

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF FEBRUARY 28

<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%	3,247,433	9.3%	6,815,304
State Governmental Sources	1,487,283	2,393,685	62.1%	1,542,645	-3.5%	2,369,217
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	5,225,059	5,554,604	94.0%	4,843,455	7.8%	5,168,422
Sales and Service	720,168	935,450	76.9%	687,197	4.8%	995,539
Facilities Revenue	25,295	36,625	69.0%	23,456	7.8%	45,861
Investment Revenue	397,366	450,000	88.3%	532,897	-25.4%	531,391
Other Revenues	34,150	4,000	853.7%	13,281	157.1%	19,633
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TOTALS	11,441,710	16,784,178	68.1%	10,890,367	5.0%	15,946,217
Expenditures						
Salaries	6,034,888	10,742,422	56.1%	5,780,402	4.4%	10,069,707
Employee Benefits	1,474,393	2,220,342	66.4%	1,475,343	%	2,083,491
Contractual Services	1,064,066	1,344,930	79.1%	905,206	17.5%	1,308,717
General Materials and Supplies	527,425	747,760	70.5%	451,270	16.8%	637,816
Conference & Meeting	221,739	434,725	51.0%	210,875	5.1%	326,874
Fixed Charges	134,944	170,860	78.9%	114,705	17.6%	164,505
Utilities	216,682	472,100	45.9%	275,499	-21.3%	411,967
Capital Outlay	93,498				0.0%	
Other Expenditures	782,410	812,200	96.3%	751,188	4.1%	961,026
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TOTALS	10,550,050	16,945,339	62.2%	9,964,491	5.8%	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	904,714	-392,452	-5.6	943,502	133.2	-331,862
FUND BALANCE	13,028,224	11,731,057				12,123,509

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<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%	2,893,016	9.7%	6,080,398
State Governmental Sources	1,346,007	2,149,012	62.6%	1,391,769	-3.2%	2,126,931
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	4,733,544	5,039,254	93.9%	4,381,659	8.0%	4,680,571
Sales and Service	720,168	935,450	76.9%	687,197	4.8%	995,539
Facilities Revenue						5,000
Investment Revenue	397,366	450,000	88.3%	532,897	-25.4%	527,208
Other Revenues	22,834	3,000	761.1%	3,040	651.0%	9,391
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TOTALS	10,393,467	15,206,605	68.3%	9,889,579	5.1%	14,425,888
Expenditures						
Salaries	5,510,250	9,909,850	55.6%	5,296,001	4.0%	9,287,672
Employee Benefits	1,285,848	1,941,290	66.2%	1,285,266	%	1,804,322
Contractual Services	961,427	1,232,680	77.9%	855,516	12.3%	1,175,382
General Materials and Supplies	465,273	638,200	72.9%	395,394	17.6%	541,132
Conference & Meeting	221,539	434,225	51.0%	210,875	5.0%	326,687
Fixed Charges	134,944	170,860	78.9%	114,705	17.6%	164,505
Utilities	1,926	4,500	42.8%	2,002	-3.8%	3,016
Capital Outlay	88,010				0.0%	
Other Expenditures	782,410	812,200	96.3%	751,188	4.1%	961,006
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TOTALS	9,451,630	15,143,805	62.4%	8,910,950	6.0%	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	954,891	-301,317	-3.5	996,255	133.2	-151,810
FUND BALANCE	12,877,268	11,621,060				11,922,377

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<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>
<b>Revenues</b>						
Local Governmental Sources	378,840	779,925	48.5%	354,417	6.8%	734,906
State Governmental Sources	141,275	244,673	57.7%	150,876	-6.3%	242,285
Student Tuition and Fees	491,514	515,350	95.3%	461,796	6.4%	487,851
Facilities Revenue	25,295	36,625	69.0%	23,456	7.8%	40,861
Investment Revenue						4,183
Other Revenues	11,316	1,000	131.6%	10,241	10.4%	10,241
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TOTALS	1,048,243	1,577,573	66.4%	1,000,788	4.7%	1,520,329
<b>Expenditures</b>						
Salaries	524,638	832,572	63.0%	484,400	8.3%	782,035
Employee Benefits	188,544	279,052	67.5%	190,077	-8%	279,169
Contractual Services	102,638	112,250	91.4%	49,690	106.5%	133,335
General Materials and Supplies	62,151	109,560	56.7%	55,876	11.2%	96,684
Conference & Meeting	200	500	40.1%		40.1%	186
Utilities	214,755	467,600	45.9%	273,496	-21.4%	408,951
Capital Outlay	5,488				0.0%	
Other Expenditures						19
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TOTALS	1,098,419	1,801,534	60.9%	1,053,541	4.2%	1,700,382
<b>Transfers</b>						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	-50,176	-91,135		-52,753		-180,052
FUND BALANCE	150,956	109,997				201,132

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<u>OPERATION &amp; MAINTENANCE- RESTRICTED</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>
<b>Revenues</b>						
Local Governmental Sources		5,000,000	0.0%			
State Governmental Sources		330,000	0.0%			
Investment Revenue	52,871			140,214	-62.2%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
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TOTALS	52,871	8,630,000	.6%	434,349	-87.8%	511,984
<b>Expenditures</b>						
Contractual Services	8,801	50,000	17.6%	167,040	-94.7%	196,884
General Materials and Supplies	155,085	306,500	50.6%	193,052	-19.6%	308,383
Conference & Meeting	-703				0.0%	141
Fixed Charges	2,808				0.0%	
Capital Outlay	1,077,661	6,956,000	15.4%	2,299,472	-53.1%	4,420,688
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TOTALS	1,243,653	7,312,500	17.0%	2,659,565	-53.2%	4,926,097
<b>Transfers</b>						
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	-1,190,781	1,317,500		-2,225,216		-4,414,112
FUND BALANCE	-912,006	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%	999,503	%	2,003,698
Investment Revenue		20,000	0.0%			21,395
TOTALS	999,834	2,018,384	49.5%	999,503	%	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%	-1,000,216	%	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>
<b>Revenues</b>						
Student Tuition and Fees	553,892	556,364	99.5%	498,162	11.1%	527,985
Sales and Service	888,044	1,231,147	72.1%	261,675	239.3%	412,238
Facilities Revenue	101,904	70,000	145.5%	59,400	71.5%	59,400
Investment Revenue	135			150	-10.0%	24,726
Other Revenues	2,010,575	3,013,845	66.7%	1,904,980	5.5%	2,714,236
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TOTALS	3,554,551	4,871,356	72.9%	2,724,369	30.4%	3,738,587
<b>Expenditures</b>						
Salaries	194,562	320,300	60.7%	203,380	-4.3%	292,886
Employee Benefits	32,369	51,043	63.4%	37,902	-14.6%	48,956
Contractual Services	2,063,396	3,307,204	62.3%	2,011,304	2.5%	3,093,713
General Materials and Supplies	817,805	1,075,265	76.0%	219,512	272.5%	319,838
Conference & Meeting	118,456	217,336	54.5%	125,544	-5.6%	186,301
Fixed Charges	64,579	82,250	78.5%	55,962	15.4%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	1,738				0.0%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	3,292,908	5,099,398	64.5%	2,654,141	24.0%	4,028,732
<b>Transfers</b>						
Transfers to Other Funds	1,800			800	125.0	1,475
Transfers From Other Funds		-193,197				-352,000
CHANGE IN NET ASSETS	259,842	-34,845	-.9	69,427		60,380
FUND BALANCE	826,295	531,608				566,453

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<u>RESTRICTED PURPOSES 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>
<b>Revenues</b>						
State Governmental Sources	1,202,236	4,286,709	28.0%	1,009,539	19.0%	4,309,651
Federal Governmental Sources	1,676,943	3,805,466	44.0%	2,157,285	-22.2%	4,109,829
Other Revenues	23,006	63,759	36.0%	35,516	-35.2%	94,151
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TOTALS	2,902,186	8,155,934	35.5%	3,202,341	-9.3%	8,513,632
<b>Expenditures</b>						
Salaries	546,403	938,437	58.2%	585,695	-6.7%	960,294
Employee Benefits	115,905	3,121,720	3.7%	136,288	-14.9%	3,153,668
Contractual Services	36,392	101,929	35.7%	160,352	-77.3%	201,760
General Materials and Supplies	115,317	259,730	44.4%	46,407	148.4%	152,024
Conference & Meeting	40,724	51,336	79.3%	37,654	8.1%	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	2,510,069	3,745,995	67.0%	2,388,845	5.0%	3,795,846
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TOTALS	3,435,998	8,219,147	41.8%	3,492,425	-1.6%	8,489,233
<b>Transfers</b>						
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	-546,866	-25,119	-34.2	-307,710	109.3	-13,628
FUND BALANCE	-491,018	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>	<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>
<b>Revenues</b>						
Sales and Service				1,766		2,336
Investment Revenue						3,158
Other Revenues	62,124	44,200	140.5%	54,340	14.3%	70,921
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TOTALS	62,124	44,200	140.5%	56,106	10.7%	76,415
<b>Expenditures</b>						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	24,327	18,700	130.0%	7,077	243.7%	10,026
Conference & Meeting	18,371	16,200	113.4%	19,322	-4.9%	38,100
Fixed Charges	650	400	162.5%		162.5%	
Other Expenditures	147			123	19.1%	1,205
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TOTALS	45,996	39,300	117.0%	28,524	61.2%	53,332
<b>Transfers</b>						
Transfers From Other Funds	-1,800			-800		-1,475
CHANGE IN NET ASSETS	17,928	4,900		28,382		24,557
FUND BALANCE	172,374	159,346				154,446

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<u>AUDIT 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	30,847	63,500	48.5%	32,031	-3.7%	63,013
TOTALS	30,847	63,500	48.5%	32,031	-3.7%	63,013
Expenditures						
Contractual Services	49,500	62,000	79.8%	50,750	-2.4%	53,500
TOTALS	49,500	62,000	79.8%	50,750	-2.4%	53,500
CHANGE IN NET ASSETS	-18,652	1,500	79.8%	-18,718	-2.4%	9,513
FUND BALANCE	-1,891	18,260				16,760

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<u>LIABILITY, PROTECTION &amp; SETTLEMENT</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	637,066	1,283,700	49.6%	648,451	-1.7%	1,288,299
Investment Revenue	30,795	50,000	61.5%	35,185	-12.4%	58,404
TOTALS	667,862	1,333,700	50.0%	683,637	-2.3%	1,346,704
Expenditures						
Salaries	288,427	467,982	61.6%	283,143	1.8%	438,267
Employee Benefits	70,438	305,062	23.0%	71,611	-1.6%	297,249
Contractual Services	188,017	279,825	67.1%	208,141	-9.6%	316,631
General Materials and Supplies	20,767	18,800	110.4%	9,555	117.3%	11,010
Conference & Meeting	5,135	11,650	44.0%	7,875	-34.7%	7,875
Fixed Charges	206,905	210,675	98.2%	183,180	12.9%	183,353
Utilities	2,050	4,000	51.2%	1,714	19.6%	2,027
TOTALS	781,742	1,297,994	60.2%	765,222	2.1%	1,256,414
CHANGE IN NET ASSETS	-113,879	35,706	60.2%	-81,585	2.1%	90,289
FUND BALANCE	857,197	1,006,782				971,076