

11/19/2025

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF OCTOBER 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	4,991,761	7,409,314	67.3%	3,133,011	59.3%	6,815,304
State Governmental Sources	400,534	2,393,685	16.7%	840,874	-52.3%	2,369,217
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	3,224,531	5,554,604	58.0%	2,626,107	22.7%	5,168,422
Sales and Service	371,205	935,450	39.6%	316,479	17.2%	995,539
Facilities Revenue	10,087	36,625	27.5%	9,852	2.3%	45,861
Investment Revenue	209,604	450,000	46.5%	245,503	-14.6%	531,391
Other Revenues	-53,948	4,000	348.7%	7,031	867.2%	19,633
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TOTALS	9,153,776	16,784,178	54.5%	7,178,860	27.5%	15,946,217
Expenditures						
Salaries	3,405,684	10,742,422	31.7%	2,836,822	20.0%	10,072,892
Employee Benefits	764,845	2,220,342	34.4%	747,444	2.3%	2,083,775
Contractual Services	368,533	1,344,930	27.4%	661,874	-44.3%	1,306,782
General Materials and Supplies	281,895	747,760	37.7%	276,706	1.8%	637,816
Conference & Meeting	77,427	434,725	17.8%	120,731	-35.8%	326,874
Fixed Charges	73,606	170,860	43.0%	69,009	6.6%	164,505
Utilities	61,280	472,100	12.9%	-14,212	531.1%	411,967
Capital Outlay						
Other Expenditures	431,087	812,200	53.0%	393,432	9.5%	961,026
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TOTALS	5,464,361	16,945,339	32.2%	5,091,807	7.3%	15,965,641
Transfers						
Transfers to Other Funds		373,914				352,000
Transfers From Other Funds		-132,826				
INDIRECT COST RECOVERY	-2,340	-9,797	23.8	-2,638	23.8	-27,781
CHANGE IN NET ASSETS	3,691,755	-392,452	-1.0	2,089,691	23.8	-343,641
FUND BALANCE	15,803,485	11,719,278				12,111,730

11/19/2025

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF OCTOBER 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	4,459,418	6,629,389	67.2%	2,791,081	59.7%	6,080,398
State Governmental Sources	356,475	2,149,012	16.5%	759,156	-53.0%	2,126,931
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	2,923,239	5,039,254	58.0%	2,378,953	22.8%	4,680,571
Sales and Service	371,205	935,450	39.6%	316,479	17.2%	995,539
Facilities Revenue						5,000
Investment Revenue	209,604	450,000	46.5%	245,503	-14.6%	527,208
Other Revenues	-54,378	3,000	812.6%	2,040	764.4%	9,391
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TOTALS	8,265,566	15,206,605	54.3%	6,493,215	27.3%	14,425,888
Expenditures						
Salaries	3,122,892	9,909,850	31.5%	2,590,605	20.5%	9,290,857
Employee Benefits	666,045	1,941,290	34.3%	649,805	2.5%	1,804,605
Contractual Services	325,472	1,232,680	26.4%	635,461	-48.7%	1,173,447
General Materials and Supplies	253,267	638,200	39.6%	239,796	5.6%	541,132
Conference & Meeting	77,346	434,225	17.8%	120,731	-35.9%	326,687
Fixed Charges	73,606	170,860	43.0%	69,009	6.6%	164,505
Utilities	814	4,500	18.1%	968	-15.8%	3,016
Capital Outlay						
Other Expenditures	431,087	812,200	53.0%	393,432	9.5%	961,006
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TOTALS	4,950,531	15,143,805	32.6%	4,699,810	5.3%	14,265,259
Transfers						
Transfers to Other Funds		373,914				352,000
INDIRECT COST RECOVERY	-2,340	-9,797	23.8	-2,638	23.8	-27,781
CHANGE IN NET ASSETS	3,317,374	-301,317	-6	1,796,043	23.8	-163,589
FUND BALANCE	15,227,971	11,609,280				11,910,597

11/19/2025

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF OCTOBER 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	532,342	779,925	68.2%	341,929	55.6%	734,906
State Governmental Sources	44,058	244,673	18.0%	81,717	-46.0%	242,285
Student Tuition and Fees	301,291	515,350	58.4%	247,153	21.9%	487,851
Facilities Revenue	10,087	36,625	27.5%	9,852	2.3%	40,861
Investment Revenue						4,183
Other Revenues	429	1,000	42.9%	4,990	-91.3%	10,241
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TOTALS	888,210	1,577,573	56.3%	685,645	29.5%	1,520,329
Expenditures						
Salaries	282,792	832,572	33.9%	246,216	14.8%	782,035
Employee Benefits	98,800	279,052	35.4%	97,638	1.1%	279,169
Contractual Services	43,061	112,250	38.3%	26,413	63.0%	133,335
General Materials and Supplies	28,627	109,560	26.1%	36,909	-22.4%	96,684
Conference & Meeting	81	500	16.2%		16.2%	186
Utilities	60,466	467,600	12.9%	-15,180	498.3%	408,951
Other Expenditures						19
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TOTALS	513,829	1,801,534	28.5%	391,997	31.0%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	374,380	-91,135		293,647		-180,052
FUND BALANCE	575,513	109,997				201,132

11/19/2025

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

PAGE 4

<u>OPERATION &amp; 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	33,232			78,286	-57.5%	213,997
Other Revenues		3,300,000	0.0%	294,134		297,987
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TOTALS	33,232	8,630,000	.3%	372,421	-91.0%	511,984
Expenditures						
Contractual Services	3,723	50,000	7.4%	24,290	-84.6%	198,819
General Materials and Supplies	117,013	306,500	38.1%	74,328	57.4%	302,723
Conference & Meeting						141
Fixed Charges	2,808				0.0%	
Capital Outlay	261,865	6,956,000	3.7%	1,671,844	-84.3%	4,396,809
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TOTALS	385,410	7,312,500	5.2%	1,770,464	-78.2%	4,898,494
Transfers						
Transfers to Other Funds				461,500		2,442,421
Transfers From Other Funds				-461,500		-2,442,421
CHANGE IN NET ASSETS	-352,178	1,317,500		-1,398,042		-4,386,509
FUND BALANCE	-45,800	1,623,877				306,377

11/19/2025

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF OCTOBER 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	1,404,930	1,998,384	70.3%	964,275	45.7%	2,003,698
Investment Revenue		20,000	0.0%			21,395
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TOTALS	1,404,930	2,018,384	69.6%	964,275	45.7%	2,025,094
Expenditures						
Contractual Services	60	2,200	2.7%	855	-92.9%	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	84,941	2,001,362	4.2%	115,137	-26.2%	1,974,968
CHANGE IN NET ASSETS	1,319,989	17,022	4.2%	849,138	-26.2%	50,126
FUND BALANCE	2,379,540	1,076,573				1,059,551

11/19/2025

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF OCTOBER 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	341,099	556,364	61.3%	264,306	29.0%	527,985
Sales and Service	431,113	1,231,147	35.0%	147,627	192.0%	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	879,475	3,013,845	29.1%	931,065	-5.5%	2,714,236
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TOTALS	1,715,867	4,871,356	35.2%	1,375,459	24.7%	3,738,587
Expenditures						
Salaries	88,394	320,300	27.6%	92,883	-4.8%	292,886
Employee Benefits	19,019	51,043	37.2%	18,991	.1%	48,956
Contractual Services	931,761	3,307,204	28.1%	982,682	-5.1%	3,093,713
General Materials and Supplies	405,169	1,075,265	37.6%	147,423	174.8%	319,838
Conference & Meeting	46,301	217,336	21.3%	67,773	-31.6%	186,301
Fixed Charges	34,346	82,250	41.7%	38,766	-11.4%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	858				0.0%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	1,525,851	5,099,398	29.9%	1,349,054	13.1%	4,028,732
Transfers						
Transfers to Other Funds	700					1,475
Transfers From Other Funds		-193,197				-352,000
CHANGE IN NET ASSETS	189,315	-34,845	-.3	26,404		60,380
FUND BALANCE	755,768	531,608				566,453

11/19/2025

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

PAGE 7

<u>RESTRICTED PURPOSES 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						
State Governmental Sources	347,875	4,286,709	8.1%	484,321	-28.1%	4,309,651
Federal Governmental Sources	1,472,668	3,805,466	38.7%	442,624	232.7%	4,099,583
Other Revenues	16,040	63,759	25.1%	21,334	-24.8%	94,151
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TOTALS	1,836,585	8,155,934	22.5%	948,280	93.6%	8,503,386
Expenditures						
Salaries	279,018	938,437	29.7%	313,526	-11.0%	957,109
Employee Benefits	50,680	3,121,720	1.6%	74,402	-31.8%	3,153,385
Contractual Services	35,574	101,929	34.9%	126,690	-71.9%	201,760
General Materials and Supplies	42,936	259,730	16.5%	37,743	13.7%	152,024
Conference & Meeting	20,314	51,336	39.5%	20,933	-2.9%	79,354
Fixed Charges	2,500			4,558	-45.1%	8,798
Utilities				152		228
Capital Outlay	35			125,733	-99.9%	137,259
Other Expenditures	1,834,820	3,745,995	48.9%	2,209,298	-16.9%	3,795,846
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TOTALS	2,265,880	8,219,147	27.5%	2,913,037	-22.2%	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		9,797		2,088		27,231
CHANGE IN NET ASSETS	-431,635	-25,119	-6.1	-1,967,396		-10,160
FUND BALANCE	-372,318	34,197				59,316

11/19/2025

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

PAGE 8

<u>WORKING CASH 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						
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



11/19/2025

SAUK VALLEY COMMUNITY COLLEGE  
REVENUES, EXPENDITURES, AND TRANSFERS  
AS OF OCTOBER 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						2,336
Investment Revenue						3,158
Other Revenues	30,989	44,200	70.1%	27,092	14.3%	70,921
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TOTALS	30,989	44,200	70.1%	27,092	14.3%	76,415
Expenditures						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	11,979	18,700	64.0%	4,318	177.4%	10,026
Conference & Meeting	3,062	16,200	18.9%	5,748	-46.7%	38,100
Fixed Charges	600	400	150.0%		150.0%	
Other Expenditures	147			123	19.1%	1,205
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TOTALS	18,289	39,300	46.5%	12,190	50.0%	53,332
Transfers						
Transfers From Other Funds	-700					-1,475
CHANGE IN NET ASSETS	13,399	4,900		14,902		24,557
FUND BALANCE	167,845	159,346				154,446

11/19/2025

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

PAGE 10

<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	43,349	63,500	68.2%	30,903	40.2%	63,013
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TOTALS	43,349	63,500	68.2%	30,903	40.2%	63,013
Expenditures						
Contractual Services	12,000	62,000	19.3%	33,000	-63.6%	53,500
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TOTALS	12,000	62,000	19.3%	33,000	-63.6%	53,500
CHANGE IN NET ASSETS	31,349	1,500	19.3%	-2,096	-63.6%	9,513
FUND BALANCE	48,109	18,260				16,760

11/19/2025

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

PAGE 11

<u>LIABILITY, PROTECTION &amp; 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	895,202	1,283,700	69.7%	625,604	43.0%	1,288,299
Investment Revenue	16,347	50,000	32.7%	18,745	-12.7%	58,404
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TOTALS	911,550	1,333,700	68.3%	644,349	41.4%	1,346,704
Expenditures						
Salaries	152,842	467,982	32.6%	145,885	4.7%	438,267
Employee Benefits	37,196	305,062	12.1%	36,515	1.8%	297,249
Contractual Services	107,128	279,825	38.2%	177,114	-39.5%	316,631
General Materials and Supplies	9,301	18,800	49.4%	8,772	6.0%	11,010
Conference & Meeting		11,650	0.0%	7,845		7,875
Fixed Charges	205,705	210,675	97.6%	183,180	12.3%	183,353
Utilities	1,728	4,000	43.2%	1,481	16.7%	2,027
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TOTALS	513,901	1,297,994	39.5%	560,793	-8.3%	1,256,414
CHANGE IN NET ASSETS	397,648	35,706	39.5%	83,556	-8.3%	90,289
FUND BALANCE	1,368,725	1,006,782				971,076