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

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<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	4,529,652	7,409,314	61.1%	2,398,582	88.8%	6,815,304
State Governmental Sources	-109,047	2,393,685	-4.5%	520,331	120.9%	2,369,217
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	2,772,406	5,554,604	49.9%	2,605,753	6.4%	5,168,422
Sales and Service	355,734	935,450	38.0%	274,991	29.3%	995,539
Facilities Revenue	9,627	36,625	26.2%	9,852	-2.2%	45,861
Investment Revenue	77,593	450,000	17.2%	318,057	-75.6%	531,391
Other Revenues	-55,472	4,000	386.8%	6,490	954.6%	19,633
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TOTALS	7,580,496	16,784,178	45.1%	6,134,060	23.5%	15,946,217
Expenditures						
Salaries	2,615,856	10,742,422	24.3%	2,082,217	25.6%	10,072,892
Employee Benefits	598,848	2,220,342	26.9%	577,621	3.6%	2,083,775
Contractual Services	324,405	1,344,930	24.1%	364,964	-11.1%	1,306,782
General Materials and Supplies	207,645	747,760	27.7%	232,314	-10.6%	637,816
Conference & Meeting	41,988	434,725	9.6%	80,476	-47.8%	326,874
Fixed Charges	58,090	170,860	34.0%	28,831	101.4%	164,505
Utilities	23,260	472,100	4.9%	-44,452	152.3%	411,967
Capital Outlay						
Other Expenditures	380,509	812,200	46.8%	376,888	.9%	961,026
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TOTALS	4,250,605	16,945,339	25.0%	3,698,861	14.9%	15,965,641
Transfers						
Transfers to Other Funds		373,914				352,000
Transfers From Other Funds		-132,826				
INDIRECT COST RECOVERY		-9,797		-2,638		-27,781
CHANGE IN NET ASSETS	3,329,891	-392,452		2,437,836		-343,641
FUND BALANCE	15,441,621	11,719,278				12,111,730

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<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	4,046,588	6,629,389	61.0%	2,136,807	89.3%	6,080,398
State Governmental Sources	-97,051	2,149,012	-4.5%	473,873	120.4%	2,126,931
Federal Governmental Sources		500	0.0%			848
Student Tuition and Fees	2,512,832	5,039,254	49.8%	2,359,444	6.5%	4,680,571
Sales and Service	355,734	935,450	38.0%	274,991	29.3%	995,539
Facilities Revenue						5,000
Investment Revenue	77,593	450,000	17.2%	318,057	-75.6%	527,208
Other Revenues	-55,901	3,000	863.3%	2,028	856.3%	9,391
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TOTALS	6,839,795	15,206,605	44.9%	5,565,203	22.9%	14,425,888
Expenditures						
Salaries	2,396,640	9,909,850	24.1%	1,894,238	26.5%	9,290,857
Employee Benefits	522,023	1,941,290	26.8%	502,167	3.9%	1,804,605
Contractual Services	285,811	1,232,680	23.1%	338,632	-15.6%	1,173,447
General Materials and Supplies	185,920	638,200	29.1%	203,205	-8.5%	541,132
Conference & Meeting	41,907	434,225	9.6%	80,476	-47.9%	326,687
Fixed Charges	58,090	170,860	34.0%	28,831	101.4%	164,505
Utilities	528	4,500	11.7%	784	-32.5%	3,016
Capital Outlay						
Other Expenditures	380,509	812,200	46.8%	376,888	.9%	961,006
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TOTALS	3,871,432	15,143,805	25.5%	3,425,225	13.0%	14,265,259
Transfers						
Transfers to Other Funds		373,914				352,000
INDIRECT COST RECOVERY		-9,797		-2,638		-27,781
CHANGE IN NET ASSETS	2,968,363	-301,317		2,142,615		-163,589
FUND BALANCE	14,878,960	11,609,280				11,910,597

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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>
Revenues						
Local Governmental Sources	483,064	779,925	61.9%	261,774	84.5%	734,906
State Governmental Sources	-11,995	244,673	-4.9%	46,458	125.8%	242,285
Student Tuition and Fees	259,573	515,350	50.3%	246,309	5.3%	487,851
Facilities Revenue	9,627	36,625	26.2%	9,852	-2.2%	40,861
Investment Revenue						4,183
Other Revenues	429	1,000	42.9%	4,462	-90.3%	10,241
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TOTALS	740,700	1,577,573	46.9%	568,857	30.2%	1,520,329
Expenditures						
Salaries	219,215	832,572	26.3%	187,978	16.6%	782,035
Employee Benefits	76,825	279,052	27.5%	75,453	1.8%	279,169
Contractual Services	38,594	112,250	34.3%	26,331	46.5%	133,335
General Materials and Supplies	21,724	109,560	19.8%	29,108	-25.3%	96,684
Conference & Meeting	81	500	16.2%		16.2%	186
Utilities	22,731	467,600	4.8%	-45,237	150.2%	408,951
Other Expenditures						19
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TOTALS	379,172	1,801,534	21.0%	273,636	38.5%	1,700,382
Transfers						
Transfers From Other Funds		-132,826				
CHANGE IN NET ASSETS	361,527	-91,135		295,221		-180,052
FUND BALANCE	562,660	109,997				201,132

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<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	9,926			62,047	-84.0%	213,997
Other Revenues		3,300,000	0.0%	293,984		297,987
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TOTALS	9,926	8,630,000	.1%	356,031	-97.2%	511,984
Expenditures						
Contractual Services	3,723	50,000	7.4%	6,909	-46.1%	198,819
General Materials and Supplies	60,399	306,500	19.7%	64,104	-5.7%	302,723
Conference & Meeting						141
Fixed Charges	2,808				0.0%	
Capital Outlay	139,581	6,956,000	2.0%	1,504,493	-90.7%	4,396,809
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TOTALS	206,512	7,312,500	2.8%	1,575,506	-86.8%	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	-196,586	1,317,500		-1,219,474		-4,386,509
FUND BALANCE	109,791	1,623,877				306,377

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<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	1,275,050	1,998,384	63.8%	738,297	72.7%	2,003,698
Investment Revenue		20,000	0.0%			21,395
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TOTALS	1,275,050	2,018,384	63.1%	738,297	72.7%	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	1,190,109	17,022	4.2%	623,160	-26.2%	50,126
FUND BALANCE	2,249,660	1,076,573				1,059,551

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<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	293,031	556,364	52.6%	263,168	11.3%	527,985
Sales and Service	354,625	1,231,147	28.8%	97,702	262.9%	412,238
Facilities Revenue	37,800	70,000	54.0%	32,400	16.6%	59,400
Investment Revenue	75			60	25.0%	24,726
Other Revenues	675,220	3,013,845	22.4%	715,939	-5.6%	2,714,236
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TOTALS	1,360,752	4,871,356	27.9%	1,109,270	22.6%	3,738,587
Expenditures						
Salaries	56,844	320,300	17.7%	63,657	-10.7%	292,886
Employee Benefits	14,383	51,043	28.1%	15,108	-4.8%	48,956
Contractual Services	703,735	3,307,204	21.2%	730,356	-3.6%	3,093,713
General Materials and Supplies	69,762	1,075,265	6.4%	100,979	-30.9%	319,838
Conference & Meeting	25,569	217,336	11.7%	35,446	-27.8%	186,301
Fixed Charges	25,989	82,250	31.6%	26,566	-2.1%	86,303
Utilities				535		535
Capital Outlay		6,000	0.0%			
Other Expenditures	376				0.0%	198
Provision for Contingencies		40,000	0.0%			
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TOTALS	896,661	5,099,398	17.5%	972,649	-7.8%	4,028,732
Transfers						
Transfers to Other Funds	700					1,475
Transfers From Other Funds		-193,197				-352,000
CHANGE IN NET ASSETS	463,390	-34,845	-.3	136,620		60,380
FUND BALANCE	1,029,844	531,608				566,453

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<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	132,990	4,286,709	3.1%	220,056	-39.5%	4,309,651
Federal Governmental Sources	60,979	3,805,466	1.6%	396,056	-84.6%	4,099,583
Other Revenues	11,965	63,759	18.7%	-37,100	132.2%	94,151
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TOTALS	205,936	8,155,934	2.5%	579,012	-64.4%	8,503,386
Expenditures						
Salaries	205,725	938,437	21.9%	237,695	-13.4%	957,109
Employee Benefits	37,453	3,121,720	1.2%	60,334	-37.9%	3,153,385
Contractual Services	33,702	101,929	33.0%	122,075	-72.3%	201,760
General Materials and Supplies	28,409	259,730	10.9%	21,142	34.3%	152,024
Conference & Meeting	13,736	51,336	26.7%	8,097	69.6%	79,354
Fixed Charges	2,500				0.0%	8,798
Utilities				114		228
Capital Outlay	35			125,733	-99.9%	137,259
Other Expenditures	691,757	3,745,995	18.4%	558,049	23.9%	3,795,846
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TOTALS	1,013,320	8,219,147	12.3%	1,133,241	-10.5%	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				550		550
INDIRECT COST EXPENSE		9,797		2,088		27,231
CHANGE IN NET ASSETS	-807,384	-25,119		-556,867		-10,160
FUND BALANCE	-748,067	34,197				59,316

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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		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						2,336
Investment Revenue						3,158
Other Revenues	10,922	44,200	24.7%	22,127	-50.6%	70,921
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TOTALS	10,922	44,200	24.7%	22,127	-50.6%	76,415
Expenditures						
Contractual Services	2,500	4,000	62.5%	2,000	25.0%	4,000
General Materials and Supplies	4,674	18,700	25.0%	2,734	70.9%	10,026
Conference & Meeting	1,158	16,200	7.1%	3,030	-61.7%	38,100
Fixed Charges	600	400	150.0%		150.0%	
Other Expenditures	121			23	409.9%	1,205
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TOTALS	9,054	39,300	23.0%	7,788	16.2%	53,332
Transfers						
Transfers From Other Funds	-700					-1,475
CHANGE IN NET ASSETS	2,567	4,900		14,338		24,557
FUND BALANCE	157,013	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	39,331	63,500	61.9%	23,659	66.2%	63,013
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TOTALS	39,331	63,500	61.9%	23,659	66.2%	63,013
Expenditures						
Contractual Services	12,000	62,000	19.3%		19.3%	53,500
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TOTALS	12,000	62,000	19.3%		19.3%	53,500
CHANGE IN NET ASSETS	27,331	1,500	19.3%	23,659	19.3%	9,513
FUND BALANCE	44,092	18,260				16,760

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<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	812,321	1,283,700	63.2%	478,952	69.6%	1,288,299
Investment Revenue	8,334	50,000	16.6%	14,238	-41.4%	58,404
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TOTALS	820,655	1,333,700	61.5%	493,190	66.4%	1,346,704
Expenditures						
Salaries	118,775	467,982	25.3%	114,911	3.3%	438,267
Employee Benefits	28,920	305,062	9.4%	28,910	%	297,249
Contractual Services	87,320	279,825	31.2%	152,330	-42.6%	316,631
General Materials and Supplies	5,159	18,800	27.4%	3,127	64.9%	11,010
Conference & Meeting		11,650	0.0%	1,781		7,875
Fixed Charges	205,675	210,675	97.6%	183,180	12.2%	183,353
Utilities	1,580	4,000	39.5%	1,422	11.1%	2,027
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TOTALS	447,431	1,297,994	34.4%	485,665	-7.8%	1,256,414
CHANGE IN NET ASSETS	373,224	35,706	34.4%	7,525	-7.8%	90,289
FUND BALANCE	1,344,301	1,006,782				971,076