

	Community College for Sioux Falls				USD Sioux Falls		
	FY19	FY20	FY21	FY22	FY23	FY24	FY25 Projected
Total Credits Generated¹	14,734	11,337	7,548	6,865	11,269	13,009	14,671
Students Served¹	1,436	1,222	868	694	974	1,086	1,208
REVENUES							
Campus Tuition (net of HEFF)							
USD ^{1, 2}	2,249,572	2,381,696	1,853,737	1,751,051	2,877,304	3,291,125	3,847,976
SDSU	1,189,769	621,124	241,273	85,022	-	-	-
DSU	491,797	162,580	13,121	-	-	-	-
Total Tuition Generated by the Campuses	3,931,138	3,165,400	2,108,131	1,836,072	2,877,304	3,291,125	3,847,976
Student Fees							
USD ²	-	-	-	-	738,849	981,412	1,295,659
SDSU	-	-	-	-	-	-	-
DSU	-	-	-	-	-	-	-
Total Fees Generated by the Campuses	-	-	-	-	738,849	981,412	1,295,659
Other Revenue ³							
General Funds	-	-	-	-	1,806,106	2,016,004	2,075,490
Extramural	-	-	-	-	1,930,274	2,156,274	2,402,074
Institutional Support	-	-	-	-	316,446	557,254	659,692
Private	-	-	-	-	300,000	300,000	300,000
Rentals	215,876	211,425	215,673	213,171	252,684	123,765	126,421
Testing Services	55,956	43,903	14,826	14,078	11,568	16,615	18,864
Auxiliary Operations	167,062	263,215	136,295	78,092	320,569	226,792	200,386
Total Other Revenue	438,894	518,543	366,794	305,341	4,937,647	5,396,703	5,782,926
Total Revenues	4,370,032	3,683,943	2,474,925	2,141,413	8,553,800	9,669,240	10,926,561
EXPENSES							
Campus Instructional Costs ⁴							
USD	734,420	1,387,194	1,250,765	1,066,970	2,918,619	4,098,570	4,798,438
SDSU	538,997	349,847	221,547	64,522	-	-	-
DSU	273,021	107,378	8,544	-	-	-	-
Total Campus Instructional Costs	1,546,439	1,844,419	1,480,857	1,131,492	2,918,619	4,098,570	4,798,438
USD SF Operating Costs ⁵							
USD	955,351	1,138,730	1,081,105	1,172,234	1,834,823	1,798,083	1,945,844
SDSU	955,351	140,367	54,525	19,214	-	-	-
DSU	260,551	36,741	2,965	-	-	-	-
CCSF	413,760	518,543	366,794	305,341	-	-	-
Total USD SF Operating Costs	2,585,012	1,834,381	1,505,389	1,496,789	1,834,823	1,798,083	1,945,844
Other Expenses ⁶							
USD	-	-	-	-	3,362,687	2,836,543	3,094,410
SDSU	-	116,274	-	-	-	-	-
DSU	-	-	-	-	-	-	-
CCSF	-	-	-	-	-	-	-
Total Other Operating Costs	-	116,274	-	-	3,362,687	2,836,543	3,094,410
Overhead ⁷							
USD	212,135	224,594	174,807	165,124	806,623	911,809	1,030,375
SDSU	112,195	58,572	22,752	8,018	-	-	-
DSU	46,376	15,331	1,237	-	-	-	-
Total Overhead	370,706	298,497	198,797	173,142	806,623	911,809	1,030,375
Total Expenses with Overhead	4,502,157	4,093,571	3,185,043	2,801,422	8,922,752	9,645,006	10,869,066
Net Operating after Overhead							
USD	347,666	(368,821)	(652,941)	(653,278)	(368,952)	24,235	57,495
SDSU	(416,774)	(43,936)	(57,551)	(6,731)	-	-	-
DSU	(88,152)	3,130	374	-	-	-	-
CCSF	25,134	-	-	-	-	-	-
Total Net Operating after Overhead	(132,125)	(409,628)	(710,118)	(660,009)	(368,952)	24,235	57,495
Contribution Margin Before Overhead	5%	-3%	-21%	-23%	5%	10%	10%
Contribution Margin After Overhead	-3%	-11%	-29%	-31%	-4%	0%	1%

Footnotes: FY23, FY24 & FY25

1. Credit Hours, Students Served and Tuition Revenues: Includes USD Associate, Undergrad Gen Ed, HSDC, Elementary Ed, Biomedical Engineering (BME), Nursing SF, Masters of Social Work (MSW), Doctorate of Nurse Anesthesia (DNAP/CRNA).
2. Tuition and Fee Revenues: FY23 forward reflects the change from self support to state support tuition and fees on F2F campuses delivered at USD SF plus self-support tuition revenues for on-line courses delivered by program/faculty based at USD SF.
3. Other Revenues: General funds include those allocated in BME, Nursing SF, MSW, and CPCM. Any increase in general funds year over year are the result of general funds salary policy on general funds salaries & benefits or filling of general funds vacant positions. Extramural Revenues include grants and contracts generated by BME/GEAR, MSW and CPCM. Institutional Support includes support for BME and DNAP (CRNA) ramp-up plus support for salary policy on tuition funding positions in years where a tuition freeze occurred. Private support includes DNAP (CRNA) ramp-up contribution from Sanford (1.5M over 5 years). Rentals include Farm/Ad Land Rental, EPSCoR, RIS, SDSU, SDSU Pharmacy (FY23), Prairie Family Business, TRIO and GEAR rentals.
4. Campus Instructional Costs: FY23 forward reflect the faculty salaries and benefits related to offering the courses for credit highlighted in footnote 1.
5. USD SF Operating Costs: Includes direct operating expenses including salaries and benefits for USD SF VP, campus support staff, admissions & marketing, custodial & maintenance, utilities, technology infrastructure, etc.
6. Other expenses: Includes non-faculty (non-instructional) personal services and OE expenses for the programs/units based out of USD SF such as BME/GEAR, Nursing SF, MSW, DNAP (CRNA) and CPCM and any subawards on grants and contract in BME, MSW and CPCM.
7. Overhead: previously assessed USD OH of 9.43%