JOHN A. LOGAN COLLEGE TREASURER'S REPORT

&

FINANCIAL REPORT

YEAR ENDED

JUNE 30, 2025

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JOHN A. LOGAN COLLEGE

TREASURER'S REPORT JUNE 30, 2025

		Bank of	First Southern	Banterra			
	First Mid-Illinois	Herrin Trust	Bank Trust	Accounts &	Illinois Funds		
	Accounts	Accounts	Account	Account Investments			Total
BANK STATEMENT BALANCE	118,843.09	2,202,805.60	852,848.79	18,307,242.36	18,898,238.92		40,379,978.76
O/S Deposits/(Deductions)	1,750.84	-	-	96,480.42	6,588.38		104,819.64
	120,593.93	2,202,805.60	852,848.79	18,403,722.78	18,904,827.30		40,484,798.40
Less O/S Checks		<u>-</u>	<u>-</u> _	196,554.74			196,554.74
	120,593.93	2,202,805.60	852,848.79	18,207,168.04	18,904,827.30	-	40,288,243.66
Plus Cash on Hand	3,200.00	-	-	-	-		3,200.00
BANK BALANCE PER BOOKS	123,793.93	2,202,805.60	852,848.79	18,207,168.04	18,904,827.30		40,291,443.66
% of Invested Cash Balances	0.3%	5.5%	2.1%	45.3%	46.8%		
					All Cash	\$	10,142,665.19
					All Investments		30,148,778.47
						\$	40,291,443.66

Haranne, Ph.D., CPA

RESPECTFULLY SUBMITTED,

DR. SUSAN LAPANNE, VP FOR BUSINESS SERVICES AND CFO

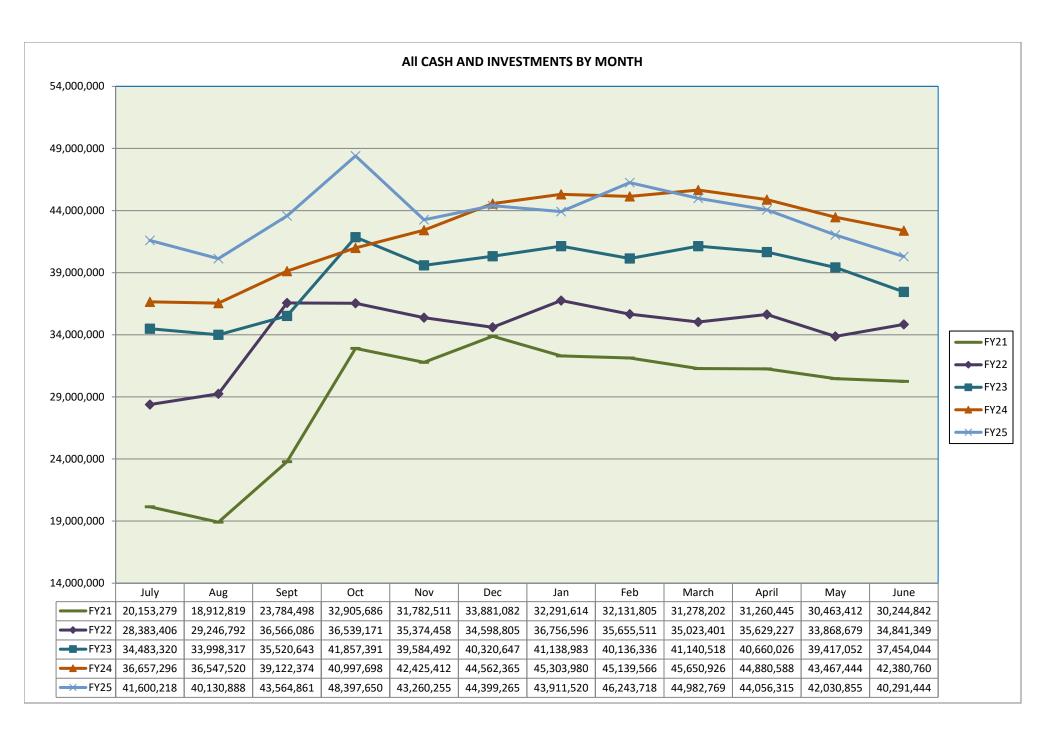
JOHN A. LOGAN COLLEGE SCHEDULE OF INVESTMENTS JUNE 30, 2025

INVESTMENT FUND	TYPE OF INVESTMENT	INTEREST/ DIVIDEND RATE*	MATURITY DATE	AMOUNT
Education	Illinois Funds	4.428%	On Demand	\$ 12,714,384.13
Eddedion	Higher Reach E-Pay	4.428%	On Demand	25,633.87
	Business Office E-Pay	4.428%	On Demand	71,687.57
	General Store & Student Activities E-Pay	4.428%	On Demand	19,083.23
	Banterra ICS	2.530%	On Demand	0.90
Building	Illinois Funds	4.428%	On Demand	800,387.58
Ü	Business Office E-Pay	4.428%	On Demand	, -
	Banterra ICS	2.530%	On Demand	-
Building-Restricted	Illinois Funds	4.428%	On Demand	-
	Banterra ICS Bonds	1.070%	On Demand	6,232,366.68
	Banterra ICS	2.530%	On Demand	1,063,980.16
Bond & Interest	Illinois Funds	4.428%	On Demand	-
	Banterra ICS	2.530%	On Demand	231,176.78
Auxiliary Fund	Illinois Funds	4.428%	On Demand	-
	Business Office E-Pay	4.428%	On Demand	280.00
	General Store & Student Activities E-Pay	4.428%	On Demand	7,585.16
Restricted Purposes	Illinois Funds	4.428%	On Demand	973,062.05
	General Store & Student Activities E-Pay	4.428%	On Demand	-
	Banterra ICS	2.530%	On Demand	1,435,803.43
Working Cash	Illinois Funds	4.428%	On Demand	4,292,723.71
	Banterra ICS	2.530%	On Demand	1,522,398.91
Student Activity	Illinois Funds	4.428%	On Demand	-
	General Store & Student Activities E-Pay	4.428%	On Demand	-
Audit Fund	Illinois Funds	4.428%	On Demand	-
	Banterra ICS	2.530%	On Demand	7.50
Liability Protection &	Illinois Funds	4.428%	On Demand	-
Settlement Fund	Banterra ICS	2.530%	On Demand	758,216.81
				\$ 30,148,778.47
	Weighted Average Rate	3.418%		
	3 Month Treasury Bill Rate 6/30/2025	4.24%		
	Target Federal Funds Rate 6/30/2025	4.25%	-4.50%	

^{*}Interest/dividend rates are the average Illinois Funds rates and ending Banterra rates for June.

JOHN A. LOGAN COLLEGE CASH IN BANK SUMMARY MONTH OF JUNE 2025

Brits Mid-Illinois Bank - Depository & Logan Fitness Image: Procession St. Maintenance Fund \$123,437.32 \$196,852.94 \$26,584.38 Oper Bidg & Maintenance Fund \$3,526.55 10,717.25 14,243.80 Oper Bidg & Maintenance Fund \$50,000.00 \$50,000.00 \$50,000.00 Bond & Interperse Fund \$73,337.14 \$18,727.61 \$76,064.75 Restricted Purposes Fund \$2,023.33 \$1,322.53 \$305.00 Student Activity Fund \$2,023.33 \$1,322.53 \$10,000 Audit Fund \$365,737.41 \$1245,143.48 \$12,0593.93 Subtotals \$365,737.41 \$1,220,333.81 \$2,202,805.60 Subtotals \$2,427,139.41 \$1,220,333.81 \$2,202,805.60 Subtotals \$3852,018.06 \$383.07 \$852,848.79 Subtotals	Fund Name	Beginning Balance			Month Activity	Ending Balance		
Education Fund \$ 123,437,322 \$ (96,852.94) \$ 2,65,84.38 Oper Bidg & Maint-Rest Fund 50,000.00 (50,000.00 1 Bond & Interest Fund 57,337.14 18,727.61 76,064.75 Auxiliary Enterprises Fund 129,412.87 (126,362.87) 3,050.00 Student Activity Fund 2,023.53 (1,372.53) 651.00 Audit Fund	First Mid-Illinois Bank - Depository & Logan Fitness							
Operations & Maintenance Fund 3,526.55 10,717.25 11,243.80 Oper Bidg & Maint-Rest Fund 50,000.00 (50,000.00) -7 Auxiliary Enterprises Fund 57,337.14 18,727.61 76,064.75 Restricted Purposes Fund 2,933.33 (1,372.53) 30,000.00 Student Activity Fund 2,023.53 (1,372.53) 651.00 Judit Fund - - - Lability Protection & Settle Fund 5 2,477.139.41 \$2,243.33.81 \$2,202,805.60 Subtotals \$ 2,427,139.41 \$ (224,333.81) \$2,202,805.60 \$2,202,805.60 Subtotals \$ 852,018.00 \$ 830.73 \$852,848.70 Subtotals \$ 848,479.30 \$ 1,581,154.70 </td <td>• • • •</td> <td>\$</td> <td>123,437.32</td> <td>\$</td> <td>(96,852.94)</td> <td>\$</td> <td>26,584.38</td>	• • • •	\$	123,437.32	\$	(96,852.94)	\$	26,584.38	
Open Blolg & Maint-Rest Fund 50,000.00 (50,000.00) - Bond & Interest Fund 57,337.14 18,772.61 76,064.75 Axwillary Fundreprises Fund 129,412.87 (1,26,362.87) 3,050.00 Student Activity Fund 2,023.53 (1,372.5) 5.01.00 Audit Fund - - - Lability Protection & Settle Fund - - - Subtotals \$2,427,139.41 \$(245,134.84) \$2,202,805.60 Poer Blog & Maint-Rest Fund \$2,427,139.41 \$(243,338.11) \$2,202,805.60 Subtotals \$852,018.00 \$830.73 \$852,848.70 Poer Blog & Maint-Rest Fund \$852,018.00 \$830.73 \$927,250.85 Oper Blog & Maint-Rest Fund \$15,2263.00 \$428,800.80 1,581,151.70	Operations & Maintenance Fund				-			
Bond & Interest Fund 57,311 18,727.61 76,064.75 Auxillary Enterprises Fund 129,412.87 (126,362.87) 3,050.00 Student Activity Fund 2,023.53 (1,372.53) 651.00 Audit Fund - - - Libility Protection & Settle Fund - - - Subtotas - - - - Bank of Herrin - CDB Trust Accounts - </td <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	•						-	
Auxillary Enterprises Fund 57,337.14 18,727.61 76,064.75 Restricted Purposes Fund 129,412.87 (126,362.87) 3,050.00 Student Activity Fund 2,023.53 (1,372.53) 6,050.00 Audit Fund - - - - Libility Protection & Settle Fund - - - - Subtotals \$ 2,427,139.41 \$ (245,134.84) \$ 2,202,805.60 Subtotals \$ 2,427,139.41 \$ (243,338.11) \$ 2,202,805.60 Subtotals \$ 830.73 \$ 852,848.70 Subtotals \$ 830.73 \$ 822,848.70 Subtotals \$ 830.74 \$ 9.72,50.83 Subtotals \$ 831.47.93 \$ 927,250.83	•		-		-		_	
Restricted Purposes Fund 129,412.88 (126,362.87) 3,050.00 Student Activity Fund 2,023.53 (1,372.53) 651.00 Audif Fund - - - Subtotals - - - Subtotals - - - Bank of Herrin - CDB Trust Accounts -			57.337.14		18.727.61		76.064.75	
Student Activity Fund 2,023.53 (1,372.53) 651.00 Audit Fund - - - Liability Protection & Settle Fund 365,737.41 (245,143.48) 2120,593.93 Subtotals 365,737.41 (245,143.48) 12,0593.93 Bank of Herrin - CDB Trust Accounts Uper Bldg & Maint-Rest Fund 2,427,139.41 (224,333.81) 2,202,805.60 Subtotals 882,018.00 8830.73 852,848.79 Deer Bldg & Maint-Rest Fund 885,018.00 8830.73 852,848.79 Subtotals 882,018.00 8830.73 852,848.79 Banterra Bank - Operating & Payroll Education Fund 5 564,102.45 363,147.93 927,250.38 Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Oper Bldg & Maint-Rest Fund 191,507.88 87,235.03 491,203.88 Oper Bldg & Maint-Rest Fund 191,507.88 87,235.03 491,938.81 Restricted Purposes Fund 2,008,942.62 (1,288,422.03) 70,552.93	·				•			
Audit Fund 1	·		· ·					
Liability Protection & Settle Fund 5 d565,737.41 € (245,143.48) ≥ 120,593.93 Bank of Herrin - CDB Trust Accounts \$ 2,427,139.41 \$ (224,333.81) 2,202,805.60 Subtotals \$ 2,427,139.41 \$ (224,333.81) 2,202,805.60 First Southern Bank - CDB Trust Account \$ 852,018.06 \$ 830.73 \$ 852,848.79 Per Bldg & Maint-Rest Fund \$ 852,018.06 \$ 830.73 \$ 852,848.79 Subtotals \$ 564,102.45 \$ 363,147.93 \$ 927,250.88 Pore Bldg & Maint-Rest Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.88 Oper Bldg & Maint-Rest Fund \$ 1,152,263.90 \$ 428,890.80 \$ 1,581,154.70 Oper Bldg & Maint-Rest Fund \$ 1,952,663.93 \$ 428,890.80 \$ 1,581,154.70 Oper Bldg & Maint-Rest Fund \$ 191,507.88 695.70 \$ 192,203.58 Oper Bldg & Maint-Rest Fund \$ 191,507.88 695.70 \$ 192,203.58 Oper Bldg & Maint-Rest Fund \$ 191,507.88 695.70 \$ 192,203.58 Oper Bldg & Maint-Rest Fund \$ 2,008,984.26 \$ (7,701.71 \$ 43,225.86 Operations & Settle Fund	•		-		-		-	
Subtotals \$ 365,737.41 \$ (245,143.48) \$ 120,593.03 Bank of Herrin - CDB Trust Accounts \$ 2,427,139.41 \$ (224,333.81) 2,202,805.60 Subtotals \$ 2,427,139.41 \$ (224,333.81) \$ 2,020,805.60 First Southern Bank - CDB Trust Account \$ 852,018.06 \$ 830.73 \$ 852,848.79 Subtotals \$ 852,018.06 \$ 363,147.93 \$ 927,250.38 Subtotals \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Poper Bidg & Maint-Rest Fund \$ 1,152,263.90 428,890.80 1,581,154.70 Oper Bidg & Maint-Rest Fund \$ 191,507.88 8 79.735.03 451,973.88 Restricted Purposes Fund \$ 623,084.72 348,271.27 971,355.99 Working Cash Fund \$ 49,960.33 (6,770.17) 432,255.68 Student Activity Fund \$ 852,373.61 \$ 252,527.84 1,104,901.45 Subtota			_		_		-	
Bank of Herrin - CDB Trust Accounts Oper Bldg & Maint-Rest Fund \$ 2,427,139.41 \$ (224,333.81) 2,202,805.60 Subtotals \$ 2,427,139.41 \$ (224,333.81) \$ 2,202,805.60 First Southern Bank - CDB Trust Account Oper Bldg & Maint-Rest Fund \$ 852,018.06 \$ 830.73 852,848.79 Subtotals \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Banker Operating & Payroll Education Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Oper Bldg & Maint-Rest Fund \$ 11,52,263.90 428,890.80 1,581,154.70 Oper Bldg & Maint-Rest Fund \$ 191,507.88 695.70 192,203.88 Oper Bldg & Maint-Rest Fund 364,738.85 87,235.03 451,815.40 Bond & Interest Fund 364,738.85 87,235.03 451,815.40 Buxiliary Enterprises Fund 49,960.31 (7,701.71) 43,225.60 Working Cash Fund 49,996.03 (7,701.71) 43,225.62 Student Activity Fund 85,373.61 25,527.84 1,104,901.45 Valudit Fund <th< td=""><td>•</td><td>Ś</td><td>365.737.41</td><td>Ś</td><td>(245.143.48)</td><td>Ś</td><td>120.593.93</td></th<>	•	Ś	365.737.41	Ś	(245.143.48)	Ś	120.593.93	
Oper Bldg & Maint-Rest Fund Subtotals \$ 2,427,139.41 \$ (224,333.81) 2,202,805.60 First Southern Bank - CDB Trust Account \$ 852,018.06 \$ 830.73 852,848.79 Subtotals \$ 852,018.06 \$ 830.73 852,848.79 Subtotals \$ 852,018.06 \$ 330.73 852,848.79 Bankerra Bank - Operating & Payroll \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Coperations & Maintenance Fund \$ 881,309.23 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund \$ 191,507.88 695.70 192,203.58 Oper Bldg & Maint-Rest Fund 364,788.55 87,235.00 451,973.80 Restricted Purposes Fund 364,388.51 87,235.03 451,973.80 Restricted Purposes Fund 49,996.03 (6,770.17) 43,225.86 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Subtotals \$ 7,768.15 8,733.61 82,111.42 Liability Protection & Settle Fund 85,733.61 252,527.84 1,040,91.45 Oper atlons & Maintenance Fund 884,835.78 1,788.50 992,71.18 <th></th> <th></th> <th>300,707112</th> <th><u> </u></th> <th>(= 15)= 151 157</th> <th>Ť</th> <th>110,000.00</th>			300,707112	<u> </u>	(= 15)= 151 157	Ť	110,000.00	
Subtotals \$,2427,139.41 \$,222,338.11 \$,2202,805.60 First Southern Bank - CDB Trust Account \$ 852,018.06 \$ 830.73 852,848.79 Subtotals \$ 852,018.06 \$ 830.73 852,848.79 Banterra Bank - Operating & Payroll \$ 564,102.45 363,147.93 \$ 927,250.38 Operations & Maintenance Fund 8813,309.23 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Oper Bldg & Maint-Rest Fund 364,738.85 87,235.03 451,973.88 Oper Bldg & Maint-Rest Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.98 Restricted Purposes Fund 2,008,984.26 (1,288,420.3) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 85,373.61 \$25,257.84 1,104,901.45 Subtotals 16,763,076.17 \$266,294.93 953,834.76 <t< td=""><td>Bank of Herrin - CDB Trust Accounts</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Bank of Herrin - CDB Trust Accounts							
First Southern Bank - CDB Trust Account Oper Bldg & Maint-Rest Fund \$ 852,018.06 \$ 830.73 852,848.79 Subtotals \$ 852,018.06 \$ 830.73 852,848.79 Bank - Operating & Payroll Education Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Operations & Maintenance Fund 881,309.23 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund 191,507.88 695.70 192,203.58 Bond & Interest Fund 364,738.85 87,235.03 451,978.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals 687,539.77 \$ 200,140.79 \$ 953,834.76 Oper Bldg & Maint-Rest Fund 884,835.78 17,885.40 902,721.18 Ope	Oper Bldg & Maint-Rest Fund	\$	2,427,139.41	\$	(224,333.81)		2,202,805.60	
Oper Bldg & Maint-Rest Fund \$ 852,018.06 \$ 830.73 \$ 852,848.79 Subtotals \$ 852,018.06 \$ 830.73 \$ 852,848.79 Banterra Bank - Operating & Payroll \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Gucation Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Oper Bldg & Maint-Rest Fund \$ 152,263.90 42,889.08 \$ 158,1154.70 Bond & Interest Fund 191,507.88 695.70 192,03.58 Auxilliary Enterprises Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 40,996.03 (6,770.17) 43,252.56 Student Activity Fund 49,996.03 (6,770.17) 43,225.66 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 687,539.77 \$ 266,294.99 993,834.76 Quer Bldg & Maint-Rest Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.31 155,387.22 4636,809.09 Sond & Inte	Subtotals	\$	2,427,139.41	\$	(224,333.81)	\$	2,202,805.60	
Oper Bldg & Maint-Rest Fund \$ 852,018.06 \$ 830.73 \$ 852,848.79 Subtotals \$ 852,018.06 \$ 830.73 \$ 852,848.79 Banterra Bank - Operating & Payroll \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Gucation Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Oper Bldg & Maint-Rest Fund \$ 152,263.90 42,889.08 \$ 158,1154.70 Bond & Interest Fund 191,507.88 695.70 192,03.58 Auxilliary Enterprises Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 40,996.03 (6,770.17) 43,252.56 Student Activity Fund 49,996.03 (6,770.17) 43,225.66 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 687,539.77 \$ 266,294.99 993,834.76 Quer Bldg & Maint-Rest Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.31 155,387.22 4636,809.09 Sond & Inte	First Southern Bank - CDB Trust Account						_	
Subtotals \$852,018.06 \$830.73 \$852,848.79 Banterra Bank - Operating & Payroll \$564,102.45 \$363,147.93 \$927,250.38 Coperations & Maintenance Fund \$813,092.3 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Bond & Interest Fund 191,507.88 69.73 152,073.88 Auxiliary Enterprises Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 85,733.61 252,527.84 110,490.145 Subtotals \$67,630.06.17 \$0,938,34.76 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66 \$0,938,31.66		\$	852,018.06	\$	830.73		852,848.79	
Banterra Bank - Operating & Payroll Education Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Operations & Maintenance Fund 881,309.23 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxilliary Enterprises Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 2,008,984.26 (1,288,422.03) 720,562.23 Working Cash Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals 6,6763,076.17 200,140.70 6,963,216.87 Education Fund 8687,539.77 266,294.99 953,834.76 Operations & Maintenance Fund 884,835.78 17,855.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 42,207.59 105,96		\$				\$		
Education Fund \$ 564,102.45 \$ 363,147.93 \$ 927,250.38 Operations & Maintenance Fund 881,309.23 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 687,539.77 \$ 266,294.99 \$ 953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,881,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 422,075.99 105,962.64 528,038.63 Restrict								
Operations & Maintenance Fund 881,309.23 7,168.15 888,477.38 Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 6,763,076.17 \$ 0,963,216.87 Faducation Fund \$ 6,763,076.17 \$ 0,963,216.87 Operations & Maintenance Fund \$ 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,881,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99								
Oper Bldg & Maint-Rest Fund 1,152,263.90 428,890.80 1,581,154.70 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals 6,763,076.17 \$200,140.70 \$6,963,216.87 Fund Totals All Bank Accounts 8 17,885.40 902,721.18 Education Fund \$687,539.77 \$266,294.99 \$953,834.76 Oper Bldg & Maint-Rest Fund 4,481,421.37 175,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund<		\$		\$		\$		
Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 687,539.77 \$ 266,294.99 \$ 953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity	·				•		888,477.38	
Auxiliary Enterprises Fund 364,738.85 87,235.03 451,973.88 Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals 6,763,076.17 200,140.70 6,963,216.87 Grand Totals All Bank Accounts 8 252,527.84 1,104,901.45 Education Fund \$ 687,539.77 266,294.99 \$ 953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund	•		1,152,263.90		•		1,581,154.70	
Restricted Purposes Fund 623,084.72 348,271.27 971,355.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$6,763,076.17 \$0,0140.70 6,963,216.87 Education Fund \$687,539.77 \$266,294.99 \$953,834.76 Oper Bldg & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund<	Bond & Interest Fund		191,507.88		695.70		192,203.58	
Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$6,763,076.17 \$200,140.70 \$6,963,216.87 Education Fund \$687,539.77 \$266,294.99 \$953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund	Auxiliary Enterprises Fund		364,738.85		87,235.03		451,973.88	
Student Activity Fund 49,996.03 (6,770.17) 43,225.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$6,763,076.17 \$200,140.70 \$6,963,216.87 Grand Totals All Bank Accounts Education Fund \$687,539.77 \$266,294.99 \$953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84	Restricted Purposes Fund		623,084.72		348,271.27		971,355.99	
Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 6,763,076.17 \$ 200,140.70 \$ 6,963,216.87 Grand Totals All Bank Accounts Education Fund \$ 687,539.77 \$ 266,294.99 \$ 953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 (268,505.86	Working Cash Fund		2,008,984.26		(1,288,422.03)		720,562.23	
Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Subtotals \$ 6,763,076.17 \$ 200,140.70 \$ 6,963,216.87 Grand Totals All Bank Accounts Education Fund \$ 687,539.77 \$ 266,294.99 \$ 953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00	Student Activity Fund		49,996.03		(6,770.17)		43,225.86	
Subtotals \$ 6,763,076.17 \$ 200,140.70 \$ 6,963,216.87 Grand Totals All Bank Accounts \$ 687,539.77 \$ 266,294.99 \$ 953,834.76 Education Fund \$ 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	Audit Fund		74,715.24		7,396.18		82,111.42	
Grand Totals All Bank Accounts Education Fund \$ 687,539.77 \$ 266,294.99 \$ 953,834.76 Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	Liability Protection & Settle Fund		852,373.61		252,527.84		1,104,901.45	
Education Fund\$ 687,539.77\$ 266,294.99\$ 953,834.76Operations & Maintenance Fund884,835.7817,885.40902,721.18Oper Bldg & Maint-Rest Fund4,481,421.37155,387.724,636,809.09Bond & Interest Fund191,507.88695.70192,203.58Auxiliary Enterprises Fund422,075.99105,962.64528,038.63Restricted Purposes Fund752,497.59221,908.40974,405.99Working Cash Fund2,008,984.26(1,288,422.03)720,562.23Student Activity Fund52,019.56(8,142.70)43,876.86Audit Fund74,715.247,396.1882,111.42Liability Protection & Settle Fund852,373.61252,527.841,104,901.45Cash in Bank Totals\$ 10,407,971.05\$ (268,505.86)\$ 10,139,465.19Plus Cash on Hand8,200.00(5,000.00)3,200.00	Subtotals	\$	6,763,076.17	\$	200,140.70	\$	6,963,216.87	
Education Fund\$ 687,539.77\$ 266,294.99\$ 953,834.76Operations & Maintenance Fund884,835.7817,885.40902,721.18Oper Bldg & Maint-Rest Fund4,481,421.37155,387.724,636,809.09Bond & Interest Fund191,507.88695.70192,203.58Auxiliary Enterprises Fund422,075.99105,962.64528,038.63Restricted Purposes Fund752,497.59221,908.40974,405.99Working Cash Fund2,008,984.26(1,288,422.03)720,562.23Student Activity Fund52,019.56(8,142.70)43,876.86Audit Fund74,715.247,396.1882,111.42Liability Protection & Settle Fund852,373.61252,527.841,104,901.45Cash in Bank Totals\$ 10,407,971.05\$ (268,505.86)\$ 10,139,465.19Plus Cash on Hand8,200.00(5,000.00)3,200.00	Grand Totals All Bank Accounts							
Operations & Maintenance Fund 884,835.78 17,885.40 902,721.18 Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	Education Fund	\$	687,539.77	\$	266,294.99	\$	953,834.76	
Oper Bldg & Maint-Rest Fund 4,481,421.37 155,387.72 4,636,809.09 Bond & Interest Fund 191,507.88 695.70 192,203.58 Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	Operations & Maintenance Fund						902,721.18	
Bond & Interest Fund191,507.88695.70192,203.58Auxiliary Enterprises Fund422,075.99105,962.64528,038.63Restricted Purposes Fund752,497.59221,908.40974,405.99Working Cash Fund2,008,984.26(1,288,422.03)720,562.23Student Activity Fund52,019.56(8,142.70)43,876.86Audit Fund74,715.247,396.1882,111.42Liability Protection & Settle Fund852,373.61252,527.841,104,901.45Cash in Bank Totals\$ 10,407,971.05\$ (268,505.86)\$ 10,139,465.19Plus Cash on Hand8,200.00(5,000.00)3,200.00	·				155,387.72		4,636,809.09	
Auxiliary Enterprises Fund 422,075.99 105,962.64 528,038.63 Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00								
Restricted Purposes Fund 752,497.59 221,908.40 974,405.99 Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	Auxiliary Enterprises Fund				105,962.64			
Working Cash Fund 2,008,984.26 (1,288,422.03) 720,562.23 Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	·						974,405.99	
Student Activity Fund 52,019.56 (8,142.70) 43,876.86 Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	•				(1,288,422.03)			
Audit Fund 74,715.24 7,396.18 82,111.42 Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	_							
Liability Protection & Settle Fund 852,373.61 252,527.84 1,104,901.45 Cash in Bank Totals \$ 10,407,971.05 \$ (268,505.86) \$ 10,139,465.19 Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00	•							
Plus Cash on Hand 8,200.00 (5,000.00) 3,200.00								
	Cash in Bank Totals	\$	10,407,971.05	\$	(268,505.86)	\$	10,139,465.19	
Grand Totals \$ 10,416,171.05 \$ (273,505.86) \$ 10,142,665.19	Plus Cash on Hand		8,200.00		(5,000.00)		3,200.00	
	Grand Totals	\$	10,416,171.05	\$	(273,505.86)	\$	10,142,665.19	



JOHN A. LOGAN COLLEGE OPERATING FUNDS JUNE 30, 2025

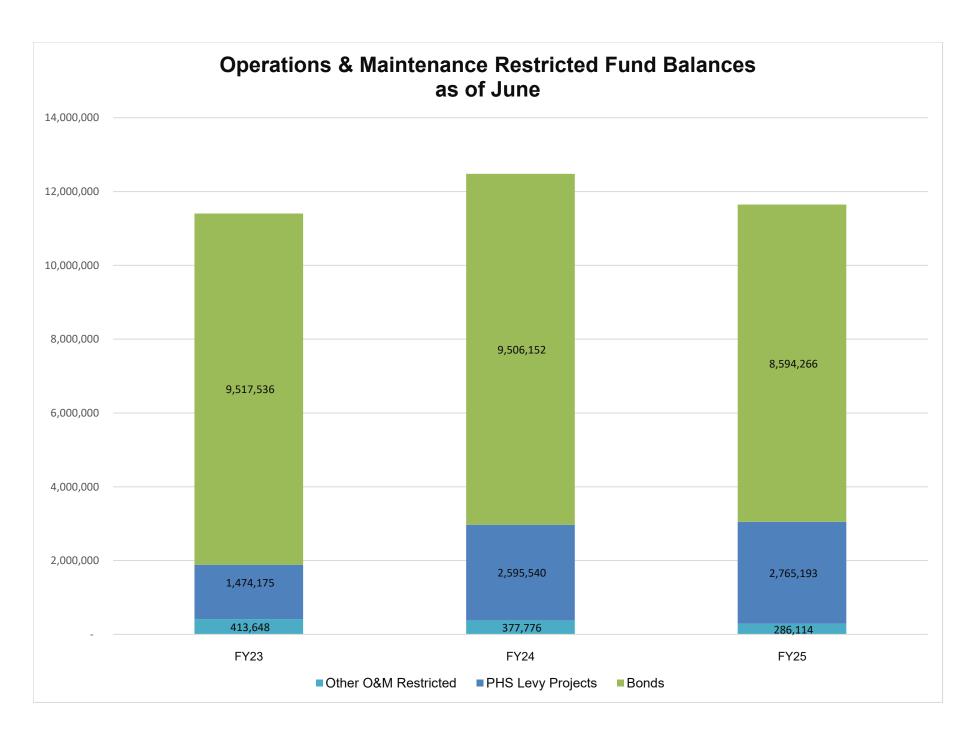
	Original FY 2025	Current	Y-T-D FY 2025	% Y-T-D of Original	Prior Y-T-D	% Change in \$ from
REVENUE BY SOURCE	Budget	Month	Actual	Budget	Same Period	Prior Year
LOCAL GOVERNMENT						
CURRENT TAXES	\$ 8,006,893.00	\$ -	\$ 8,001,252.11	99.9%	\$ 7,644,843.74	4.7%
CORP PERSONAL PROP REPLACE	1,325,000.00	147,669.17	856,341.10	64.6%	1,277,019.31	-32.9%
OTHER LOCAL GOVERNMENT	100,000.00	8,400.00	100,375.00	100.4%	108,350.00	-7.4%
TOTAL LOCAL GOVERNMENT SOURCES	9,431,893.00	156,069.17	8,957,968.21	95.0%	9,030,213.05	-0.8%
STATE GOVERNMENT						
ICCB STATE BASE OPERATING GRANT	3,070,892.00	185,817.67	3,070,892.00	100.0%	3,203,446.00	-4.1%
ICCB STATE EQUALIZATION GRANT	6,276,640.00	523,053.37	6,276,640.00	100.0%	6,636,490.00	-5.4%
ICCB STATE PERFORMANCE ALLOCATION	10,000.00	-	20,355.00	203.6%	8,435.00	141.3%
ICCB VETERANS GRANT	95,000.00	-	-	0.0%	79,324.00	-100.0%
ICCB CTE FORUMULA GRANT	375,000.00	-	333,442.00	88.9%	347,907.00	-4.2%
OTHER ICCB GRANTS	77,400.00	44,754.50	135,974.27	175.7%	87,613.42	55.2%
OTHER STATE GOVERNMENT	15,500.00	-	16,459.60	106.2%	86,063.51	-80.9%
TOTAL STATE GOVERNMENT SOURCES	9,920,432.00	753,625.54	9,853,762.87	99.3%	10,449,278.93	-5.7%
FEDERAL GOVERNMENT						
DEPARTMENT OF EDUCATION	53,800.00	23,093.25	59,127.54	109.9%	65,066.69	-9.1%
DEPARTMENT OF HEALTH & HUMAN SERVICES	419,000.00	34,871.74	394,703.77	94.2%	303,845.85	29.9%
OTHER FEDERAL GOVERNMENT	36,600.00	253.43	33,550.70	91.7%	2,613.88	1183.6%
TOTAL FEDERAL GOVERNMENT SOURCES	509,400.00	58,218.42	487,382.01	95.7%	371,526.42	31.2%
STUDENT TUITION & FEES						
TUITION	10,297,350.00	(361,756.18)	9,803,043.07	95.2%	9,792,726.54	0.1%
FEES	767,250.00	2,999.15	721,820.81	94.1%	713,991.93	1.1%
TOTAL STUDENT TUITION & FEES	11,064,600.00	(358,757.03)	10,524,863.88	95.1%	10,506,718.47	0.2%
OTHER SOURCES						
PUBLIC SERVICE FEES	47,000.00	4,655.18	34,219.28	72.8%	18,619.60	83.8%
SALES AND SERVICE FEES	20,000.00	27,595.00	75,697.00	378.5%	50,670.62	49.4%
FACILITIES REVENUE	160,000.00	10,360.00	140,622.00	87.9%	137,094.00	2.6%
INTEREST ON INVESTMENTS	862,000.00	62,565.62	822,764.10	95.4%	860,817.50	-4.4%
OTHER NONGOVT REVENUE	1,354,340.00	1,334,443.92	1,349,567.65	99.6%	314,838.77	328.7%
TOTAL OTHER SOURCES	2,443,340.00	1,439,619.72	2,422,870.03	99.2%	1,382,040.49	75.3%
TRANSFERS IN	300.000.00	287,000.00	287,000.00	95.7%	311,659.53	-7.9%
TOTAL BUDGETED REVENUES	\$ 33,669,665.00	\$ 2,335,775.82	\$ 32,533,847.00	96.6%	\$ 32,051,436.89	1.5%
* Operating funds consist of Education fund plus Operating			, ,		. ,, .,	

^{*} Operating funds consist of Education fund plus Operating and Maintenance fund.

JOHN A. LOGAN COLLEGE OPERATING FUNDS JUNE 30, 2025

	Original FY 2025 Budget	Current Month	Y-T-D FY 2025 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
EXPENSE BY PROGRAM						
INSTRUCTION	\$ 9,043,493.00	\$ 1,114,547.66	\$ 8,976,142.15	99.3%	\$ 8,662,722.54	3.6%
ACADEMIC SUPPORT	2,606,181.00	364,600.90	2,705,284.74	103.8%	2,723,043.39	-0.7%
STUDENT SERVICES	2,589,575.00	274,973.70	2,706,774.89	104.5%	2,700,339.14	0.2%
PUBLIC SERVICES/CONTINUING EDUCATION	641,124.00	49,950.08	630,847.19	98.4%	602,204.89	4.8%
OPERATION & MAINTENANCE OF PLANT	4,412,833.00	557,587.48	4,408,286.97	99.9%	4,359,811.84	1.1%
INSTITUTIONAL SUPPORT	9,261,697.00	2,205,008.79	8,426,223.89	91.0%	6,732,464.65	25.2%
SCHOLARSHIPS, STUDENT GRANTS & WAIVERS	2,710,000.00	(121,130.00)	2,921,656.31	107.8%	2,702,639.25	8.1%
TRANSFERS OUT	2,374,750.00	305,900.75	2,378,483.75	100.2%	2,547,462.99	-6.6%
TOTAL BUDGETED EXPENDITURES	\$ 33,639,653.00	\$ 4,751,439.36	\$ 33,153,699.89	98.6%	\$ 31,030,688.69	6.8%
EXPENSE BY OBJECT SALARIES & WAGES EMPLOYEE BENEFITS CONTRACTUAL SERVICES GENERAL MATERIALS & SUPPLIES	\$ 19,156,375.00 1,478,334.00 2,280,886.00 1,360,058.00	\$ 1,865,797.17 230,936.50 239,743.93 577,405.70	\$ 18,576,207.63 2,399,917.86 1,713,228.10 1,495,491.61	97.0% 162.3% 75.1% 110.0%	\$ 17,627,562.25 2,865,836.72 1,472,659.24 1,368,975.10	5.4% -16.3% 16.3% 9.2%
CONFERENCE & MEETING EXPENSE	600,490.00	54,249.43	358,518.54	59.7%	314,390.12	14.0%
FIXED CHARGES	157,734.00	21,312.59	143.109.78	90.7%	392.678.49	-63.6%
UTILITIES	996,400.00	217,824.70	1,144,911.34	114.9%	1,011,928.66	13.1%
CAPITAL OUTLAY	2,326,946.00	1,362,699.07	2,002,573.44	86.1%	545,353.63	267.2%
OTHER	2,757,680.00	(124,430.48)	2,941,257.84	106.7%	2,883,841.49	2.0%
CONTINGENCY	150,000.00	-	-	0.0%	-	N/A
TRANSFERS OUT	2,374,750.00	305,900.75	2,378,483.75	100.2%	2,547,462.99	-6.6%
TOTAL BUDGETED EXPENSES	\$ 33,639,653.00	\$ 4,751,439.36	\$ 33,153,699.89	98.6%	\$ 31,030,688.69	6.8%
NET REVENUE OVER (UNDER) EXPENSE	\$ 30,012.00	\$ (2,415,663.54)	\$ (619,852.89)	-2065.4%	\$ 1,020,748.20	-160.7%

 $[\]ensuremath{^{*}}$ Operating funds consist of Education fund plus Operating and Maintenance fund.



JOHN A. LOGAN COLLEGE AUXILIARY FUND JUNE 30, 2025

	Original FY 2025	Current	Y-T-D FY 2025	% Y-T-D of Original	Prior Y-T-D	% Change in \$ from
REVENUE BY SOURCE	Budget	Month	Actual	Budget	Same Period	Prior Year
STUDENT FEES						
STUDENT ACTIVITY FEES	\$ 264,000.00	\$ (1,720.00)	\$ 261,740.00	99.1%	\$ 264,535.00	-1.1%
TOTAL STUDENT FEES	264,000.00	(1,720.00)	261,740.00	99.1%	264,535.00	-1.1%
OTHER SOURCES						
PUBLIC SERVICE FEES	140,000.00	10,506.93	121,145.68	86.5%	130,957.91	-7.5%
SALES AND SERVICE FEES	781,750.00	59,896.49	945,977.98	121.0%	766,615.37	23.4%
INTEREST ON INVESTMENTS	=	20.25	54.88	N/A	-	N/A
OTHER NONGOVT REVENUE			2,841.00	N/A	5,771.20	-50.8%
TOTAL OTHER SOURCES	921,750.00	70,423.67	1,070,019.54	116.1%	903,344.48	18.5%
TRANSFERS IN	2,063,000.00	244,022.00	2,077,355.00	100.7%	2,068,670.00	0.4%
TOTAL BUDGETED REVENUES	\$ 3,248,750.00	\$ 312,725.67	\$ 3,409,114.54	104.9%	\$ 3,236,549.48	5.3%
EXPENSE BY OBJECT						
PUBLIC SERVICES SALARIES & WAGES	\$ 555,952.00	\$ 59,890.40	\$ 663,690.49	119.4%	\$ 591,360.97	12.2%
BENEFITS	115,825.00	6,958.74	128,026.01	110.5%	117,229.75	9.2%
CONTRACTUAL SERVICES	29,425.00	7,256.29	42,239.35	143.5%	28,092.02	50.4%
GENERAL MATERIALS & SUPPLIES	86,850.00	21,338.58	76,303.07	87.9%	64,823.00	17.7%
CONFERENCE & MEETING EXPENSE	6,750.00	,ooo.oo	1,485.56	22.0%	1,970.76	-24.6%
FIXED CHARGES	11,990.00	_	12,349.70	103.0%	11,990.00	3.0%
UTILITIES	135,500.00	28,258.71	159,221.70	117.5%	150,017.56	6.1%
CAPITAL OUTLAY	20,000.00	5,003.67	10,926.02	54.6%	23,061.50	-52.6%
OTHER		-	_	N/A	3,885.00	-100.0%
TOTAL PUBLIC SERVICES	962,292.00	128,706.39	1,094,241.90	113.7%	992,430.56	10.3%
INDEPENDENT OPERATIONS						
SALARIES & WAGES	739,574.00	50,692.55	738,658.37	99.9%	684,849.48	7.9%
EMPLOYEE BENEFITS	80,230.00	5,770.45	76,452.11	95.3%	79,724.51	-4.1%
CONTRACTUAL SERVICES	275,865.00	12,971.48	275,157.72	99.7%	193,804.00	42.0%
GENERAL MATERIALS & SUPPLIES	273,685.00	74,250.02	231,364.36	84.5%	200,876.85	15.2%
CONFERENCE & MEETING EXPENSE	242,164.00	16,142.47	259,173.86	107.0%	217,833.51	19.0%
FIXED CHARGES	35,090.00	560.00	33,815.30	96.4%	33,721.90	0.3%
UTILITIES	=	2,067.51	4,279.25	N/A	-	N/A
CAPITAL OUTLAY	-	-	10,361.00	N/A	1,800.00	475.6%
SCHOLARSHIPS AND OTHER TOTAL INDEPENDENT OPERATIONS	220,650.00 1,867,258.00	2,067.65 164,522.13	165,083.85 1,794,345.82	74.8% 96.1%	140,743.97 1,553,354.22	17.3% 15.5%
TOTAL INDEPENDENT OFERATIONS	1,867,258.00	104,322.13	1,794,343.62	90.176	1,555,554.22	15.5 /6
INSTITUTIONAL SUPPORT						
CONTRACTUAL SERVICES	35,800.00	7,902.04	34,584.78	96.6%	33,628.28	2.8%
GENERAL MATERIALS & SUPPLIES	51,150.00	(562.87)	32,812.91	64.2%	42,928.00	-23.6%
FIXED CHARGES	49,717.00	3,954.50	48,740.06	98.0%	49,716.12	-2.0%
CONTINGENCY	25,000.00		- 440 407 77	0.0%	- 400.070.40	N/A
TOTAL INSTITUTIONAL SUPPORT	161,667.00	11,293.67	116,137.75	71.8%	126,272.40	-8.0%
SCHOLARSHIPS, STUDENT GRANTS, WAIVERS						
OTHER - WAIVERS	455,000.00	11,805.00	461,881.00	101.5%	467,205.00	-1.1%
TOTAL SCHOLARSHIPS, GRANTS, WAIVERS	455,000.00	11,805.00	461,881.00	101.5%	467,205.00	-1.1%
TOTAL BUDGETED EXPENSES	\$ 3,446,217.00	\$ 316,327.19	\$ 3,466,606.47	100.6%	\$ 3,139,262.18	10.4%
NET REVENUE OVER (UNDER) EXPENSE	\$ (197,467.00)	\$ (3,601.52)	\$ (57,491.93)	29.1%	\$ 97,287.30	-159.1%

JOHN A. LOGAN COLLEGE LIABILITY, PROTECTION, & SETTLEMENT FUND JUNE 30, 2025

REVENUE BY SOURCE	Original FY 2025 Budget		Current Month		Y-T-D FY 2025 Actual	% Y-T-D of Original Budget	Prior Y-T-D Same Period	% Change in \$ from Prior Year
LOCAL GOVERNMENT								
CURRENT TAXES	\$ 2,480,000.00	\$	_	\$	2,540,026.32	102.4%	\$ 2,424,238.93	4.8%
TOTAL LOCAL GOVERNMENT SOURCES	2,480,000.00	_	-	_	2,540,026.32	102.4%	2,424,238.93	4.8%
OTHER SOURCES								
INTEREST ON INVESTMENTS	68,000.00		5.417.54		66,640.17	98.0%	67,062.51	-0.6%
OTHER NONGOVT REVENUE	323,956.00		303,513.54		323,961.30	100.0%	07,002.51	N/A
TOTAL OTHER SOURCES	391,956.00		308,931.08	_	390,601.47	99.7%	67,062.51	482.4%
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TOTAL BUDGETED REVENUES	\$ 2,871,956.00	\$	308,931.08	\$	2,930,627.79	102.0%	\$ 2,491,301.44	17.6%
EXPENSE BY OBJECT								
OPERATIONS AND MAINTENANCE OF PLANT								
SALARIES & WAGES	\$ 634,334.00	\$	50,496.65	\$	590,796.97	93.1%	\$ 605,834.13	-2.5%
EMPLOYEE BENEFITS	133,855.00		4,030.64		62,628.76	46.8%	115,242.22	-45.7%
CONTRACTUAL SERVICES	27,508.00		1,749.51		42,093.38	153.0%	24,750.82	70.1%
GENERAL MATERIALS & SUPPLIES	82,490.00		25,508.58		55,579.06	67.4%	23,368.27	137.8%
CONFERENCE & MEETING EXPENSE	13,450.00		2,435.67		3,587.17	26.7%	1,891.07	89.7%
CAPITAL OUTLAY			=		5,557.00	N/A		N/A
TOTAL OPERATIONS AND MAINT OF PLANT	891,637.00		84,221.05		760,242.34	85.3%	771,086.51	-1.4%
INSTITUTIONAL SUPPORT								
SALARIES & WAGES	90,758.00		2,371.58		84,601.51	93.2%	71,143.40	18.9%
EMPLOYEE BENEFITS	679,387.00		37,139.06		531,810.69	78.3%	473,372.98	12.3%
CONTRACTUAL SERVICES	245,100.00		4,522.89		165,641.57	67.6%	92,672.38	78.7%
GENERAL MATERIALS & SUPPLIES	19,400.00		-		19,156.57	98.7%	3,934.39	386.9%
FIXED CHARGES	465,000.00		815.91		489,266.44	105.2%	549,675.67	-11.0%
CAPITAL OUTLAY	843,418.00		414,077.86		628,785.40	74.6%	175,443.00	258.4%
OTHER	-		-		-	N/A	=	N/A
CONTINGENCY	25,000.00		-		=	0.0%	=	N/A
TOTAL INSTITUTIONAL SUPPORT	2,368,063.00		458,927.30	_	1,919,262.18	81.0%	1,366,241.82	40.5%
TOTAL BUDGETED EXPENSES	\$ 3,259,700.00	\$	543,148.35	\$	2,679,504.52	82.2%	\$ 2,137,328.33	25.4%
NET REVENUE OVER (UNDER) EXPENSE	\$ (387,744.00)	\$	(234,217.27)	\$	251,123.27	-64.8%	\$ 353,973.11	-29.1%

FUND DESCRIPTIONS

John A. Logan College has two Operating funds: the Education Fund and the Operations and Maintenance Fund. The Education fund works in combination with the Operations and Maintenance fund to make up the College's General Fund.

EDUCATION FUND

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational programs of the college.

OPERATIONS AND MAINTENANCE FUND

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the installation, improvement, repair, replacement, and maintenance of the building fixtures; interior decoration; rental of buildings and property for community college purposes; payment of all premiums for insurance on buildings and building fixtures. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed.

OPERATIONS AND MAINTENANCE (Restricted)

This fund is utilized to account for monies restricted for building purposes and site acquisition. This fund primarily will be expending bond proceeds acquired for the new building project, protection, health and safety levies, plus transfers from operating funds and interest earnings. Funds are provided in the Operation and Maintenance (Restricted) for completion of approved protection, health, safety projects.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, bookstore, copy/supply center, and intercollegiate athletics. Subsidies for Auxiliary Services by the Education Fund should be shown as transfers to the appropriate account.

LIABILITY, PROTECTION AND SETTLEMENT FUND

This fund accepts special levies for tort liability, property insurance, Medicare insurance, FICA taxes and workers' compensation. The monies in this fund should be used only for the payment of tort liability, property, unemployment or workers compensation insurance or claims, and the cost of participation in the Federal Medicare program. Expenditures in this fund include insurance costs for property and casualty, and the cost of maintaining and expanding the Campus Safety operations. The College will include attorney fees pertaining to liability protection plus a portion of staff members' time that are active in the functions of this fund.