,825	90.2%	247,635
1.9%	316,631				
General Materials and Supplies		27,275	18,800	145.0%	10,870
150.9%	11,010				
Conference & Meeting		5,135	11,650	44.0%	7,875
-34.7%	7,875				
Fixed Charges		206,905	210,675	98.2%	183,353
12.8%	183,353				
Utilities		2,253	4,000	56.3%	1,973
14.1%	2,027				
-----		-----		-----	
TOTALS		992,039	1,297,994	76.4%	957,983
3.5%	1,256,130				

CHANGE IN NET ASSETS	-317,049	35,706	76.4%	-262,077
3.5%	90,573			
FUND BALANCE	654,311	1,007,066		
		971,360		