

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

<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%	3,247,433	9.3%	6,815,304
State Governmental Sources	1,487,283	2,393,685	62.1%	1,925,109	-22.7%	2,369,217
Federal Governmental Sources	704	500	140.8%	848	-16.9%	848
Student Tuition and Fees	7,063,350	5,554,604	127.1%	6,459,097	9.3%	5,168,422
Sales and Service	765,219	935,450	81.8%	727,027	5.2%	995,539
Facilities Revenue	36,588	36,625	99.9%	33,683	8.6%	45,861
Investment Revenue	383,135	450,000	85.1%	583,679	-34.3%	531,391
Other Revenues	36,730	4,000	918.2%	17,871	105.5%	19,633
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TOTALS	13,325,397	16,784,178	79.3%	12,994,751	2.5%	15,946,217
Expenditures						
Salaries	8,615,929	10,742,422	80.2%	8,162,546	5.5%	10,069,707
Employee Benefits	1,926,244	2,220,342	86.7%	1,927,444	%	2,083,775
Contractual Services	1,251,157	1,344,930	93.0%	1,099,373	13.8%	1,308,717
General Materials and Supplies	647,075	747,760	86.5%	546,013	18.5%	637,816
Conference & Meeting	307,578	434,725	70.7%	278,698	10.3%	326,874
Fixed Charges	165,516	170,860	96.8%	145,246	13.9%	164,505
Utilities	325,176	472,100	68.8%	326,154	-.3%	411,967
Capital Outlay	94,102				0.0%	
Other Expenditures	878,610	812,200	108.1%	806,692	8.9%	961,026
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TOTALS	14,211,392	16,945,339	83.8%	13,292,170	6.9%	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	-844,324	-392,452	-18.0	-272,892	425.3	-332,145
FUND BALANCE	11,278,901	11,730,774				12,123,226

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<u>EDUCATION 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	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%	1,732,778	-22.3%	2,126,931
Federal Governmental Sources	704	500	140.8%	848	-16.9%	848
Student Tuition and Fees	6,393,030	5,039,254	126.8%	5,842,026	9.4%	4,680,571
Sales and Service	765,219	935,450	81.8%	727,027	5.2%	995,539
Facilities Revenue						5,000
Investment Revenue	383,135	450,000	85.1%	583,679	-34.3%	527,208
Other Revenues	25,413	3,000	847.1%	7,630	233.0%	9,391
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TOTALS	12,087,055	15,206,605	79.4%	11,787,005	2.5%	14,425,888
Expenditures						
Salaries	7,931,526	9,909,850	80.0%	7,524,352	5.4%	9,287,672
Employee Benefits	1,682,853	1,941,290	86.6%	1,679,335	.2%	1,804,605
Contractual Services	1,125,787	1,232,680	91.3%	1,007,969	11.6%	1,175,382
General Materials and Supplies	563,768	638,200	88.3%	469,378	20.1%	541,132
Conference & Meeting	307,377	434,225	70.7%	278,698	10.2%	326,687
Fixed Charges	165,516	170,860	96.8%	145,246	13.9%	164,505
Utilities	2,209	4,500	49.0%	2,595	-14.9%	3,016
Capital Outlay	88,614				0.0%	
Other Expenditures	878,610	812,200	108.1%	806,692	8.9%	961,006
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TOTALS	12,746,264	15,143,805	84.1%	11,914,269	6.9%	14,264,009
Transfers						
Transfers to Other Funds		373,914				352,000
INDIRECT COST RECOVERY	-41,670	-9,797	425.3	-24,525	425.3	-38,027
CHANGE IN NET ASSETS	-617,537	-301,317	-11.4	-102,738	425.3	-152,093
FUND BALANCE	11,304,555	11,620,776				11,922,093

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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%	354,417	6.8%	734,906
State Governmental Sources	141,275	244,673	57.7%	192,331	-26.5%	242,285
Student Tuition and Fees	670,320	515,350	130.0%	617,071	8.6%	487,851
Facilities Revenue	36,588	36,625	99.9%	33,683	8.6%	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	1,238,341	1,577,573	78.5%	1,207,746	2.5%	1,520,329
Expenditures						
Salaries	684,402	832,572	82.2%	638,194	7.2%	782,035
Employee Benefits	243,391	279,052	87.2%	248,109	-1.9%	279,169
Contractual Services	125,370	112,250	111.6%	91,403	37.1%	133,335
General Materials and Supplies	83,307	109,560	76.0%	76,635	8.7%	96,684
Conference & Meeting	200	500	40.1%		40.1%	186
Utilities	322,967	467,600	69.0%	323,558	-1.1%	408,951
Capital Outlay	5,488				0.0%	
Other Expenditures						19
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TOTALS	1,465,128	1,801,534	81.3%	1,377,900	6.3%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	-226,786	-91,135		-170,153		-180,052
FUND BALANCE	-25,654	109,997				201,132

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<u>OPERATION & 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>
Revenues						
Local Governmental Sources		5,000,000	0.0%			
State Governmental Sources		330,000	0.0%			
Investment Revenue	53,150			173,570	-69.3%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
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TOTALS	53,150	8,630,000	.6%	467,705	-88.6%	511,984
Expenditures						
Contractual Services	8,801	50,000	17.6%	185,960	-95.2%	196,884
General Materials and Supplies	167,289	306,500	54.5%	261,947	-36.1%	308,383
Conference & Meeting	-703			141	596.0%	141
Fixed Charges	2,808				0.0%	
Capital Outlay	1,150,888	6,956,000	16.5%	2,823,677	-59.2%	4,420,688
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TOTALS	1,329,083	7,312,500	18.1%	3,271,726	-59.3%	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	-1,275,933	1,317,500		-2,804,021		-4,414,112
FUND BALANCE	-997,158	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>
Revenues						
Student Tuition and Fees	767,424	556,364	137.9%	665,005	15.4%	527,985
Sales and Service	1,192,373	1,231,147	96.8%	529,433	125.2%	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	2,456,018	3,013,845	81.4%	2,321,172	5.8%	2,714,236
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TOTALS	4,517,870	4,871,356	92.7%	3,575,161	26.3%	3,738,587
Expenditures						
Salaries	248,694	320,300	77.6%	264,467	-5.9%	292,886
Employee Benefits	38,338	51,043	75.1%	48,863	-21.5%	48,956
Contractual Services	2,577,425	3,307,204	77.9%	2,549,823	1.0%	3,093,713
General Materials and Supplies	856,971	1,075,265	79.7%	281,396	204.5%	319,838
Conference & Meeting	196,640	217,336	90.4%	171,323	14.7%	186,301
Fixed Charges	94,850	82,250	115.3%	83,383	13.7%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	1,738			153	032.5%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	4,014,660	5,099,398	78.7%	3,399,946	18.0%	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	501,410	-34,845	-.9	174,414		60,380
FUND BALANCE	1,067,863	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	1,228,944	4,286,709	28.6%	1,389,552	-11.5%	4,309,651
Federal Governmental Sources	3,050,618	3,805,466	80.1%	3,591,156	-15.0%	4,109,829
Other Revenues	44,354	63,759	69.5%	44,511	-.3%	94,151
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TOTALS	4,323,917	8,155,934	53.0%	5,025,220	-13.9%	8,513,632
Expenditures						
Salaries	743,835	938,437	79.2%	774,741	-3.9%	960,294
Employee Benefits	153,482	3,121,720	4.9%	170,929	-10.2%	3,153,668
Contractual Services	46,815	101,929	45.9%	191,822	-75.5%	201,760
General Materials and Supplies	126,881	259,730	48.8%	51,197	147.8%	152,024
Conference & Meeting	57,537	51,336	112.0%	54,309	5.9%	79,354
Fixed Charges	5,000			4,558	9.7%	8,798
Utilities				228		228
Capital Outlay	120,375			132,396	-9.0%	137,259
Other Expenditures	3,710,020	3,745,995	99.0%	3,832,642	-3.2%	3,795,846
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TOTALS	4,963,949	8,219,147	60.3%	5,212,826	-4.7%	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	-681,701	-25,119	109.3	-212,131	401.4	-13,628
FUND BALANCE	-625,853	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						
Local Governmental Sources						
Investment Revenue		96,000	0.0%			77,748
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TOTALS		96,000	0.0%			77,748
Expenditures						
Investment Revenue						
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TOTALS						
CHANGE IN NET ASSETS		96,000				77,748
FUND BALANCE	2,529,945	2,625,945				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>
Revenues						
Sales and Service				1,766		2,336
Investment Revenue						3,158
Other Revenues	72,697	44,200	164.4%	65,620	10.7%	70,921
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TOTALS	72,697	44,200	164.4%	67,386	7.8%	76,415
Expenditures						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	25,956	18,700	138.8%	8,365	210.2%	10,026
Conference & Meeting	35,128	16,200	216.8%	25,483	37.8%	38,100
Fixed Charges	2,400	400	600.0%		600.0%	
Other Expenditures	147			123	19.1%	1,205
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TOTALS	66,132	39,300	168.2%	35,973	83.8%	53,332
Transfers						
Transfers From Other Funds	-1,800			-800		-1,475
CHANGE IN NET ASSETS	8,364	4,900		32,213		24,557
FUND BALANCE	162,811	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%	32,031	-3.7%	63,013
TOTALS	<u>30,847</u>	<u>63,500</u>	<u>48.5%</u>	<u>32,031</u>	<u>-3.7%</u>	<u>63,013</u>
Expenditures						
Contractual Services	62,000	62,000	100.0%	53,500	15.8%	53,500
TOTALS	<u>62,000</u>	<u>62,000</u>	<u>100.0%</u>	<u>53,500</u>	<u>15.8%</u>	<u>53,500</u>
CHANGE IN NET ASSETS	-31,152	1,500	100.0%	-21,468	15.8%	9,513
FUND BALANCE	-14,391	18,260				16,760

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<u>LIABILITY, PROTECTION & 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	34,396	50,000	68.7%	43,300	-20.5%	58,404
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TOTALS	671,462	1,333,700	50.3%	691,752	-2.9%	1,346,704
Expenditures						
Salaries	368,833	467,982	78.8%	368,719	%	438,267
Employee Benefits	89,752	305,062	29.4%	92,780	-3.2%	296,965
Contractual Services	236,534	279,825	84.5%	226,972	4.2%	316,631
General Materials and Supplies	21,763	18,800	115.7%	10,712	103.1%	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	2,211	4,000	55.2%	1,920	15.1%	2,027
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TOTALS	931,135	1,297,994	71.7%	892,334	4.3%	1,256,130
CHANGE IN NET ASSETS	-259,673	35,706	71.7%	-200,581	4.3%	90,573
FUND BALANCE	711,687	1,007,066				971,360