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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>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	1,054,532			1,017,254	3.6%	7,380,529
State Governmental Sources	137,044			305,316	-55.1%	2,319,277
Federal Governmental Sources						704
Student Tuition and Fees	3,117,312			2,751,379	13.3%	5,610,889
Sales and Service	77,893			92,262	-15.5%	959,762
Facilities Revenue	3,435			2,775	23.7%	38,098
Investment Revenue	-59,515			86,700	168.6%	502,383
Other Revenues	-57,391			1,488	955.8%	36,893
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TOTALS	4,273,310			4,257,176	.3%	16,848,538
Expenditures						
Salaries	1,957,410			1,418,603	37.9%	10,652,705
Employee Benefits	481,428			428,390	12.3%	2,266,262
Contractual Services	237,073			221,934	6.8%	1,398,509
General Materials and Supplies	182,331			194,488	-6.2%	833,533
Conference & Meeting	34,332			46,613	-26.3%	382,895
Fixed Charges	43,800			43,620	.4%	185,276
Utilities	37,588			10,609	254.2%	433,292
Capital Outlay						94,272
Other Expenditures	287,698			316,594	-9.1%	869,759
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TOTALS	3,261,663			2,680,855	21.6%	17,116,509
Transfers						
Transfers to Other Funds						
Transfers From Other Funds						
INDIRECT COST RECOVERY						-71,917
CHANGE IN NET ASSETS	1,011,647			1,576,321		-196,052
FUND BALANCE	12,938,821	11,927,173				11,927,173

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<u>EDUCATION FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	940,699			908,770	3.5%	6,588,462
State Governmental Sources	68,522			271,731	-74.7%	2,086,573
Federal Governmental Sources						704
Student Tuition and Fees	2,821,864			2,493,350	13.1%	5,084,206
Sales and Service	77,893			92,262	-15.5%	959,762
Investment Revenue	-59,515			86,700	168.6%	502,383
Other Revenues	-57,840			1,248	732.1%	24,704
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TOTALS	3,791,622			3,854,063	-1.6%	15,246,796
Expenditures						
Salaries	1,793,838			1,277,415	40.4%	9,826,149
Employee Benefits	429,713			373,527	15.0%	1,982,200
Contractual Services	231,321			196,377	17.7%	1,260,990
General Materials and Supplies	163,343			176,717	-7.5%	733,121
Conference & Meeting	34,332			46,532	-26.2%	382,694
Fixed Charges	43,800			43,620	.4%	185,276
Utilities	167			359	-53.4%	2,404
Capital Outlay						88,784
Other Expenditures	287,698			316,594	-9.1%	869,759
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TOTALS	2,984,215			2,431,146	22.7%	15,331,382
Transfers						
Transfers to Other Funds						
INDIRECT COST RECOVERY						-71,917
CHANGE IN NET ASSETS	807,407			1,422,917		-12,668
FUND BALANCE	12,716,832	11,909,425				11,909,425

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<u>OPERATION AND MAINTENANCE FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	113,832			108,484	4.9%	792,067
State Governmental Sources	68,522			33,584	104.0%	232,704
Student Tuition and Fees	295,448			258,029	14.5%	526,683
Facilities Revenue	3,435			2,775	23.7%	38,098
Other Revenues	449			239	87.5%	12,188
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TOTALS	481,688			403,113	19.4%	1,601,742
Expenditures						
Salaries	163,571			141,187	15.8%	826,555
Employee Benefits	51,714			54,862	-5.7%	284,061
Contractual Services	5,752			25,557	-77.4%	137,518
General Materials and Supplies	18,988			17,770	6.8%	100,411
Conference & Meeting				81		200
Utilities	37,421			10,249	265.0%	430,888
Capital Outlay						5,488
	-----	-----	-----	-----	-----	-----
TOTALS	277,447			249,709	11.1%	1,785,126
Transfers						
Transfers From Other Funds						
CHANGE IN NET ASSETS	204,240			153,403		-183,383
FUND BALANCE	221,988	17,748				17,748

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<u>OPERATION & MAINTENANCE- RESTRICTED</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources						
State Governmental Sources						
Investment Revenue	22,757			18,318	24.2%	79,206
Other Revenues						
	-----	-----	-----	-----	-----	-----
TOTALS	22,757			18,318	24.2%	79,206
Expenditures						
Contractual Services	14,000				0.0%	8,801
General Materials and Supplies	16,052			41,849	-61.6%	247,036
Conference & Meeting						-703
Fixed Charges						2,808
Capital Outlay	515,696			59,105	772.5%	1,297,807
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TOTALS	545,749			100,955	440.5%	1,555,749
Transfers						
Transfers to Other Funds				305,453		305,654
Transfers From Other Funds				-305,453		-5,201,009
CHANGE IN NET ASSETS	-522,991			-82,636		3,418,811
FUND BALANCE	3,174,594	3,697,586				3,697,586

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<u>BOND AND INTEREST FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	277,023			286,311	-3.2%	2,005,713
Investment Revenue						
	-----	-----	-----	-----	-----	-----
TOTALS	277,023			286,311	-3.2%	2,005,713
Expenditures						
Contractual Services	518			60	763.5%	-1,315
General Materials and Supplies				300		600
Fixed Charges	53,803			84,581	-36.3%	2,001,611
	-----	-----	-----	-----	-----	-----
TOTALS	54,321			84,941	-36.0%	2,000,896
Transfers						
Transfers From Other Funds						-196,680
CHANGE IN NET ASSETS	222,702			201,370		201,497
FUND BALANCE	1,483,751	1,261,048				1,261,048

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<u>AUXILIARY ENTERPRISES FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Student Tuition and Fees	382,497			291,188	31.3%	592,799
Sales and Service	422,698			393,425	7.4%	1,107,482
Facilities Revenue	37,800			37,800	0.0%	101,904
Investment Revenue				30		150
Other Revenues	522,808			472,173	10.7%	2,934,662
	-----	-----	-----	-----	-----	-----
TOTALS	1,365,803			1,194,618	14.3%	4,736,998
Expenditures						
Salaries	32,838			34,006	-3.4%	267,507
Employee Benefits	4,854			10,133	-52.1%	41,237
Contractual Services	495,359			502,264	-1.3%	3,141,765
General Materials and Supplies	44,020			76,896	-42.7%	1,018,073
Conference & Meeting	8,215			16,824	-51.1%	281,007
Fixed Charges	19,930			19,689	1.2%	104,917
Capital Outlay						7,435
Other Expenditures	402				0.0%	2,183
Provision for Contingencies						
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TOTALS	605,622			659,815	-8.2%	4,864,127
Transfers						
Transfers to Other Funds						2,825
Transfers From Other Funds						
CHANGE IN NET ASSETS	760,181			534,803		-129,954
FUND BALANCE	1,196,680	436,498				436,498

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<u>RESTRICTED PURPOSES FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
State Governmental Sources				144,228		1,811,928
Federal Governmental Sources	168,858			-122,137	238.2%	3,583,927
Other Revenues				11,896		91,514
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TOTALS	168,858			33,987	396.8%	5,487,370
Expenditures						
Salaries	176,427			114,716	53.7%	981,866
Employee Benefits	44,710			24,980	78.9%	191,761
Contractual Services	31,981			20,699	54.5%	115,672
General Materials and Supplies	16,827			18,151	-7.3%	205,155
Conference & Meeting	7,702			13,351	-42.3%	69,892
Fixed Charges						5,750
Capital Outlay				35		237,375
Other Expenditures	49,887			429,184	-88.3%	3,969,662
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TOTALS	327,536			621,120	-47.2%	5,777,137
Transfers						
Transfers to Other Funds						31,977
Transfers From Other Funds						-31,977
INDIRECT COST EXPENSE						4,810
INDIRECT COST EXPENSE						67,107
CHANGE IN NET ASSETS	-158,677			-587,132		-361,685
FUND BALANCE	-464,515	-305,837				-305,837

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<u>WORKING CASH FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources						6,149,944
Investment Revenue						
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TOTALS						6,149,944
Expenditures						
Contractual Services						148,440
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TOTALS						148,440
Transfers						
Transfers to Other Funds						5,092,036
CHANGE IN NET ASSETS						909,468
FUND BALANCE	3,439,413	3,439,413				3,439,413

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<u>TRUST AND AGENCY FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Other Revenues	7,051			10,065	-29.9%	80,186
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TOTALS	7,051			10,065	-29.9%	80,186
Expenditures						
Contractual Services						5,000
General Materials and Supplies	6,647			4,809	38.2%	32,341
Conference & Meeting	353			452	-22.0%	47,650
Fixed Charges				600		7,977
Other Expenditures						147
	-----	-----	-----	-----	-----	-----
TOTALS	7,000			5,862	19.4%	93,117
Transfers						
Transfers to Other Funds	1,487					
Transfers From Other Funds	-1,487					-2,825
CHANGE IN NET ASSETS	50			4,202		-10,106
FUND BALANCE	144,391	144,340				144,340

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<u>AUDIT FUND</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	9,084			8,833	2.8%	63,834
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TOTALS	9,084			8,833	2.8%	63,834
Expenditures						
Contractual Services	10,500			12,000	-12.5%	62,000
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TOTALS	10,500			12,000	-12.5%	62,000
CHANGE IN NET ASSETS	-1,415			-3,166	-12.5%	1,834
FUND BALANCE	17,178	18,594				18,594

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<u>LIABILITY, PROTECTION & SETTLEMENT</u>	<u>2026-2027 YTD</u>	<u>2026-2027 Budget</u>	<u>YTD / Budget %</u>	<u>2025-2026 YTD</u>	<u>YTD % Chng fm Prev Yr</u>	<u>2025-2026 Total</u>
Revenues						
Local Governmental Sources	185,096			182,428	1.4%	1,309,013
Investment Revenue	8,584			8,334	3.0%	46,486
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TOTALS	193,681			190,762	1.5%	1,355,499
Expenditures						
Salaries	86,601			84,344	2.6%	433,643
Employee Benefits	18,482			20,631	-10.4%	104,655
Contractual Services	11,104			63,422	-82.4%	407,251
General Materials and Supplies	1,629			5,017	-67.5%	28,119
Conference & Meeting						6,896
Fixed Charges	198,560			205,675	-3.4%	206,905
Utilities	1,239			1,486	-16.6%	2,414
Capital Outlay						5,753
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TOTALS	317,617			380,578	-16.5%	1,195,639
CHANGE IN NET ASSETS	-123,936			-189,815	-16.5%	159,860
FUND BALANCE	1,007,284	1,131,220				1,131,220