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

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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	2,558,640			629,771	306.2%	6,815,304
State Governmental Sources				423,424		2,270,185
Federal Governmental Sources						848
Student Tuition and Fees	2,751,379			2,586,180	6.3%	5,172,125
Sales and Service	90,374			49,598	82.2%	995,443
Facilities Revenue	2,775			9,702	-71.4%	45,861
Investment Revenue	-19,525			213,339	109.1%	642,792
Other Revenues	-59,958			4,543	419.6%	19,633
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TOTALS	5,323,685			3,916,560	35.9%	15,962,194
Expenditures						
Salaries	1,847,107			982,890	87.9%	10,069,023
Employee Benefits	428,891			332,638	28.9%	2,259,639
Contractual Services	209,504			249,567	-16.0%	1,289,977
General Materials and Supplies	174,761			180,384	-3.1%	646,050
Conference & Meeting	33,364			48,349	-30.9%	326,064
Fixed Charges	43,620			14,648	197.7%	164,505
Utilities	10,108			-51,466	119.6%	411,967
Capital Outlay						
Other Expenditures	316,712			254,583	24.4%	942,816
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TOTALS	3,064,071			2,011,595	52.3%	16,110,045
Transfers						
Transfers to Other Funds						
INDIRECT COST RECOVERY				-550		-27,781
CHANGE IN NET ASSETS	2,259,614			1,905,514		-120,069
FUND BALANCE	14,192,303	11,932,689				11,932,689

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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	2,285,774			561,056	307.4%	6,080,398
State Governmental Sources				387,625		2,039,895
Federal Governmental Sources						848
Student Tuition and Fees	2,493,350			2,340,411	6.5%	4,684,274
Sales and Service	90,374			49,598	82.2%	995,443
Facilities Revenue						5,000
Investment Revenue	-19,525			213,339	109.1%	642,792
Other Revenues	-60,198			80	473.7%	9,391
	-----	-----	-----	-----	-----	-----
TOTALS	4,789,775			3,552,112	34.8%	14,458,043
Expenditures						
Salaries	1,691,141			882,121	91.7%	9,286,987
Employee Benefits	374,029			290,039	28.9%	1,966,014
Contractual Services	183,946			226,531	-18.8%	1,156,642
General Materials and Supplies	157,015			157,595	-.3%	549,633
Conference & Meeting	33,364			48,349	-30.9%	325,877
Fixed Charges	43,620			14,648	197.7%	164,505
Utilities	359			493	-27.1%	3,016
Capital Outlay						
Other Expenditures	316,712			254,583	24.4%	942,797
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TOTALS	2,800,189			1,874,362	49.3%	14,395,475
Transfers						
Transfers to Other Funds						
INDIRECT COST RECOVERY				-550		-27,781
CHANGE IN NET ASSETS	1,989,585			1,678,300		90,349
FUND BALANCE	13,822,397	11,832,811				11,832,811

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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	272,865			68,715	297.1%	734,906
State Governmental Sources				35,798		230,290
Student Tuition and Fees	258,029			245,768	4.9%	487,851
Facilities Revenue	2,775			9,702	-71.4%	40,861
Investment Revenue						
Other Revenues	239			4,462	-94.6%	10,241
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TOTALS	533,909			364,447	46.5%	1,504,151
Expenditures						
Salaries	155,966			100,768	54.7%	782,035
Employee Benefits	54,862			42,599	28.7%	293,624
Contractual Services	25,557			23,036	10.9%	133,335
General Materials and Supplies	17,746			22,789	-22.1%	96,417
Conference & Meeting						186
Utilities	9,748			-51,959	118.7%	408,951
Other Expenditures						19
	-----	-----	-----	-----	-----	-----
TOTALS	263,881			137,233	92.2%	1,714,570
CHANGE IN NET ASSETS	270,028			227,213	92.2%	-210,419
FUND BALANCE	369,906	99,878				99,878

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<u>OPERATION & 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						
State Governmental Sources						
Investment Revenue	4,469			34,757	-87.1%	194,836
Other Revenues						181,512
	-----	-----	-----	-----	-----	-----
TOTALS	4,469			34,757	-87.1%	376,349
Expenditures						
Contractual Services				6,099		198,819
General Materials and Supplies	41,849			42,141	-.6%	293,746
Conference & Meeting						141
Fixed Charges						
Capital Outlay	59,105			315,913	-81.2%	3,262,526
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TOTALS	100,955			364,153	-72.2%	3,755,234
Transfers						
Transfers to Other Funds						
Transfers From Other Funds						
CHANGE IN NET ASSETS	-96,485			-329,396		-3,378,885
FUND BALANCE	1,217,516	1,314,002				1,314,002

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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	720,124			194,265	270.6%	2,003,698
Investment Revenue						
	-----	-----	-----	-----	-----	-----
TOTALS	720,124			194,265	270.6%	2,003,698
Expenditures						
Contractual Services	60			825	-92.7%	825
General Materials and Supplies	300				0.0%	300
Fixed Charges	84,581			114,282	-25.9%	1,973,813
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TOTALS	84,941			115,107	-26.2%	1,974,938
CHANGE IN NET ASSETS	635,183			79,158	-26.2%	28,760
FUND BALANCE	1,673,368	1,038,185				1,038,185

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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	291,188			257,903	12.9%	524,282
Sales and Service	328,061			32,272	916.5%	412,238
Facilities Revenue	37,800			32,400	16.6%	59,400
Investment Revenue	30			60	-50.0%	150
Other Revenues	472,173			503,413	-6.2%	2,714,236
	-----	-----	-----	-----	-----	-----
TOTALS	1,129,253			826,049	36.7%	3,710,308
Expenditures						
Salaries	36,127			21,344	69.2%	292,886
Employee Benefits	10,145			8,102	25.2%	56,914
Contractual Services	455,073			466,723	-2.5%	3,061,545
General Materials and Supplies	41,550			54,915	-24.3%	319,194
Conference & Meeting	14,628			11,464	27.6%	186,301
Fixed Charges	19,689			18,600	5.8%	86,303
Utilities				535		535
Capital Outlay						
Other Expenditures						198
	-----	-----	-----	-----	-----	-----
TOTALS	577,215			581,685	-.7%	4,003,879
Transfers						
Transfers to Other Funds						1,475
Transfers From Other Funds						
CHANGE IN NET ASSETS	552,038			244,363		-295,046
FUND BALANCE	750,280	198,242				198,242

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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	732			78,568	-99.0%	1,466,426
Federal Governmental Sources	17,051			80,789	-78.8%	3,766,096
Other Revenues	18,785			-47,100	139.8%	87,262
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TOTALS	36,569			112,256	-67.4%	5,319,786
Expenditures						
Salaries	135,466			124,303	8.9%	960,979
Employee Benefits	25,889			34,897	-25.8%	196,526
Contractual Services	20,699			114,303	-81.8%	211,717
General Materials and Supplies	18,710			13,906	34.5%	137,921
Conference & Meeting	12,931			2,081	521.3%	78,129
Fixed Charges						8,798
Utilities				76		228
Capital Outlay	35			125,733	-99.9%	137,259
Other Expenditures	429,066			331,529	29.4%	3,913,738
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TOTALS	642,800			746,829	-13.9%	5,645,298
Transfers						
Transfers to Other Funds						50,135
Transfers From Other Funds						-50,135
INDIRECT COST EXPENSE				550		550
INDIRECT COST EXPENSE						27,231
CHANGE IN NET ASSETS	-606,230			-635,122		-353,293
FUND BALANCE	-944,247	-338,016				-338,016

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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						
INDIRECT COST EXPENSE	-----	-----	-----	-----	-----	-----
TOTALS						
Expenditures						
INDIRECT COST EXPENSE	-----	-----	-----	-----	-----	-----
TOTALS						
CHANGE IN NET ASSETS						
FUND BALANCE	2,452,197	2,452,197				2,452,197

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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
Other Revenues	10,065			7,147	40.8%	70,921
	-----	-----	-----	-----	-----	-----
TOTALS	10,065			7,147	40.8%	73,257
Expenditures						
Contractual Services				2,000		4,000
General Materials and Supplies	4,714			1,698	177.5%	10,026
Conference & Meeting	408			237	71.9%	38,100
Fixed Charges	600				0.0%	
Other Expenditures				12		1,205
	-----	-----	-----	-----	-----	-----
TOTALS	5,722			3,949	44.9%	53,332
Transfers						
Transfers From Other Funds						-1,475
CHANGE IN NET ASSETS	4,342			3,198		21,399
FUND BALANCE	155,630	151,288				151,288

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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	22,220			6,204	258.1%	63,013
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TOTALS	22,220			6,204	258.1%	63,013
Expenditures						
Contractual Services	12,000				0.0%	53,500
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TOTALS	12,000				0.0%	53,500
CHANGE IN NET ASSETS	10,220			6,204	0.0%	9,513
FUND BALANCE	26,981	16,760				16,760