

**Community College for Sioux Falls**  
**Operating Statement for Fiscal Year Ended June 30**

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>
<b>Total Credits Generated</b>	29,144	27,330	22,436	18,256	15,659	16,045	14,696
<b>Students Served</b>	2,802	2,557	2,106	1,791	1,571	1,526	1,397
<b>REVENUES</b>							
<b>Campus Tuition (net of HEFF)</b>							
USD	\$2,184,743	\$1,912,128	\$1,966,622	\$1,773,417	\$2,054,204	\$2,351,615	\$2,249,572
SDSU	\$2,838,547	\$2,894,828	\$2,791,448	\$2,358,538	\$1,627,519	\$1,414,674	\$1,189,769
DSU	\$1,318,768	\$1,300,294	\$1,316,594	\$1,143,250	\$674,520	\$565,441	\$491,797
Other Campuses	\$30,456	\$6,404	\$6,235	\$10,428	\$0	\$0	\$0
<b>Total Tuition Generated by the Campuses</b>	<b>\$6,372,514</b>	<b>\$6,113,654</b>	<b>\$6,080,899</b>	<b>\$5,285,633</b>	<b>\$4,356,243</b>	<b>\$4,331,730</b>	<b>\$3,931,138</b>
<b>Other Revenue</b>							
Rentals	\$272,529	\$254,975	\$273,702	\$263,505	\$229,155	\$206,078	\$215,876
Testing Services	\$7,621	\$6,411	\$5,328	\$85,559	\$47,858	\$54,791	\$55,956
Auxiliary Operations	\$177,955	\$147,721	\$181,407	\$102,060	\$320,115	\$198,948	\$218,612
<b>Total Other Revenue</b>	<b>\$458,105</b>	<b>\$409,107</b>	<b>\$460,437</b>	<b>\$451,124</b>	<b>\$597,128</b>	<b>\$459,817</b>	<b>\$490,444</b>
<b>Total Revenues</b>	<b>\$6,830,619</b>	<b>\$6,522,761</b>	<b>\$6,541,336</b>	<b>\$5,736,757</b>	<b>\$4,953,371</b>	<b>\$4,791,547</b>	<b>\$4,421,582</b>
<b>EXPENSES</b>							
<b>Campus Instructional Costs</b>							
USD	\$1,132,295	\$1,089,262	\$925,662	\$777,456	\$650,790	\$760,099	\$734,420
SDSU	\$1,276,274	\$1,314,656	\$1,220,975	\$1,176,371	\$542,694	\$497,554	\$538,997
DSU	\$568,418	\$525,309	\$443,535	\$427,493	\$398,922	\$272,217	\$273,021
Other Campuses	\$31,793	\$3,524	\$2,875	\$8,631	\$0	\$0	\$0
<b>Total Campus Instructional Costs</b>	<b>\$3,008,780</b>	<b>\$2,932,751</b>	<b>\$2,593,047</b>	<b>\$2,389,951</b>	<b>\$1,592,406</b>	<b>\$1,529,871</b>	<b>\$1,546,439</b>
<b>UCSF Operating Costs</b>							
USD	\$1,070,961	\$766,336	\$553,799	\$697,625	\$977,697	\$1,122,113	\$955,341
SDSU	\$1,346,472	\$1,111,768	\$946,506	\$897,553	\$977,697	\$1,122,113	\$955,341
DSU	\$709,754	\$553,719	\$567,637	\$572,103	\$266,645	\$306,031	\$260,551
Other Campuses	\$0	\$2,038	(\$2,360)	(\$3,109)	\$0	\$0	\$0
UCSF	\$73,822	\$400,818	\$470,627	\$330,447	\$664,869	\$356,214	\$460,234
<b>Total UCSF Operating Costs</b>	<b>\$3,201,009</b>	<b>\$2,834,679</b>	<b>\$2,536,209</b>	<b>\$2,494,619</b>	<b>\$2,886,908</b>	<b>\$2,906,469</b>	<b>\$2,631,466</b>
<b>Overhead</b>							
USD	\$206,021	\$180,314	\$185,452	\$167,233	\$193,711	\$221,757	\$212,135
SDSU	\$267,675	\$272,982	\$263,234	\$222,410	\$153,475	\$133,404	\$112,195
DSU	\$124,360	\$122,618	\$124,155	\$107,808	\$63,607	\$53,321	\$46,376
Other Campuses	\$2,872	\$604	\$588	\$983	\$0	\$0	\$0
<b>Total Overhead</b>	<b>\$600,928</b>	<b>\$576,518</b>	<b>\$573,429</b>	<b>\$498,435</b>	<b>\$410,794</b>	<b>\$408,482</b>	<b>\$370,706</b>
<b>Total Expenses with Overhead</b>	<b>\$6,810,717</b>	<b>\$6,343,948</b>	<b>\$5,702,685</b>	<b>\$5,383,005</b>	<b>\$4,890,108</b>	<b>\$4,844,822</b>	<b>\$4,548,611</b>
<b>Net Revenue after Overhead</b>							
USD	(\$224,534)	(\$123,784)	\$301,709	\$131,103	\$232,006	\$247,646	\$347,676
SDSU	(\$51,874)	\$195,422	\$360,733	\$62,204	(\$46,347)	(\$338,397)	(\$416,764)
DSU	(\$83,764)	\$98,648	\$181,267	\$35,846	(\$54,655)	(\$66,128)	(\$88,152)
Other Campuses	(\$4,209)	\$238	\$5,132	\$3,923	\$0	\$0	\$0
UCSF	\$384,283	\$8,289	(\$10,190)	\$120,677	(\$67,741)	\$103,603	\$30,210
<b>Total Net Revenue after Overhead</b>	<b>\$19,902</b>	<b>\$178,814</b>	<b>\$838,651</b>	<b>\$353,752</b>	<b>\$63,263</b>	<b>(\$53,275)</b>	<b>(\$127,030)</b>
<b>Seven Year Cumulative Net Revenue</b>							<b>\$1,274,076</b>

**USD - Community College for Sioux Falls**  
**Operating Statement for Fiscal Year Ended June 30**

	<b>Actual FY13</b>	<b>Actual FY14</b>	<b>Actual FY15</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Actual FY19</b>
<b>Revenues</b>							
Tuition Revenue (Net of HEFF)	\$2,184,743	\$1,912,128	\$1,966,622	\$1,773,417	\$2,054,204	\$2,351,615	\$2,249,572
Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Testing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Auxiliary Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$2,184,743</b>	<b>\$1,912,128</b>	<b>\$1,966,622</b>	<b>\$1,773,417</b>	<b>\$2,054,204</b>	<b>\$2,351,615</b>	<b>\$2,249,572</b>
<b>Expenses</b>							
Instructional Costs	\$1,132,295	\$1,089,262	\$925,662	\$777,456	\$650,790	\$760,099	\$734,420
UCSF Operating Costs	\$1,070,961	\$766,336	\$553,799	\$697,625	\$977,697	\$1,122,113	\$955,341
<b>Total Expenses</b>	<b>\$2,203,256</b>	<b>\$1,855,598</b>	<b>\$1,479,461</b>	<b>\$1,475,081</b>	<b>\$1,628,487</b>	<b>\$1,882,212</b>	<b>\$1,689,761</b>
Overhead	\$206,021	\$180,314	\$185,452	\$167,233	\$193,711	\$221,757	\$212,135
<b>Net Revenue After Overhead</b>	<b>(\$224,534)</b>	<b>(\$123,784)</b>	<b>\$301,709</b>	<b>\$131,103</b>	<b>\$232,006</b>	<b>\$247,646</b>	<b>\$347,676</b>

**SDSU - Community College for Sioux Falls**  
**Operating Statement for Fiscal Year Ended June 30**

	<u>Actual</u> <u>FY13</u>	<u>Actual</u> <u>FY14</u>	<u>Actual</u> <u>FY15</u>	<u>Actual</u> <u>FY16</u>	<u>Actual</u> <u>FY17</u>	<u>Actual</u> <u>FY18</u>	<u>Actual</u> <u>FY19</u>
<b>Revenues</b>							
Tuition Revenue (Net of HEFF)	\$2,838,547	\$2,894,828	\$2,791,448	\$2,358,538	\$1,627,519	\$1,414,674	\$1,189,769
Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Testing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Auxiliary Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$2,838,547</b>	<b>\$2,894,828</b>	<b>\$2,791,448</b>	<b>\$2,358,538</b>	<b>\$1,627,519</b>	<b>\$1,414,674</b>	<b>\$1,189,769</b>
<b>Expenses</b>							
Instructional Costs	\$1,276,274	\$1,314,656	\$1,220,975	\$1,176,371	\$542,694	\$497,554	\$538,997
UCSF Operating Costs	\$1,346,472	\$1,111,768	\$946,506	\$897,553	\$977,697	\$1,122,113	\$955,341
<b>Total Expenses</b>	<b>\$2,622,746</b>	<b>\$2,426,424</b>	<b>\$2,167,481</b>	<b>\$2,073,924</b>	<b>\$1,520,391</b>	<b>\$1,619,667</b>	<b>\$1,494,338</b>
Overhead	\$267,675	\$272,982	\$263,234	\$222,410	\$153,475	\$133,404	\$112,195
<b>Net Revenue After Overhead</b>	<b>(\$51,874)</b>	<b>\$195,422</b>	<b>\$360,733</b>	<b>\$62,204</b>	<b>(\$46,347)</b>	<b>(\$338,397)</b>	<b>(\$416,764)</b>

**DSU - Community College for Sioux Falls**  
**Operating Statement for Fiscal Year Ended June 30**

	<u>Actual</u> <u>FY13</u>	<u>Actual</u> <u>FY14</u>	<u>Actual</u> <u>FY15</u>	<u>Actual</u> <u>FY16</u>	<u>Actual</u> <u>FY17</u>	<u>Actual</u> <u>FY18</u>	<u>Actual</u> <u>FY19</u>
<b>Revenues</b>							
Tuition Revenue (Net of HEFF)	\$1,318,768	\$1,300,294	\$1,316,594	\$1,143,250	\$674,520	\$565,441	\$491,797
Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Testing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Auxiliary Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,318,768</b>	<b>\$1,300,294</b>	<b>\$1,316,594</b>	<b>\$1,143,250</b>	<b>\$674,520</b>	<b>\$565,441</b>	<b>\$491,797</b>
<b>Expenses</b>							
Instructional Costs	\$568,418	\$525,309	\$443,535	\$427,493	\$398,922	\$272,217	\$273,021
UCSF Operating Costs	\$709,754	\$553,719	\$567,637	\$572,103	\$266,645	\$306,031	\$260,551
<b>Total Expenses</b>	<b>\$1,278,172</b>	<b>\$1,079,028</b>	<b>\$1,011,172</b>	<b>\$999,596</b>	<b>\$665,567</b>	<b>\$578,248</b>	<b>\$533,572</b>
Overhead	\$124,360	\$122,618	\$124,155	\$107,808	\$63,607	\$53,321	\$46,376
<b>Net Revenue After Overhead</b>	<b>(\$83,764)</b>	<b>\$98,648</b>	<b>\$181,267</b>	<b>\$35,846</b>	<b>(\$54,655)</b>	<b>(\$66,128)</b>	<b>(\$88,152)</b>

**Other Campuses - Community College for Sioux Falls  
Operating Statement for Fiscal Year Ended June 30**

	<u>Actual FY13</u>	<u>Actual FY14</u>	<u>Actual FY15</u>	<u>Actual FY16</u>	<u>Actual FY17</u>	<u>Actual FY18</u>	<u>Actual FY19</u>
<b>Revenues</b>							
Tuition Revenue (Net of HEFF)	\$30,456	\$6,404	\$6,235	\$10,428	\$0	\$0	\$0
Rentals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Testing Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Auxiliary Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$30,456</b>	<b>\$6,404</b>	<b>\$6,235</b>	<b>\$10,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>							
Instructional Costs	\$31,793	\$3,524	\$2,875	\$8,631	\$0	\$0	\$0
UCSF Operating Costs	\$0	\$2,038	(\$2,360)	(\$3,109)	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$31,793</b>	<b>\$5,562</b>	<b>\$515</b>	<b>\$5,522</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Overhead	\$2,872	\$604	\$588	\$983	\$0	\$0	\$0
<b>Net Revenue After Overhead</b>	<b>(\$4,209)</b>	<b>\$238</b>	<b>\$5,132</b>	<b>\$3,923</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Specific - Community College for Sioux Falls**  
**Operating Statement for Fiscal Year Ended June 30**

	<b>Actual FY13</b>	<b>Actual FY14</b>	<b>Actual FY15</b>	<b>Actual FY16</b>	<b>Actual FY17</b>	<b>Actual FY18</b>	<b>Actual FY19</b>
<b>Revenues</b>							
Tuition Revenue (Net of HEFF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rentals	\$272,529	\$254,975	\$273,702	\$263,505	\$229,155	\$206,078	\$215,876
Testing Services	\$7,621	\$6,411	\$5,328	\$85,559	\$47,858	\$54,791	\$55,956
Auxiliary Operations	\$177,955	\$147,721	\$181,407	\$102,060	\$320,115	\$198,948	\$218,612
<b>Total Revenues</b>	<b>\$458,105</b>	<b>\$409,107</b>	<b>\$460,437</b>	<b>\$451,124</b>	<b>\$597,128</b>	<b>\$459,817</b>	<b>\$490,444</b>
<b>Expenses</b>							
Instructional Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
UCSF Operating Costs	\$73,822	\$400,818	\$470,627	\$330,447	\$664,869	\$356,214	\$460,234
<b>Total Expenses</b>	<b>\$73,822</b>	<b>\$400,818</b>	<b>\$470,627</b>	<b>\$330,447</b>	<b>\$664,869</b>	<b>\$356,214</b>	<b>\$460,234</b>
Overhead	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Net Revenue After Overhead</b>	<b>\$384,283</b>	<b>\$8,289</b>	<b>(\$10,190)</b>	<b>\$120,677</b>	<b>(\$67,741)</b>	<b>\$103,603</b>	<b>\$30,210</b>