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

OPERATING FUNDS	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources	3,690,708	7,833,490	47.1%	3,450,376	6.9%	7,380,529
State Governmental Sources	891,589	2,406,434	37.0%	729,721	22.1%	2,463,068
Federal Governmental Sources		500	0.0%			700
Student Tuition and Fees	3,681,392	6,375,556	57.7%	3,225,581	14.1%	5,610,889
Sales and Service	289,266	990,500	29.2%	371,294	-22.0%	959,762
Facilities Revenue	11,085	39,125	28.3%	10,087	9.8%	38,098
Investment Revenue	-11,670	300,000	-3.8%	226,184	105.1%	293,754
Other Revenues	9,185	4,000	229.6%	5,052	81.8%	37,267
TOTALS	8,561,557	17,949,605	47.7%	8,018,298	6.7%	16,784,072
Expenditures						
Salaries	3,056,062	11,071,035	27.6%	2,977,180	2.6%	10,654,442
Employee Benefits	815,859	2,224,895	36.6%	764,344	6.7%	2,085,155
Contractual Services	430,240	1,605,515	26.8%	463,634	-7.2%	1,395,284
General Materials and Supplies	337,852	866,086	39.0%	313,781	7.6%	821,107
Conference & Meeting	84,599	548,300	15.4%	95,282	-11.2%	382,834
Fixed Charges	74,050	187,720	39.4%	73,981	%	185,276
Utilities	106,549	420,600	25.3%	89,106	19.5%	433,292
Capital Outlay	15,777				0.0%	92,898
Other Expenditures	436,813	903,100	48.3%	431,087	1.3%	974,169
TOTALS	5,357,803	17,827,251	30.0%	5,208,399	2.8%	17,024,461
Transfers						
Transfers to Other Funds	150	163,113				285,000
Transfers From Other Funds		-40,000				
INDIRECT COST RECOVERY	-1,180	-6,481	18.2	-13,054	18.2	-98,736
CHANGE IN NET ASSETS	3,204,783	5,722	-.8	2,822,953	18.2	-426,653
FUND BALANCE	14,901,356	11,702,295				11,696,573

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

EDUCATION FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources	3,292,313	6,987,805	47.1%	3,082,415	6.8%	6,588,462
State Governmental Sources	750,945	2,161,564	34.7%	652,194	15.1%	2,215,289
Federal Governmental Sources		500	0.0%			700
Student Tuition and Fees	3,339,352	5,775,836	57.8%	2,924,289	14.1%	5,084,206
Sales and Service	289,266	990,500	29.2%	371,294	-22.0%	959,762
Investment Revenue	-11,670	300,000	-3.8%	226,184	105.1%	293,358
Other Revenues	8,588	3,000	286.2%	4,622	85.7%	25,079
TOTALS	7,668,795	16,219,205	47.2%	7,261,000	5.6%	15,166,858
Expenditures						
Salaries	2,779,855	10,220,853	27.2%	2,709,166	2.6%	9,827,886
Employee Benefits	722,845	1,955,293	36.9%	665,543	8.6%	1,815,323
Contractual Services	396,340	1,488,265	26.6%	420,573	-5.7%	1,257,765
General Materials and Supplies	302,532	753,126	40.1%	285,098	6.1%	720,695
Conference & Meeting	84,599	547,800	15.4%	95,201	-11.1%	382,633
Fixed Charges	74,050	187,720	39.4%	73,981	%	185,276
Utilities	401	2,000	20.0%	814	-50.7%	2,404
Capital Outlay	15,777				0.0%	87,410
Other Expenditures	436,813	903,100	48.3%	431,087	1.3%	974,169
TOTALS	4,813,214	16,058,157	29.9%	4,681,466	2.8%	15,253,564
Transfers						
Transfers to Other Funds	150	163,113				285,000
INDIRECT COST RECOVERY	-1,180	-6,481	18.2	-13,054	18.2	-98,736
CHANGE IN NET ASSETS	2,856,610	4,416	-.6	2,592,588	18.2	-272,969
FUND BALANCE	14,505,734	11,653,539				11,649,123

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

OPERATION AND MAINTENANCE FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources	398,395	845,685	47.1%	367,961	8.2%	792,067
State Governmental Sources	140,643	244,870	57.4%	77,527	81.4%	247,779
Student Tuition and Fees	342,040	599,720	57.0%	301,291	13.5%	526,683
Facilities Revenue	11,085	39,125	28.3%	10,087	9.8%	38,098
Investment Revenue						395
Other Revenues	596	1,000	59.6%	429	38.9%	12,188
TOTALS	892,761	1,730,400	51.5%	757,297	17.8%	1,617,213
Expenditures						
Salaries	276,206	850,182	32.4%	268,014	3.0%	826,555
Employee Benefits	93,013	269,602	34.5%	98,800	-5.8%	269,831
Contractual Services	33,900	117,250	28.9%	43,061	-21.2%	137,518
General Materials and Supplies	35,320	112,960	31.2%	28,682	23.1%	100,411
Conference & Meeting		500	0.0%	81		200
Utilities	106,147	418,600	25.3%	88,292	20.2%	430,888
Capital Outlay						5,488
TOTALS	544,588	1,769,094	30.7%	526,932	3.3%	1,770,896
Transfers						
Transfers From Other Funds		-40,000				
CHANGE IN NET ASSETS	348,172	1,306		230,364		-153,683
FUND BALANCE	395,622	48,755				47,449

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

OPERATION & MAINTENANCE- RESTRICTED	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources						
State Governmental Sources						
Investment Revenue	48,756	100,000	48.7%	35,268	38.2%	143,098
Other Revenues		3,300,000	0.0%			239,178
TOTALS	48,756	3,400,000	1.4%	35,268	38.2%	382,276
Expenditures						
Contractual Services	15,250			3,723	309.6%	248,834
General Materials and Supplies	58,255	272,000	21.4%	132,684	-56.0%	252,831
Conference & Meeting						-703
Fixed Charges				2,808		2,808
Capital Outlay	487,643	6,210,410	7.8%	281,147	73.4%	1,439,534
TOTALS	561,148	6,482,410	8.6%	420,363	33.4%	1,943,304
Transfers						
Transfers to Other Funds				305,654		305,654
Transfers From Other Funds				-305,654		-5,201,009
CHANGE IN NET ASSETS	-512,392	-3,082,410		-385,095		3,334,327
FUND BALANCE	3,100,709	530,692				3,613,102

BOND AND INTEREST FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources	969,751	1,997,606	48.5%	971,117	-.1%	2,005,713
Investment Revenue		15,000	0.0%			24,832
TOTALS	969,751	2,012,606	48.1%	971,117	-.1%	2,030,545
Expenditures						
Contractual Services	1,618	5,000	32.3%	60	596.9%	-1,315
General Materials and Supplies				300		600
Fixed Charges	53,803	2,199,104	2.4%	84,581	-36.3%	2,001,611
TOTALS	55,421	2,204,104	2.5%	84,941	-34.7%	2,000,896
Transfers						
Transfers From Other Funds						-196,680
CHANGE IN NET ASSETS	914,329	-191,498		886,176		226,330
FUND BALANCE	2,200,211	1,094,383				1,285,881

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

AUXILIARY ENTERPRISES FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Student Tuition and Fees	448,624	765,182	58.6%	341,099	31.5%	592,799
Sales and Service	595,138	1,197,168	49.7%	551,545	7.9%	1,107,482
Facilities Revenue	37,800	139,600	27.0%	64,104	-41.0%	101,904
Investment Revenue	60			75	-20.0%	19,717
Other Revenues	969,427	3,282,800	29.5%	879,475	10.2%	2,939,812
TOTALS	2,051,049	5,384,750	38.0%	1,836,299	11.6%	4,761,715
Expenditures						
Salaries	87,766	295,033	29.7%	86,272	1.7%	267,507
Employee Benefits	10,831	37,539	28.8%	19,007	-43.0%	34,813
Contractual Services	1,014,027	3,575,780	28.3%	997,971	1.6%	3,141,525
General Materials and Supplies	490,854	1,031,081	47.6%	460,451	6.6%	1,018,073
Conference & Meeting	68,200	274,606	24.8%	57,542	18.5%	281,007
Fixed Charges	35,686	167,600	21.2%	34,346	3.9%	104,917
Capital Outlay		6,000	0.0%			12,585
Other Expenditures	897			858	4.5%	2,183
Provision for Contingencies		40,000	0.0%			
TOTALS	1,708,264	5,427,639	31.4%	1,656,451	3.1%	4,862,614
Transfers						
Transfers to Other Funds	1,200			700	71.4	3,392
Transfers From Other Funds		-123,113				-285,567
CHANGE IN NET ASSETS	341,585	80,224	-.9	179,147		181,276
FUND BALANCE	1,089,314	827,953				747,729

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

RESTRICTED PURPOSES FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
State Governmental Sources	580,580	7,034,566	8.2%	347,875	66.8%	5,422,508
Federal Governmental Sources	2,038,286	4,441,348	45.8%	1,472,668	38.4%	4,165,524
Investment Revenue						376
Other Revenues	2,044	63,645	3.2%	16,040	-87.2%	91,140
TOTALS	2,620,911	11,539,559	22.7%	1,836,585	42.7%	9,679,549
Expenditures						
Salaries	307,872	769,401	40.0%	258,267	19.2%	980,130
Employee Benefits	75,847	6,162,450	1.2%	50,602	49.8%	4,019,457
Contractual Services	44,806	81,858	54.7%	22,143	102.3%	118,934
General Materials and Supplies	32,891	107,431	30.6%	44,278	-25.7%	220,293
Conference & Meeting	22,229	55,770	39.8%	21,926	1.3%	69,953
Fixed Charges				2,500		5,750
Capital Outlay				35		237,340
Other Expenditures	1,649,851	4,356,168	37.8%	1,834,820	-10.0%	3,939,051
TOTALS	2,133,498	11,533,078	18.5%	2,234,575	-4.5%	9,590,910
Transfers						
Transfers to Other Funds	31,250			250	400.0	31,977
Transfers From Other Funds	-31,250			-250	400.0	-31,977
INDIRECT COST EXPENSE	1,180	6,481	18.2	2,340	-49.5	5,665
INDIRECT COST EXPENSE				10,714		93,070
CHANGE IN NET ASSETS	486,232		18.2	-411,045		-10,096
FUND BALANCE	531,983	45,751				45,751

REVENUES, EXPENDITURES, AND TRANSFERS
AS OF OCTOBER 31

WORKING CASH FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources						6,149,944
Investment Revenue	2,331	100,000	2.3%		2.3%	97,329
TOTALS	2,331	100,000	2.3%		2.3%	6,247,273
Expenditures						
Contractual Services						148,440
TOTALS						148,440
Transfers						
Transfers to Other Funds						5,092,036
CHANGE IN NET ASSETS	2,331	100,000				1,006,797
FUND BALANCE	3,539,074	3,636,742				3,536,742

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

TRUST AND AGENCY FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Investment Revenue						2,630
Other Revenues	39,276	58,100	67.6%	30,989	26.7%	80,186
TOTALS	39,276	58,100	67.6%	30,989	26.7%	82,816
Expenditures						
Salaries	3,511				0.0%	
Employee Benefits	91				0.0%	
Contractual Services	149	5,000	3.0%	2,500	-94.0%	5,000
General Materials and Supplies	10,766	5,500	195.7%	12,076	-10.8%	32,355
Conference & Meeting	2,197	48,500	4.5%	3,629	-39.4%	47,650
Fixed Charges	1,287			600	114.5%	7,977
Other Expenditures				147		147
TOTALS	18,004	59,000	30.5%	18,953	-5.0%	93,131
Transfers						
Transfers to Other Funds	1,487					
Transfers From Other Funds	-2,837			-700		-2,825
CHANGE IN NET ASSETS	22,621	-900		12,735		-7,490
FUND BALANCE	169,577	146,056				146,956

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

AUDIT FUND	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources	31,801	68,000	46.7%	29,962	6.1%	63,834
TOTALS	31,801	68,000	46.7%	29,962	6.1%	63,834
Expenditures						
Contractual Services	15,500	65,700	23.5%	12,000	29.1%	62,000
TOTALS	15,500	65,700	23.5%	12,000	29.1%	62,000
CHANGE IN NET ASSETS	16,301	2,300	23.5%	17,962	29.1%	1,834
FUND BALANCE	34,896	20,894				18,594

LIABILITY, PROTECTION & SETTLEMENT	2026-2027 YTD	2026-2027 Budget	YTD / Budget %	2025-2026 YTD	YTD % Chng fm Prev Yr	2025-2026 Total
Revenues						
Local Governmental Sources	647,821	1,352,275	47.9%	618,773	4.6%	1,309,013
Investment Revenue	17,462	30,000	58.2%	16,347	6.8%	46,486
Other Revenues						8,000
TOTALS	665,283	1,382,275	48.1%	635,120	4.7%	1,363,499
Expenditures						
Salaries	147,854	455,133	32.4%	152,842	-3.2%	433,643
Employee Benefits	31,621	321,008	9.8%	37,196	-14.9%	300,931
Contractual Services	27,265	559,200	4.8%	107,128	-74.5%	407,251
General Materials and Supplies	1,836	12,750	14.4%	9,318	-80.3%	33,872
Conference & Meeting	780	32,600	2.3%		2.3%	6,896
Fixed Charges	205,636	227,500	90.3%	206,905	-.6%	206,905
Utilities	1,398	4,000	34.9%	1,728	-19.1%	2,414
Capital Outlay						8,000
TOTALS	416,392	1,612,191	25.8%	515,118	-19.1%	1,399,914
CHANGE IN NET ASSETS	248,890	-229,916	25.8%	120,002	-19.1%	-36,414
FUND BALANCE	1,183,836	705,029				934,945